

Lake County Health Department Federally Qualified Health Center

Report on
Schedule of Revenues and Expenses
Year Ended November 30, 2022

Lake County Health Department

Federally Qualified Health Center

November 30, 2022

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Independent Auditors' Report on the Supplementary Information

To the Lake County Community
Health Center Governing Council

Report on the Financial Statements

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Lake County, Illinois, as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise Lake County's basis financial statements. We issued our report thereon dated June 27, 2023, which contained unmodified opinions on those financial statements. Our report includes an emphasis of matter paragraph relative to the implementation of Governmental Accounting Standards (GASB) Statement No. 87, *Leases*. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise Lake County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to June 27, 2023.

The accompanying schedule of revenues and expenditures of the Lake County Health Department Federally Qualified Health Center is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues and expenditures of the Lake County Health Department Federally Qualified Health Center is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Oak Brook, Illinois
June 27, 2023

Lake County Health Department

Federally Qualified Health Center
Schedule of Revenues and Expenditures
Year Ended November 30, 2022

Revenues

Property taxes	\$ 10,206,920
Charges for Services, FQHC Reimbursement	10,801,757
Charges for Services, Other	1,400,000
Intergovernmental	14,044,655
Total revenues	<u>36,453,332</u>

Expenditures

Salaries:

51110	Regular salaries and wages	20,171,750
51120	Part time salaries and wages	1,518,006
51130	Payroll accrual, year-end	47,981
51140	Overtime salaries and wages	89,241
51160	Holiday pay	11,285
51180	Special pay	20,795
51210	Performance appraisals	2,450
51220	Vacation pay	118,865
51230	Sick payout	66,740
51240	Opt out premium	59,516
	Total salaries	22,106,629

Commodities:

61010	Office supplies	41,375
61020	Computer supplies	11,144
61030	Books, manual and periodicals	1,698
61040	Operational supplies	75,470
61060	Clothing and uniforms	3,780
61080	Food and provisions	2,258
62010	Medical supplies	401,834
62020	Dental supplies	177,847
62040	Drugs and medicine	303,681
	Total commodities	1,019,087

Lake County Health Department

Federally Qualified Health Center
Schedule of Revenues and Expenditures
Year Ended November 30, 2022

Contractuals:		
71120	Interpreters	\$ 301,237
71150	Consultant fees	543,337
71220	Computer services	509,864
71230	Software maintenance	573,558
71260	Application hosting	182,105
71310	Laboratory fees	115,562
71330	Medical fees	283,413
71350	Radiological fees	461,039
71360	Pharmacy fees	165,798
71440	Stipend	120,726
71450	Mileage reimbursement	5,594
71490	Employment ads, help wanted	22,888
71500	Trips and training	35,426
71525	Continuing medical education	20,535
71620	Laundry and cleaning	320,783
71650	Security services	271,287
71810	Dues and subscriptions	32,997
71850	Advertising	88,368
71910	Gas for heating	720
71920	Electricity	1,203
71930	Water and sewer charges	232
71940	Telephone	150,101
71950	Cellular phones	25,746
71970	Courier services	15,269
72280	Equipment maintenance	46,373
72530	Equipment rental	64,901
72560	All other rentals	45,843
72610	Transportation/Participant	12,559
72820	Postage	67,669
72830	Printing services	63,081
72840	Temporary employment	524,695
72850	Contract physician	438,710
72870	Contract providers, others	18,494
73140	Call takers	30,609
74060	Health premiums	1,256
74080	H/L/D employee benefits	4,481,059
74100	Retirement Benefits/FICA	1,552,817
74110	Retirement benefits/IMRF	1,608,556
79940	Misc contractual service	10,387
Total contractuals		<u>13,214,797</u>
Capital:		
82020	Building improvements	31,460
84030	Computer equipment	14,269
85070	All other capital outlay	<u>67,090</u>
Total capital		<u>112,819</u>
Total expenditures		<u>\$ 36,453,332</u>
Excess (Deficiency) of Revenues Over Expenditures		<u>\$ -</u>

The notes are an integral part of this schedule

Lake County Health Department Federally Qualified Health Center

Notes to Schedule of Revenues and Expenditures
Year Ended November 30, 2022

1. Summary of Significant Accounting Policies

The accounting policies of the Federally Qualified Health Center (FQHC) of the Lake County Health Department are based upon accounting principles generally accepted in the United States of America as applicable to government operations of this type.

Financial Reporting Entity

The FQHC is one of several distinct operating functions within the Lake County Health Department, whose purpose is to provide health services to the uninsured and under-insured of Lake County, Illinois. The Center began its operations on September 11, 1995. The Lake County Health Department is a major fund of Lake County and the financial information for that fund can be found in Lake County's basic financial statements.

Basis of Presentation – Fund Accounting

The Health Department is a special revenue fund in the County's annual financial report. The FQHC is a portion of that fund. This report was prepared to meet the request of the Illinois Department of Public Aid and to support a separately prepared FQHC Cost Report for the fiscal year ended November 30, 2022.

Measurement Focus/Basis of Accounting

The Health Department is a governmental fund which follows current financial resources measurement focus and the modified accrual basis of accounting. Revenues are generally recognized when susceptible to accrual (i.e., when they become both measurable and available). *Measurable* means the amount of the transactions can be determined and *available* means collectible within 120 days of the end of the current fiscal period (except for certain Health Department reimbursable grants, for which available is defined as 270 days.) Expenditures are generally recognized when the related fund liability is incurred. Capital items are recorded as expenditures.

Property Tax Revenue

Property tax revenue is allocated to the FQHC in an amount needed to have total revenues equal total expenditures of the FQHC.