

**Lake County Health Department
Federally Qualified Health Center**

Report on Schedule of Revenues and Expenditures
November 30, 2018

Contents

Independent auditor's report on the supplementary information	1
Schedule of revenues and expenditures	2-4
Note to schedule of revenues and expenditures	5



RSM US LLP

Independent Auditor's Report on the Supplementary Information

To the Lake County Community
Health Center Governing Council
Lake County, Illinois

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, 2018, and the related notes to the financial statements, which collectively comprise Lake County's basic financial statements. We issued our report thereon dated June 14, 2019, which contained unmodified opinions on those financial statements. 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 14, 2019.

The accompanying Schedule of Revenues and Expenditures of the Lake County Health Department's 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 to 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's Federally Qualified Health Center is fairly stated in all material respects, in relation to the basic financial statements as a whole.

RSM US LLP

Chicago, Illinois
June 14, 2019

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**Lake County Health Department
Federally Qualified Health Center
Schedule of Revenues and Expenditures**

For the Year Ended November 30, 2018

<u>Revenue:</u>		
	Property taxes	\$ 8,908,441
	Charges for services - FQHC reimbursement	10,001,049
	Charges for services - other	1,583,063
	Intergovernmental	13,111,713
	Total revenues	33,604,266
<u>Expenditures:</u>		
<u>Salaries</u>		
51110	Regular salaries and wages	17,569,744
51120	Part-time salaries and wages	2,620,303
51130	Payroll accrual year-end	(513,588)
51135	Payroll contingency	-
51140	Overtime salaries and wages	52,713
51145	Back pay wages	-
51150	Sick pay reimbursement	-
51160	Holiday pay	7,010
51180	Special pay	30,038
51200	Permanent part-time salaries and wages	-
51210	Performance appraisals	625
51220	Vacation pay	67,571
51230	Sick pay reimbursement	28,383
51240	Opt-out premium	41,391
51250	Wellness initiatives	-
51260	Incentive payments	31,294
	Total salaries	19,935,484
<u>Commodities</u>		
61010	Office supplies	45,099
61020	Computer supplies	10,499
61030	Books, manuals and periodicals	5,582
61040	Operational supplies	89,715
61060	Clothing and uniforms	-
61070	Craft and recreational supplies	-
61080	Food and provisions	7,746
61090	Printing and photographic	-
61100	Communication supplies	105
62010	Medical supplies	188,726
62020	Dental supplies	141,288
62030	Oxygen	-
62040	Drugs and medicine	591,916
63010	Building, grounds, maintenance	-
63020	Cleaning supplies	-
63040	Housekeeping supplies	-
64010	Shooting range	-
65020	Laboratory supplies	26,457
65090	Gasoline	-
65110	Lubricants	-
65180	Miscellaneous commodities	-
	Total commodities	1,107,133

(Continued)

**Lake County Health Department
Federally Qualified Health Center
Schedule of Revenues and Expenditures (Continued)**

For the Year Ended November 30, 2018

Contractual		
71110	Auditing and accounting	\$ -
71120	Interpreters	99,288
71125	Staffing services fee	-
71150	Consultant fees	365,411
71180	Architectural services	-
71190	Financial services	-
71220	Computer services	277,397
71230	Software maintenance	304,431
71250	Document imaging	-
71260	Application hosing	164,520
71270	E-mail archival	-
71310	Laboratory fees	762,108
71330	Medical fees	249,760
71340	Dental fees	-
71350	Radiological fees	428,355
71360	Pharmacy fees	112,034
71440	Stipend	9,095
71445	Moving expense reimbursement	-
71450	Mileage reimbursement	16,646
71470	Employee relations	-
71490	Employment ads - help wanted	-
71500	Trips and training	43,026
71510	Trips and training	-
71520	Training	-
71525	Continuing medical education	25,580
71620	Laundry and cleaning	162,000
71650	Security services	106,659
71810	Dues and subscriptions	29,447
71820	Dues and subscriptions	-
71840	Publication and legal notices	-
71850	Advertising	-
71910	Gas for heating	307
71920	Electricity	1,178
71930	Water and sewer charges	108
71940	Telephone	54,771
71950	Cellular phones	15,442
71960	Data telecommunications	-
71970	Courier services	14,559
71990	Ambulance services	-
72180	Insurance claims	-
72210	Motor vehicle maintenance and repair	-
72250	Building and grounds maintenance and repairs	-
72260	Office equipment maintenance and repair	1,329
72280	Equipment maintenance	27,142
72310	Transmission and distribution	-
72380	Interceptor sewers maintenance and repair	-
72510	Building rentals	-

(Continued)

**Lake County Health Department
Federally Qualified Health Center
Schedule of Revenues and Expenditures (Continued)**

For the Year Ended November 30, 2018

72530	Equipment rental	\$	77,994
72560	All other rentals		1,158
72610	Transportation/participant		2,224
72820	Postage		57,921
72830	Printing services		38,732
72840	Temporary employment		77,436
72850	Contract physician		564,580
72860	Contract dentist		-
72870	Contract providers - other		47,249
72940	All other fees		-
72950	Registrars fees		-
73140	Call takers		17,275
74070	Opt-out payments		-
74080	H/L/D employee benefits		3,896,580
74100	Retirement benefits/FICA		1,397,835
74110	Retirement benefits/IMRF		1,770,185
79910	Board expenses		-
79940	Miscellaneous contractual service		31,797
79950	All other miscellaneous		-
	Total contractual		11,251,559
	<u>Capital</u>		
81010	Land purchased		-
82010	Building and structures		1,030,843
82020	Building improvements		-
84020	Radios and electronic equipment		-
84030	Computer equipment		48,188
84040	Computer system software		28,972
84050	Laboratory equipment		-
84060	Furniture and office equipment		16,182
85070	All other capital outlay		185,905
	Total capital		1,310,090
	Total expenditures		33,604,266
	Excess (deficiency) of revenues over expenditures	\$	-

**Lake County Health Department
Federally Qualified Health Center**

Note to Schedule of Revenues and Expenditures

Note 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, 2018.

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.