

Lake County Health Department Federally Qualified Health Center

Report on Schedule of Revenues and Expenditures
November 30, 2019

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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, 2019, and the related notes to the financial statements, which collectively comprise Lake County's basic financial statements. We issued our report thereon dated August 10, 2020, 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 August 10, 2020.

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
August 10, 2020

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

For the Year Ended November 30, 2019

| | | |
|-----------------------------|---|-------------------|
| <u>Revenue:</u> | | |
| | Property taxes | \$ 9,628,746 |
| | Charges for services - FQHC reimbursement | 9,950,220 |
| | Charges for services - other | 1,759,153 |
| | Intergovernmental | 11,363,432 |
| | Total revenues | 32,701,551 |
| <u>Expenditures:</u> | | |
| <u>Salaries</u> | | |
| 51110 | Regular salaries and wages | 17,784,574 |
| 51120 | Part-time salaries and wages | 2,615,016 |
| 51130 | Payroll accrual year-end | 22,642 |
| 51135 | Payroll contingency | - |
| 51140 | Overtime salaries and wages | 47,413 |
| 51145 | Back pay wages | - |
| 51150 | Sick pay reimbursement | - |
| 51160 | Holiday pay | 5,492 |
| 51180 | Special pay | 32,795 |
| 51200 | Permanent part-time salaries and wages | - |
| 51210 | Performance appraisals | - |
| 51220 | Vacation pay | 57,961 |
| 51230 | Sick pay reimbursement | 37,554 |
| 51240 | Opt-out premium | 46,318 |
| 51250 | Wellness initiatives | - |
| 51260 | Incentive payments | - |
| | Total salaries | 20,649,765 |
| <u>Commodities</u> | | |
| 61010 | Office supplies | 42,585 |
| 61020 | Computer supplies | 1,199 |
| 61030 | Books, manuals and periodicals | 3,890 |
| 61040 | Operational supplies | 70,976 |
| 61060 | Clothing and uniforms | - |
| 61070 | Craft and recreational supplies | - |
| 61080 | Food and provisions | 6,448 |
| 61090 | Printing and photographic | - |
| 61100 | Communication supplies | - |
| 62010 | Medical supplies | 195,417 |
| 62020 | Dental supplies | 118,498 |
| 62030 | Oxygen | - |
| 62040 | Drugs and medicine | 496,494 |
| 63010 | Building, grounds, maintenance | - |
| 63020 | Cleaning supplies | - |
| 63040 | Housekeeping supplies | - |
| 64010 | Shooting range | - |
| 65020 | Laboratory supplies | 14,587 |
| 65090 | Gasoline | - |
| 65110 | Lubricants | - |
| 65180 | Miscellaneous commodities | 9 |
| | Total commodities | 950,103 |

(Continued)

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

For the Year Ended November 30, 2019

| <u>Contractual</u> | | |
|---------------------------|--|---------|
| 71110 | Auditing and accounting | \$ - |
| 71120 | Interpreters | 87,577 |
| 71125 | Staffing services fee | - |
| 71150 | Consultant fees | 328,376 |
| 71180 | Architectural services | 4,400 |
| 71190 | Financial services | - |
| 71220 | Computer services | 284,546 |
| 71230 | Software maintenance | 337,351 |
| 71250 | Document imaging | - |
| 71260 | Application hosing | 167,432 |
| 71270 | E-mail archival | - |
| 71310 | Laboratory fees | 731,598 |
| 71330 | Medical fees | 206,663 |
| 71340 | Dental fees | - |
| 71350 | Radiological fees | 402,241 |
| 71360 | Pharmacy fees | 66,011 |
| 71440 | Stipend | - |
| 71445 | Moving expense reimbursement | - |
| 71450 | Mileage reimbursement | 15,718 |
| 71470 | Employee relations | - |
| 71490 | Employment ads - help wanted | - |
| 71500 | Trips and training | 23,883 |
| 71510 | Trips and training | - |
| 71520 | Training | - |
| 71525 | Continuing medical education | 22,590 |
| 71620 | Laundry and cleaning | 162,991 |
| 71630 | Garbage disposal | 485 |
| 71650 | Security services | 126,873 |
| 71810 | Dues and subscriptions | 35,156 |
| 71820 | Dues and subscriptions | - |
| 71840 | Publication and legal notices | - |
| 71850 | Advertising | 50 |
| 71910 | Gas for heating | 230 |
| 71920 | Electricity | 980 |
| 71930 | Water and sewer charges | 153 |
| 71940 | Telephone | 86,701 |
| 71950 | Cellular phones | 15,782 |
| 71960 | Data telecommunications | - |
| 71970 | Courier services | 10,454 |
| 71990 | Ambulance services | - |
| 72180 | Insurance claims | - |
| 72210 | Motor vehicle maintenance and repair | - |
| 72250 | Building and grounds maintenance and repairs | 1,398 |
| 72260 | Office equipment maintenance and repair | - |
| 72280 | Equipment maintenance | 52,508 |
| 72310 | Transmission and distribution | - |
| 72380 | Interceptor sewers maintenance and repair | - |

(Continued)

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

For the Year Ended November 30, 2019

| <u>Contractual (Continued)</u> | | |
|--|-----------------------------------|-------------------|
| 72510 | Building rentals | \$ - |
| 72530 | Equipment rental | 77,449 |
| 72560 | All other rentals | 80 |
| 72610 | Transportation/participant | 1,617 |
| 72820 | Postage | 57,388 |
| 72830 | Printing services | 38,136 |
| 72840 | Temporary employment | 91,527 |
| 72850 | Contract physician | 512,079 |
| 72860 | Contract dentist | - |
| 72870 | Contract providers - other | 6,639 |
| 72940 | All other fees | - |
| 72950 | Registrars fees | - |
| 73140 | Call takers | 15,411 |
| 74070 | Opt-out payments | - |
| 74080 | H/L/D employee benefits | 4,089,658 |
| 74100 | Retirement benefits/FICA | 1,441,930 |
| 74110 | Retirement benefits/IMRF | 1,459,073 |
| 79910 | Board expenses | - |
| 79940 | Miscellaneous contractual service | 24,371 |
| 79950 | All other miscellaneous | - |
| Total contractual | | 10,987,505 |
| <u>Capital</u> | | |
| 81010 | Land purchased | - |
| 82010 | Building and structures | - |
| 82020 | Building improvements | 12,207 |
| 84020 | Radios and electronic equipment | - |
| 84030 | Computer equipment | 9,993 |
| 84040 | Computer system software | - |
| 84050 | Laboratory equipment | 2,556 |
| 84060 | Furniture and office equipment | 6,220 |
| 85070 | All other capital outlay | 83,202 |
| Total capital | | 114,178 |
| Total expenditures | | 32,701,551 |
| 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, 2019.

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.