

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

Report on Schedule of Revenues and Expenditures  
November 30, 2019

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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, 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**

<b><u>Revenue:</u></b>		
	Property taxes	\$ 9,628,746
	Charges for services - FQHC reimbursement	9,950,220
	Charges for services - other	1,759,153
	Intergovernmental	11,363,432
	<b>Total revenues</b>	<b>32,701,551</b>
<b><u>Expenditures:</u></b>		
<b><u>Salaries</u></b>		
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	-
	<b>Total salaries</b>	<b>20,649,765</b>
<b><u>Commodities</u></b>		
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
	<b>Total commodities</b>	<b>950,103</b>

(Continued)

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

**For the Year Ended November 30, 2019**

<b>Contractual</b>			
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**

<b><u>Contractual (Continued)</u></b>		
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	-
	<b>Total contractual</b>	<b>10,987,505</b>
<b><u>Capital</u></b>		
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
	<b>Total capital</b>	<b>114,178</b>
	<b>Total expenditures</b>	<b>32,701,551</b>
	<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ -</b>

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

**Note to Schedule of Revenues and Expenditures**

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**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.