



ENTERPRISE FUND

- **Nursing Home Fund - to account for the revenues and expenses associated with the operation of the County Nursing Home. All activities are accounted for including, but not limited to, administration, operations, and maintenance.**

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 12,193,400	\$ 12,793,400	\$ 12,549,478
Other revenues	9,500	9,500	9,550
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Total operating revenues	12,202,900	12,802,900	12,559,028
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OPERATING EXPENSES			
Administration	2,930,800	3,455,800	1,255,219
Operations			
Rehabilitation	422,100	732,100	871,012
Social services	178,200	178,200	218,855
Patient activities	141,900	141,900	170,779
Dietary	1,204,500	1,204,500	1,387,312
Nursing	5,175,300	5,175,300	7,181,942
Environmental services	546,000	546,000	699,902
Maintenance	573,500	573,500	565,113
Capital improvements	11,000	86,000	83,455
Depreciation	630,000	630,000	644,100
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Total operating expenses	11,813,300	12,723,300	13,077,689
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OPERATING INCOME (LOSS)	389,600	79,600	(518,661)
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NONOPERATING REVENUES (EXPENSES)			
Investment income	180,700	180,700	124,352
Other income	5,900	5,900	124,652
Gain on disposal of capital assets	-	-	(7,606)
Interest and fiscal charges on indebtedness	(201,000)	(201,000)	(201,654)
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Total nonoperating revenues (expenses)	(14,400)	(14,400)	39,744
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NET INCOME (LOSS) BEFORE CONTRIBUTIONS	375,200	65,200	(478,917)
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CONTRIBUTIONS	24,800	24,800	30,030
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NET INCOME (LOSS) (BUDGETARY BASIS)	\$ 400,000	\$ 90,000	(448,887)
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ADJUSTMENTS TO GAAP BASIS			
Capital expenditures			83,455
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NET INCOME (LOSS) GAAP BASIS			(365,432)
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NET ASSETS, JANUARY 1, 2009			10,691,569
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NET ASSETS, DECEMBER 31, 2009			\$ 10,326,137

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
NURSING HOME FUND

For the Year Ended December 31, 2009

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 13,643,249
Payments to suppliers	(3,796,870)
Payments to employees	<u>(8,651,496)</u>
Net cash from operating activities	<u>1,194,883</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	<u>225,783</u>
Net cash from noncapital financing activities	<u>225,783</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest paid on revenue bonds	(196,990)
Payments on revenue bonds	(542,058)
Payments for capital acquisitions	<u>(83,455)</u>
Net cash from capital and related financing activities	<u>(822,503)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	<u>127,193</u>
Net cash from investing activities	<u>127,193</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	725,356
CASH AND CASH EQUIVALENTS, JANUARY 1, 2009	<u>3,727,809</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2009	<u><u>\$ 4,453,165</u></u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2009

RECONCILIATION OF OPERATING INCOME (LOSS)	
TO NET CASH FLOWS FROM	
OPERATING ACTIVITIES	
Operating income (loss)	\$ (435,206)
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	644,100
Receipt of miscellaneous income	124,652
Receipt of donations	30,030
Effects of changes in operating assets and liabilities	
Accounts receivable	929,539
Prepaid expenses	37,365
Inventory	(745)
Accounts payable	(291,288)
Accrued payroll	23,247
Claims payable	151,048
Compensated absences payable	(17,859)
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NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ 1,194,883</u></u>
NONCASH TRANSACTIONS	
Contributions of capital assets	<u><u>\$ 30,030</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Net patient service revenue			
Patient care	\$ 4,576,700	\$ 4,576,700	\$ 3,562,301
State aid - patient care	7,289,700	7,289,700	5,683,486
Contributions from townships	85,000	85,000	208,122
Medicare	242,000	842,000	3,095,569
Total net patient service revenue	<u>12,193,400</u>	<u>12,793,400</u>	<u>12,549,478</u>
Other revenue			
Employee meals	<u>9,500</u>	<u>9,500</u>	<u>9,550</u>
Total other revenue	<u>9,500</u>	<u>9,500</u>	<u>9,550</u>
TOTAL CHARGES FOR SERVICES	<u><u>\$ 12,202,900</u></u>	<u><u>\$ 12,802,900</u></u>	<u><u>\$ 12,559,028</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 279,000	\$ 804,000	\$ 229,446
Overtime	-	-	22,093
On call	-	-	450
Shift differential	-	-	300
Supervisory differential	-	-	189
Weekend pay	-	-	491
Premium holiday	-	-	427
Health benefits	939,600	939,600	65,308
Life insurance	22,000	22,000	929
FICA	467,800	467,800	20,389
IMRF	519,700	519,700	22,026
Deferred compensation	1,800	1,800	2,392
Unemployment tax	45,000	45,000	444
Uniform allowance	21,500	21,500	10,373
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Total salaries and benefits	2,296,400	2,821,400	375,257
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Commodities and services			
Travel	4,000	4,000	2,625
Schools of instruction	10,500	10,500	7,090
Mileage - employee	2,000	2,000	1,720
Public notices	23,800	23,800	30,002
Memberships	18,000	18,000	20,173
Community relations	1,900	1,900	2,208
Maintenance - equipment	17,100	17,100	29,274
Postage	8,700	8,700	9,334
In-house copies	2,400	2,400	1,954
Telephone	21,900	21,900	5,006
Rental of equipment	11,500	11,500	10,920
Professional services	197,500	172,500	235,542
Chargeback	84,500	136,600	113,104
Background checks	3,300	3,300	5,395
Insurance premiums	18,900	-	233
Liability premiums	8,200	-	-
Workers' compensation - medical	128,700	128,700	238,229
Workers' compensation - salary reimbursements	5,800	5,800	20,629
Workers' compensation - settlements	-	-	610
State provider fee	10,400	10,400	104,025
Medical expense	6,100	6,100	3,062
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Total commodities and services	585,200	585,200	841,135

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 47,400	\$ 47,400	\$ 29,393
Periodicals and subscriptions	1,800	1,800	9,434
Total supplies and materials	49,200	49,200	38,827
Total administration	\$ 2,930,800	\$ 3,455,800	\$ 1,255,219
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 198,000	\$ 198,000	\$ 200,655
Overtime	-	-	10,738
On call	-	-	540
Shift differential	-	-	3
Extra duty pay	-	-	120
Weekend pay	-	-	14
FICA	-	-	13,723
IMRF	-	-	17,141
Health insurance	-	-	56,529
Life insurance	-	-	774
Unemployment	-	-	219
Total salaries and benefits	198,000	198,000	300,456
Commodities and services			
Professional services	217,500	527,500	558,429
Supplies and materials			
Supplies	6,600	6,600	12,127
Total rehabilitation	\$ 422,100	\$ 732,100	\$ 871,012
Social services			
Salaries and benefits			
Salaries	\$ 155,700	\$ 155,700	\$ 154,962
Overtime	-	-	824
On call	-	-	2,350
Premium holiday	-	-	56
Weekend	-	-	15
FICA	-	-	11,792
IMRF	-	-	13,743
Health insurance	-	-	24,960
Life insurance	-	-	619

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Salaries and benefits (Continued)			
Unemployment	\$ -	\$ -	\$ 200
Total salaries and benefits	155,700	155,700	209,521
Commodities and services			
Professional services	4,000	4,000	2,567
Community relations	15,000	15,000	4,046
Outings	3,000	3,000	2,721
Total commodities and services	22,000	22,000	9,334
Supplies and materials			
Supplies	500	500	-
Total social services	\$ 178,200	\$ 178,200	\$ 218,855
Patient activities			
Salaries and benefits			
Salaries	\$ 134,300	\$ 134,300	\$ 126,590
Overtime	-	-	214
Shift differential	-	-	332
Weekend pay	-	-	694
Premium holiday	-	-	198
FICA	-	-	9,598
IMRF	-	-	9,923
Health insurance	-	-	18,504
Life insurance	-	-	619
Unemployment	-	-	333
Total salaries and benefits	134,300	134,300	167,005
Commodities and services			
Professional services	1,600	1,600	1,601
Outings	2,100	2,100	303
Total commodities and services	3,700	3,700	1,904
Supplies and materials			
Supplies	3,900	3,900	1,870
Total patient activities	\$ 141,900	\$ 141,900	\$ 170,779

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary			
Salaries and benefits			
Salaries	\$ 583,200	\$ 583,200	\$ 541,129
Overtime	-	-	5,657
Shift differential	-	-	9,107
Extra duty pay	-	-	230
Weekend pay	-	-	5,954
Premium holiday	-	-	4,799
FICA	-	-	41,841
IMRF	-	-	39,433
Health insurance	-	-	105,648
Life insurance	-	-	3,173
Unemployment	-	-	1,708
Total salaries and benefits	583,200	583,200	758,679
Commodities and supplies			
Professional services	22,500	22,500	21,312
Supplies and materials			
Supplies	31,500	31,500	35,401
Chemicals	17,000	17,000	11,781
Groceries	484,000	484,000	499,227
Supplements	66,300	66,300	60,912
Total supplies and materials	598,800	598,800	607,321
Total dietary	\$ 1,204,500	\$ 1,204,500	\$ 1,387,312
Nursing			
Salaries and benefits			
Salaries	\$ 4,377,000	\$ 4,377,000	\$ 4,334,144
Overtime	-	-	218,273
On call	-	-	1,960
Workers' compensation	-	-	20,129
Shift differential	-	-	188,698
Supervisory differential	-	-	9,038
Extra duty pay	-	-	37,350
Weekend pay	-	-	28,206
Recruitment	4,000	4,000	9,774
Point bonus	3,500	3,500	4,481
Premium holiday	-	-	39,465
FICA	-	-	357,366
IMRF	-	-	384,450

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ -	\$ -	\$ 599,449
Life insurance	-	-	15,609
Unemployment	-	-	8,801
Total salaries and benefits	<u>4,384,500</u>	<u>4,384,500</u>	<u>6,257,193</u>
Commodities and supplies			
Nurses registry service	180,300	180,300	236,209
Rental of equipment	86,800	86,800	40,305
Professional services	34,600	34,600	161,340
Outings	1,400	1,400	725
Resident entertainment	-	-	486
Drugs	174,000	174,000	162,631
Total commodities and supplies	<u>477,100</u>	<u>477,100</u>	<u>601,696</u>
Supplies and materials			
Supplies	<u>313,700</u>	<u>313,700</u>	<u>323,053</u>
Total nursing	<u>\$ 5,175,300</u>	<u>\$ 5,175,300</u>	<u>\$ 7,181,942</u>
Environmental services			
Salaries and benefits			
Salaries	\$ 288,400	\$ 288,400	\$ 298,987
Overtime	-	-	1,403
Supervisory differential	-	-	72
Extra duty pay	-	-	120
Weekend pay	-	-	2,753
Premium holiday	-	-	2,274
FICA	-	-	20,998
IMRF	-	-	24,525
Health insurance	-	-	92,366
Life insurance	-	-	2,155
Unemployment	-	-	766
Total salaries and benefits	<u>288,400</u>	<u>288,400</u>	<u>446,419</u>
Commodities and supplies			
Commercial services	<u>201,500</u>	<u>201,500</u>	<u>190,366</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Supplies and materials			
Supplies	\$ 56,100	\$ 56,100	\$ 62,048
Linens	-	-	1,069
Total supplies and materials	56,100	56,100	63,117
Total environmental services	\$ 546,000	\$ 546,000	\$ 699,902
Maintenance			
Salaries and benefits			
Salaries	\$ 98,900	\$ 98,900	\$ 80,828
Overtime	-	-	16,965
On call	-	-	8,608
Weekend pay	-	-	108
Premium holiday	-	-	98
FICA	-	-	7,779
IMRF	-	-	8,741
Health insurance	-	-	18,792
Life insurance	-	-	310
Unemployment	-	-	125
Total salaries and benefits	98,900	98,900	142,354
Commodities and services			
Maintenance - vehicles	2,000	2,000	1,065
Maintenance - building	30,100	30,100	56,448
Maintenance - equipment	16,500	16,500	20,208
Rental of equipment	1,600	1,600	1,605
Utilities	363,500	363,500	274,004
Commercial services	26,000	26,000	26,520
Total commodities and services	439,700	439,700	379,850
Supplies and materials			
Fuels and lubricants	1,400	1,400	1,188
Parts and materials	33,500	33,500	41,721
Total supplies and materials	34,900	34,900	42,909
Total maintenance	\$ 573,500	\$ 573,500	\$ 565,113
Capital improvements	\$ 11,000	\$ 86,000	\$ 83,455

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND

For the Year Ended December 31, 2009

	Assets			
	Balances, January 1, 2009	Additions	Retirements	Balances, December 31, 2009
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529
Improvements	721,039	49,879	-	770,918
Furniture and fixtures	829,437	11,523	23,618	817,342
Equipment	943,658	22,053	11,324	954,387
Construction in progress	3,992	-	-	3,992
	<u>\$ 14,674,655</u>	<u>\$ 83,455</u>	<u>\$ 34,942</u>	<u>\$ 14,723,168</u>

	Accumulated Depreciation			
	Balances, January 1, 2009	Additions	Retirements	Balances, December 31, 2009
Buildings	\$ 4,255,582	\$ 445,710	\$ -	\$ 4,701,292
Improvements	214,314	60,948	-	275,262
Furniture and fixtures	645,817	68,648	16,012	698,453
Equipment	524,680	68,794	11,324	582,150
	<u>\$ 5,640,393</u>	<u>\$ 644,100</u>	<u>\$ 27,336</u>	<u>\$ 6,257,157</u>

	Net Asset Value
Buildings	\$ 7,475,237
Improvements	495,656
Furniture and fixtures	118,889
Equipment	372,237
Construction in progress	3,992
	<u>\$ 8,466,011</u>

(See independent auditor's report.)