



## **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, 2010

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Net patient service revenue	\$ 12,823,800	\$ 12,823,800	\$ 12,831,198
Other revenues	10,000	10,000	10,013
Total operating revenues	<u>12,833,800</u>	<u>12,833,800</u>	<u>12,841,211</u>
<b>OPERATING EXPENSES</b>			
Administration	3,299,900	3,299,900	1,483,062
Operations			
Rehabilitation	749,100	749,100	1,043,837
Social services	181,700	181,700	226,318
Patient activities	146,900	146,900	174,558
Dietary	1,225,400	1,225,400	1,397,884
Nursing	5,292,400	5,292,400	7,351,508
Environmental services	551,900	551,900	715,488
Maintenance	597,900	597,900	638,280
Capital improvements	460,000	460,000	48,445
Depreciation	646,000	646,000	599,495
Total operating expenses	<u>13,151,200</u>	<u>13,151,200</u>	<u>13,678,875</u>
OPERATING INCOME (LOSS)	<u>(317,400)</u>	<u>(317,400)</u>	<u>(837,664)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	113,000	113,000	85,687
Other income	3,000	3,000	33,849
Loss on disposal of capital assets	-	-	(4,417)
Interest and fiscal charges on indebtedness	(191,800)	(191,800)	(183,002)
Total nonoperating revenues (expenses)	<u>(75,800)</u>	<u>(75,800)</u>	<u>(67,883)</u>
NET INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>(393,200)</u>	<u>(393,200)</u>	<u>(905,547)</u>
<b>TRANSFERS</b>			
Transfers (out)	-	-	(60,000)
Total transfers	<u>-</u>	<u>-</u>	<u>(60,000)</u>
CONTRIBUTIONS	<u>16,000</u>	<u>16,000</u>	<u>45,341</u>
NET INCOME (LOSS) (BUDGETARY BASIS)	<u>\$ (377,200)</u>	<u>\$ (377,200)</u>	<u>(920,206)</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>			
Capital expenditures			<u>47,698</u>
NET INCOME (LOSS) GAAP BASIS			<u>(872,508)</u>
NET ASSETS, JANUARY 1, 2010			<u>10,326,137</u>
NET ASSETS, DECEMBER 31, 2010			<u>\$ 9,453,629</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS  
NURSING HOME FUND

For the Year Ended December 31, 2010

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<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and users	\$ 11,908,382
Payments to suppliers	(3,951,939)
Payments to employees	<u>(8,675,900)</u>
Net cash from operating activities	<u>(719,457)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Advance to Tollway Access Loan Fund	234,814
Interfund transfers	<u>(60,000)</u>
Net cash from noncapital financing activities	<u>174,814</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Interest paid on revenue bonds	(191,793)
Payments on revenue bonds	(547,500)
Payments for capital acquisitions	<u>(47,698)</u>
Net cash from capital and related financing activities	<u>(786,991)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Receipt of interest	<u>85,687</u>
Net cash from investing activities	<u>85,687</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(1,245,947)</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1, 2010</b>	<b><u>4,453,165</u></b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31, 2010</b>	<b><u><u>\$ 3,207,218</u></u></b>

(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, 2010

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RECONCILIATION OF OPERATING INCOME (LOSS)	
TO NET CASH FLOWS FROM	
OPERATING ACTIVITIES	
Operating income (loss)	\$ (789,966)
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	599,495
Receipt of miscellaneous income	33,849
Receipt of donations	29,050
Effects of changes in operating assets and liabilities	
Accounts receivable	(995,728)
Prepaid expenses	3,274
Inventory	(5,357)
Accounts payable	230,794
Accrued payroll	15,973
Claims payable	137,347
Compensated absences payable	21,812
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NET CASH FROM OPERATING ACTIVITIES	<u>\$ (719,457)</u>
NONCASH TRANSACTIONS	
Contributions of capital assets	<u>\$ 30,030</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, 2010

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES</b>			
Net patient service revenue			
Patient care	\$ 3,850,000	\$ 3,850,000	\$ 3,824,165
State aid - patient care	8,215,000	8,215,000	4,778,602
Contributions from townships	85,000	85,000	179,863
Medicare	673,800	673,800	4,048,568
Total net patient service revenue	12,823,800	12,823,800	12,831,198
Other revenue			
Employee meals	10,000	10,000	10,013
Total other revenue	10,000	10,000	10,013
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 12,833,800</b>	<b>\$ 12,833,800</b>	<b>\$ 12,841,211</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
NURSING HOME FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
<b>ADMINISTRATION</b>			
Salaries and benefits			
Salaries	\$ 271,700	\$ 271,700	\$ 255,947
Overtime	-	-	20,700
On call	-	-	350
Shift differential	-	-	265
Supervisory differential	-	-	63
Weekend pay	-	-	490
Premium holiday	-	-	501
Health benefits	1,091,400	1,091,400	141,429
Life insurance	25,100	25,100	1,068
FICA	480,600	480,600	27,645
IMRF	565,400	565,400	32,639
Deferred compensation	-	-	2,392
Unemployment tax	23,600	23,600	494
Uniform allowance	24,200	24,200	40,922
Total salaries and benefits	2,482,000	2,482,000	524,905
<b>Commodities and services</b>			
Travel	3,900	3,900	2,902
Schools of instruction	9,900	9,900	10,675
Mileage - employee	1,600	1,600	1,287
Public notices	18,500	18,500	61,769
Memberships	18,400	18,400	16,978
Community relations	4,000	4,000	2,441
Maintenance - software	18,600	18,600	20,453
Maintenance - equipment	-	-	34
Postage	10,100	10,100	8,535
In-house copies	1,800	1,800	2,127
Telephone	27,400	27,400	22,711
Rental of equipment	13,000	13,000	10,181
Professional services	264,200	264,200	228,036
Chargeback	199,000	199,000	115,532
Background checks	4,300	4,300	8,615
Miscellaneous	-	-	313
Workers' compensation - medical	75,100	75,100	271,837
Workers' compensation - salary reimbursements	12,500	12,500	27,000
State provider fee	103,300	103,300	104,025
Medical expense	2,400	2,400	3,916
Total commodities and services	788,000	788,000	919,367

(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, 2010

	Original Budget	Final Budget	Actual
<b>ADMINISTRATION (Continued)</b>			
Supplies and materials			
Supplies	\$ 29,300	\$ 29,300	\$ 29,200
Periodicals and subscriptions	600	600	9,590
Total supplies and materials	29,900	29,900	38,790
Total administration	\$ 3,299,900	\$ 3,299,900	\$ 1,483,062
<b>OPERATIONS</b>			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 210,600	\$ 210,600	\$ 182,283
Overtime	-	-	11,412
On call	-	-	400
Shift differential	-	-	-
Extra duty pay	-	-	150
Weekend pay	-	-	15
FICA	-	-	13,624
IMRF	-	-	17,815
Health insurance	-	-	57,608
Life insurance	-	-	791
Unemployment	-	-	232
Total salaries and benefits	210,600	210,600	284,330
Commodities and services			
Professional services	531,700	531,700	745,069
Supplies and materials			
Supplies	6,800	6,800	14,438
Total rehabilitation	\$ 749,100	\$ 749,100	\$ 1,043,837
Social services			
Salaries and benefits			
Salaries	\$ 158,200	\$ 158,200	\$ 160,774
Overtime	-	-	2,832
On call	-	-	2,500
Premium holiday	-	-	11
Weekend	-	-	24
FICA	-	-	11,934
IMRF	-	-	14,753
Health insurance	-	-	26,256
Life insurance	-	-	632

(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, 2010

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Salaries and benefits (Continued)			
Unemployment	\$ -	\$ -	\$ 200
Total salaries and benefits	158,200	158,200	219,916
Commodities and services			
Professional services	4,000	4,000	2,238
Community relations	15,000	15,000	1,477
Outings	4,000	4,000	2,687
Total commodities and services	23,000	23,000	6,402
Supplies and materials			
Supplies	500	500	-
Total social services	\$ 181,700	\$ 181,700	\$ 226,318
Patient activities			
Salaries and benefits			
Salaries	\$ 138,300	\$ 138,300	\$ 129,227
Overtime	-	-	920
Shift differential	-	-	693
Extra duty	-	-	30
Weekend pay	-	-	756
Premium holiday	-	-	399
FICA	-	-	9,541
IMRF	-	-	10,856
Health insurance	-	-	15,314
Life insurance	-	-	632
Unemployment	-	-	380
Total salaries and benefits	138,300	138,300	168,748
Commodities and services			
Professional services	2,600	2,600	1,976
Outings	2,100	2,100	155
Resident events	-	-	(478)
Total commodities and services	4,700	4,700	1,653
Supplies and materials			
Supplies	3,900	3,900	4,157
Total patient activities	\$ 146,900	\$ 146,900	\$ 174,558

(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, 2010

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary			
Salaries and benefits			
Salaries	\$ 579,800	\$ 579,800	\$ 555,812
Overtime	-	-	11,484
Shift differential	-	-	8,547
Extra duty pay	-	-	650
Weekend pay	-	-	6,052
Premium holiday	-	-	4,758
FICA	-	-	42,485
IMRF	-	-	42,197
Health insurance	-	-	75,138
Life insurance	-	-	3,083
Unemployment	-	-	1,745
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Total salaries and benefits	579,800	579,800	751,951
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Commodities and supplies			
Professional services	21,500	21,500	27,078
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Supplies and materials			
Supplies	34,000	34,000	36,240
Chemicals	16,000	16,000	8,376
Groceries	511,100	511,100	520,747
Supplements	63,000	63,000	53,492
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Total supplies and materials	624,100	624,100	618,855
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Total dietary	\$ 1,225,400	\$ 1,225,400	\$ 1,397,884
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Nursing			
Salaries and benefits			
Salaries	\$ 4,513,900	\$ 4,513,900	\$ 4,243,357
Overtime	-	-	252,285
On call	-	-	2,150
Workers' compensation	-	-	18,954
Shift differential	-	-	194,405
Supervisory differential	-	-	12,352
Extra duty pay	-	-	37,590
Weekend pay	-	-	33,441
Recruitment	4,000	4,000	10,802
Point bonus	3,500	3,500	4,037
Premium holiday	-	-	40,100
FICA	-	-	352,749
IMRF	-	-	402,557

(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, 2010

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ -	\$ -	\$ 550,683
Life insurance	-	-	15,488
Unemployment	-	-	8,542
Total salaries and benefits	4,521,400	4,521,400	6,179,492
Commodities and supplies			
Nurses registry service	180,000	180,000	270,359
Rental of equipment	55,000	55,000	45,500
Professional services	35,100	35,100	288,043
Outings	800	800	(3,932)
Resident entertainment	3,800	3,800	(3,046)
Drugs	175,000	175,000	223,958
Total commodities and supplies	449,700	449,700	820,882
Supplies and materials			
Supplies	321,300	321,300	351,134
Total nursing	\$ 5,292,400	\$ 5,292,400	\$ 7,351,508
Environmental services			
Salaries and benefits			
Salaries	\$ 298,500	\$ 298,500	\$ 303,201
Overtime	-	-	989
Supervisory differential	-	-	80
Shift differential	-	-	553
Extra duty pay	-	-	10
Weekend pay	-	-	2,741
Premium holiday	-	-	2,420
FICA	-	-	21,513
IMRF	-	-	26,701
Health insurance	-	-	77,644
Life insurance	-	-	2,205
Unemployment	-	-	793
Total salaries and benefits	298,500	298,500	438,850
Commodities and supplies			
Commercial services	190,900	190,900	201,945

(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, 2010

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Supplies and materials			
Supplies	\$ 62,300	\$ 62,300	\$ 74,441
Linens	200	200	252
Total supplies and materials	62,500	62,500	74,693
Total environmental services	\$ 551,900	\$ 551,900	\$ 715,488
Maintenance			
Salaries and benefits			
Salaries	\$ 111,500	\$ 111,500	\$ 82,649
Overtime	-	-	16,410
On call	-	-	8,670
Weekend pay	-	-	80
Premium holiday	-	-	165
FICA	-	-	7,928
IMRF	-	-	9,495
Health insurance	-	-	19,656
Life insurance	-	-	316
Unemployment	-	-	124
Total salaries and benefits	111,500	111,500	145,493
Commodities and services			
Maintenance - vehicles	3,000	3,000	2,994
Maintenance - building	35,000	35,000	72,575
Maintenance - equipment	19,500	19,500	16,964
Rental of equipment	1,500	1,500	979
Utilities	362,000	362,000	325,168
Commercial services	26,000	26,000	26,476
Total commodities and services	447,000	447,000	445,156
Supplies and materials			
Fuels and lubricants	1,400	1,400	1,878
Parts and materials	38,000	38,000	45,753
Total supplies and materials	39,400	39,400	47,631
Total maintenance	\$ 597,900	\$ 597,900	\$ 638,280
Capital improvements	\$ 460,000	\$ 460,000	\$ 48,445

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION  
NURSING HOME FUND

For the Year Ended December 31, 2010

	Assets			
	Balances, January 1, 2010	Additions	Retirements	Balances, December 31, 2010
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529
Improvements	770,918	5,568	-	776,486
Furniture and fixtures	817,342	28,605	15,436	830,511
Equipment	954,387	29,816	15,875	968,328
Construction in progress	3,992	-	-	3,992
	<u>\$ 14,723,168</u>	<u>\$ 63,989</u>	<u>\$ 31,311</u>	<u>\$ 14,755,846</u>

	Accumulated Depreciation			
	Balances, January 1, 2010	Additions	Retirements	Balances, December 31, 2010
Buildings	\$ 4,701,292	\$ 445,709	\$ -	\$ 5,147,001
Improvements	275,262	59,159	-	334,421
Furniture and fixtures	698,453	32,762	11,337	719,878
Equipment	582,150	61,865	15,557	628,458
	<u>\$ 6,257,157</u>	<u>\$ 599,495</u>	<u>\$ 26,894</u>	<u>\$ 6,829,758</u>

	Net Asset Value
Buildings	\$ 7,029,528
Improvements	442,065
Furniture and fixtures	110,633
Equipment	339,870
Construction in progress	3,992
	<u>\$ 7,926,088</u>

(See independent auditor's report.)