



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, 2011

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 13,467,000	\$ 13,467,000	\$ 12,783,287
Other revenues	7,000	7,000	10,126
Total operating revenues	<u>13,474,000</u>	<u>13,474,000</u>	<u>12,793,413</u>
OPERATING EXPENSES			
Administration	3,391,500	3,391,500	1,394,379
Operations			
Rehabilitation	893,800	893,779	1,011,927
Social services	182,500	182,500	222,160
Patient activities	146,600	146,600	191,034
Dietary	1,184,100	1,184,100	1,426,738
Nursing	5,402,300	5,402,300	7,419,089
Environmental services	561,100	561,100	742,078
Maintenance	597,900	597,900	619,301
Capital improvements	308,000	308,000	14,556
Depreciation	646,000	646,000	568,981
Total operating expenses	<u>13,313,800</u>	<u>13,313,779</u>	<u>13,610,243</u>
OPERATING INCOME (LOSS)	<u>160,200</u>	<u>160,221</u>	<u>(816,830)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	90,000	90,000	52,743
Loss on disposal of capital assets	-	-	(446)
Other income	5,000	5,000	74,684
Senior living facility donation	-	-	200,000
Interest and fiscal charges on indebtedness	(171,500)	(171,500)	(162,532)
Total nonoperating revenues (expenses)	<u>(76,500)</u>	<u>(76,500)</u>	<u>164,449</u>
NET INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>83,700</u>	<u>83,721</u>	<u>(652,381)</u>
TRANSFERS			
Transfers (out)	(62,000)	(62,000)	(62,000)
Total transfers	<u>(62,000)</u>	<u>(62,000)</u>	<u>(62,000)</u>
CONTRIBUTIONS	<u>15,000</u>	<u>15,000</u>	<u>81,370</u>
NET INCOME (LOSS) (BUDGETARY BASIS)	<u>\$ 36,700</u>	<u>\$ 36,721</u>	<u>(633,011)</u>
ADJUSTMENTS TO GAAP BASIS			
Capital expenditures			<u>14,556</u>
NET INCOME (LOSS) GAAP BASIS			<u>(618,455)</u>
NET ASSETS, JANUARY 1, 2011			<u>9,453,629</u>
NET ASSETS, DECEMBER 31, 2011			<u>\$ 8,835,174</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
NURSING HOME FUND

For the Year Ended December 31, 2011

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 11,130,186
Payments to suppliers	(4,507,604)
Payments to employees	<u>(8,595,218)</u>
Net cash from operating activities	<u>(1,972,636)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	1,019,835
Receipt from senior living facility	200,000
Interfund transfers	<u>(62,000)</u>
Net cash from noncapital financing activities	<u>1,157,835</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest paid on revenue bonds	(171,534)
Payments on revenue bonds	(570,000)
Payments for capital acquisitions	<u>(14,556)</u>
Net cash from capital and related financing activities	<u>(756,090)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	<u>53,435</u>
Net cash from investing activities	<u>53,435</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,517,456)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2011	<u>3,207,218</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2011	<u><u>\$ 1,689,762</u></u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2011

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income (loss)	\$ (802,274)
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	568,981
Receipt of miscellaneous income	74,684
Receipt of donations	81,370
Effects of changes in operating assets and liabilities	
Accounts receivable	(1,819,281)
Prepaid expenses	(61,710)
Inventory	(2,816)
Accounts payable	(68,951)
Accrued payroll	10,177
Claims payable	93,755
Compensated absences payable	<u>(46,571)</u>
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ (1,972,636)</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, 2011

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Net patient service revenue			
Patient care	\$ 3,693,000	\$ 3,693,000	\$ 3,427,399
State aid - patient care	5,559,000	5,559,000	3,244,179
Contributions from townships	185,000	185,000	183,853
Medicare	4,030,000	4,030,000	5,927,856
Total net patient service revenue	13,467,000	13,467,000	12,783,287
Other revenue			
Employee meals	7,000	7,000	10,126
Total other revenue	7,000	7,000	10,126
TOTAL CHARGES FOR SERVICES	\$ 13,474,000	\$ 13,474,000	\$ 12,793,413

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 271,700	\$ 271,700	\$ 235,588
Overtime	-	-	38,343
On call	-	-	500
Shift differential	-	-	231
Supervisory differential	-	-	38
Weekend pay	-	-	757
Premium holiday	-	-	384
Health benefits	1,131,800	1,131,800	102,285
Life insurance	25,000	25,000	986
FICA	481,200	481,200	22,255
IMRF	692,000	692,000	26,522
Deferred compensation	-	-	2,399
Unemployment tax	24,000	24,000	1,086
Uniform allowance	24,000	24,000	21,878
	<u>\$ 2,649,700</u>	<u>\$ 2,649,700</u>	<u>\$ 453,252</u>
Commodities and services			
Travel	\$ 3,900	\$ 3,900	\$ 1,309
Schools of instruction	9,900	9,900	5,048
Mileage - employee	1,600	1,600	1,584
Storm accommodations	-	-	292
Public notices	18,500	18,500	40,208
Memberships	18,400	18,400	10,384
Community relations	4,000	4,000	5,133
Maintenance - software	18,600	18,600	6,547
Maintenance - equipment	-	-	811
Postage	10,100	10,100	8,076
In-house copies	1,800	1,800	2,056
Telephone	19,000	19,000	23,135
Rental of equipment	13,000	13,000	9,701
Professional services	264,200	264,200	282,704
Chargeback	82,000	82,000	115,571
Commerical services	-	-	973
Background checks	4,300	4,300	(156)
Insurance premiums	26,700	26,700	-
Liability premiums	12,600	12,600	-
Miscellaneous	-	-	2,353
Workers' compensation - medical	75,100	75,100	250,357
Workers' compensation - salary reimbursements	12,500	12,500	34,626
State provider fee	103,300	103,300	104,025
Medical expense	2,400	2,400	4,236
Loss on bad debts	10,000	10,000	-
	<u>\$ 711,900</u>	<u>\$ 711,900</u>	<u>\$ 908,973</u>
Total commodities and services	<u>\$ 711,900</u>	<u>\$ 711,900</u>	<u>\$ 908,973</u>

(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, 2011

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 29,300	\$ 29,300	\$ 22,370
Periodicals and subscriptions	600	600	9,784
Total supplies and materials	<u>\$ 29,900</u>	<u>\$ 29,900</u>	<u>\$ 32,154</u>
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 210,600	\$ 210,600	\$ 172,948
Overtime	-	-	10,564
On call	-	-	350
Premium holiday	-	-	926
Shift differential	-	-	128
Extra duty pay	-	-	30
Weekend pay	-	-	603
FICA	-	-	12,659
IMRF	-	-	17,374
Health insurance	-	-	49,637
Life insurance	-	-	797
Unemployment	-	-	494
Total salaries and benefits	<u>210,600</u>	<u>210,600</u>	<u>266,510</u>
Commodities and services			
Professional services	<u>676,400</u>	<u>676,379</u>	<u>738,600</u>
Supplies and materials			
Supplies	<u>6,800</u>	<u>6,800</u>	<u>6,817</u>
Total rehabilitation	<u>\$ 893,800</u>	<u>\$ 893,779</u>	<u>\$ 1,011,927</u>
Social services			
Salaries and benefits			
Salaries	\$ 159,000	\$ 159,000	\$ 157,217
Overtime	-	-	2,434
On call	-	-	2,264
Supervisory differential	-	-	91
Weekend	-	-	20
FICA	-	-	11,570
IMRF	-	-	15,153
Health insurance	-	-	27,468
Life insurance	-	-	648
Unemployment	-	-	400
Total salaries and benefits	<u>159,000</u>	<u>159,000</u>	<u>217,265</u>

(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, 2011

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Commodities and services			
Professional services	\$ 4,000	\$ 4,000	\$ 1,094
Community relations	15,000	15,000	1,782
Outings	4,000	4,000	2,019
Total commodities and services	23,000	23,000	4,895
Supplies and materials			
Supplies	500	500	-
Total social services	\$ 182,500	\$ 182,500	\$ 222,160
Patient activities			
Salaries and benefits			
Salaries	\$ 138,300	\$ 138,300	\$ 131,762
Overtime	-	-	587
Shift differential	-	-	1,230
Weekend pay	-	-	694
Premium holiday	-	-	368
FICA	-	-	9,602
IMRF	-	-	11,627
Health insurance	-	-	17,088
Life insurance	-	-	648
Unemployment	-	-	647
Total salaries and benefits	138,300	138,300	174,253
Commodities and services			
Professional services	2,600	2,600	5,178
Outings	2,100	2,100	1,097
Resident events	-	-	4,910
Total commodities and services	4,700	4,700	11,185
Supplies and materials			
Supplies	3,600	3,600	5,596
Total patient activities	\$ 146,600	\$ 146,600	\$ 191,034
Dietary			
Salaries and benefits			
Salaries	\$ 579,800	\$ 579,800	\$ 557,055
Overtime	-	-	12,566
Shift differential	-	-	7,957
Supervisory differential	-	-	132
Extra duty pay	-	-	942

(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, 2011

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary (Continued)			
Salaries and benefits (Continued)			
Weekend pay	\$ -	\$ -	\$ 6,174
Premium holiday	-	-	4,487
FICA	-	-	43,314
IMRF	-	-	44,403
Health insurance	-	-	81,530
Life insurance	-	-	3,024
Unemployment	-	-	3,622
Total salaries and benefits	<u>579,800</u>	<u>579,800</u>	<u>765,206</u>
Commodities and supplies			
Professional services	<u>21,500</u>	<u>21,500</u>	<u>26,752</u>
Supplies and materials			
Supplies	3,400	3,400	37,311
Chemicals	1,600	1,600	9,953
Groceries	514,800	514,800	525,675
Supplements	<u>63,000</u>	<u>63,000</u>	<u>61,841</u>
Total supplies and materials	<u>582,800</u>	<u>582,800</u>	<u>634,780</u>
Total dietary	<u>\$ 1,184,100</u>	<u>\$ 1,184,100</u>	<u>\$ 1,426,738</u>
Nursing			
Salaries and benefits			
Salaries	\$ 4,513,900	\$ 4,513,900	\$ 4,086,737
Overtime	-	-	288,187
On call	-	-	2,450
Workers' compensation	-	-	11,170
Shift differential	-	-	186,903
Supervisory differential	-	-	13,203
Extra duty pay	-	-	62,001
Weekend pay	-	-	27,696
Recruitment	4,000	4,000	12,733
Point bonus	3,500	3,500	3,920
Premium holiday	-	-	35,731
FICA	-	-	348,321
IMRF	-	-	421,598
Health insurance	-	-	550,460
Life insurance	-	-	15,729
Unemployment	-	-	16,520
Uniform allowance	-	-	135
Total salaries and benefits	<u>4,521,400</u>	<u>4,521,400</u>	<u>6,083,494</u>

(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, 2011

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Commodities and supplies			
Nurses registry service	\$ 145,000	\$ 145,000	\$ 473,573
Rental of equipment	35,000	35,000	60,711
Professional services	138,600	138,600	157,750
Outings	800	800	2,527
Resident entertainment	3,800	3,800	7,527
Drugs	212,000	212,000	251,639
Total commodities and supplies	535,200	535,200	953,727
Supplies and materials			
Supplies	345,700	345,700	381,868
Total nursing	\$ 5,402,300	\$ 5,402,300	\$ 7,419,089
Environmental services			
Salaries and benefits			
Salaries	\$ 298,500	\$ 298,500	\$ 295,994
Overtime	-	-	1,635
Supervisory differential	-	-	72
Shift differential	-	-	1,228
Extra duty pay	-	-	140
Weekend pay	-	-	2,771
Premium holiday	-	-	2,100
FICA	-	-	21,264
IMRF	-	-	28,789
Health insurance	-	-	94,312
Life insurance	-	-	2,268
Unemployment	-	-	1,620
Total salaries and benefits	298,500	298,500	452,193
Commodities and supplies			
Commercial services	200,100	200,100	213,137
Supplies and materials			
Supplies	62,300	62,300	76,726
Linens	200	200	22
Total supplies and materials	62,500	62,500	76,748
Total environmental services	\$ 561,100	\$ 561,100	\$ 742,078

(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, 2011

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Maintenance			
Salaries and benefits			
Salaries	\$ 111,500	\$ 111,500	\$ 83,602
Overtime	-	-	17,810
On call	-	-	8,673
Weekend pay	-	-	72
Shift differential	-	-	12
Premium holiday	-	-	35
FICA	-	-	7,828
IMRF	-	-	9,859
Health insurance	-	-	18,182
Life insurance	-	-	324
Unemployment	-	-	254
Total salaries and benefits	<u>111,500</u>	<u>111,500</u>	<u>146,651</u>
Commodities and services			
Maintenance - vehicles	3,000	3,000	1,567
Maintenance - building	35,000	35,000	42,726
Maintenance - equipment	19,500	19,500	19,634
Rental of equipment	1,500	1,500	1,050
Utilities	362,000	362,000	328,657
Commercial services	26,000	26,000	27,802
Total commodities and services	<u>447,000</u>	<u>447,000</u>	<u>421,436</u>
Supplies and materials			
Fuels and lubricants	1,400	1,400	1,794
Parts and materials	38,000	38,000	49,420
Total supplies and materials	<u>39,400</u>	<u>39,400</u>	<u>51,214</u>
Total maintenance	<u>\$ 597,900</u>	<u>\$ 597,900</u>	<u>\$ 619,301</u>
Capital improvements	<u>\$ 308,000</u>	<u>\$ 308,000</u>	<u>\$ 14,556</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND

For the Year Ended December 31, 2011

	Assets			
	Balances, January 1, 2011	Additions	Retirements	Balances, December 31, 2011
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529
Improvements	776,486	8,625	-	785,111
Furniture and fixtures	830,511	-	5,166	825,345
Equipment	968,328	5,931	6,944	967,315
Construction in progress	3,992	-	-	3,992
	<u>\$ 14,755,846</u>	<u>\$ 14,556</u>	<u>\$ 12,110</u>	<u>\$ 14,758,292</u>

	Accumulated Depreciation			
	Balances, January 1, 2011	Additions	Retirements	Balances, December 31, 2011
Buildings	\$ 5,147,001	\$ 445,710	\$ -	\$ 5,592,711
Improvements	334,421	43,186	-	377,607
Furniture and fixtures	719,878	20,277	4,720	735,435
Equipment	628,458	59,808	6,944	681,322
	<u>\$ 6,829,758</u>	<u>\$ 568,981</u>	<u>\$ 11,664</u>	<u>\$ 7,387,075</u>

	Net Asset Value
Buildings	\$ 6,583,818
Improvements	407,504
Furniture and fixtures	89,910
Equipment	285,993
Construction in progress	3,992
	<u>\$ 7,371,217</u>

(See independent auditor's report.)



INTERNAL SERVICE FUNDS

- **Medical Insurance Fund-** to account for the payments to the insurance administrator for employee health claims. Financing is provided by the charges to the various departments.
- **Tort and Liability Insurance Fund -** to account for revenues and expenses associated with providing for the County's insurance program, specifically worker's compensation, unemployment, property, and liability. Financing is provided by an annual property tax levy and contributions from the DeKalb County Forest Preserve and the DeKalb County Rehab and Nursing Facility.