



PROPRIETARY FUND TYPES

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 14,383,100	\$ 14,383,100	\$ 14,544,111
Other revenues	9,800	9,800	7,565
	<hr/>	<hr/>	<hr/>
Total operating revenues	14,392,900	14,392,900	14,551,676
OPERATING EXPENSES			
Administration	3,839,200	2,041,100	1,971,529
Operations			
Rehabilitation	971,400	1,010,400	1,009,988
Social services	175,900	233,700	232,820
Patient activities	152,700	226,500	223,718
Dietary	1,130,100	1,359,400	1,358,791
Nursing	6,011,200	7,715,700	7,657,644
Environmental services	621,400	775,100	774,561
Maintenance	554,300	572,200	571,767
Capital improvements	10,000	7,000	74,753
Depreciation	552,200	552,200	577,856
	<hr/>	<hr/>	<hr/>
Total operating expenses	14,018,400	14,493,300	14,453,427
OPERATING INCOME (LOSS)	<hr/>	<hr/>	<hr/>
	374,500	(100,400)	98,249
NON-OPERATING REVENUES (EXPENSES)			
Investment income	71,600	71,600	27,115
Loss on disposal of capital assets	(2,000)	(2,100)	(1,076)
Other income	6,900	6,900	30,078
Interest and fiscal charges on indebtedness	(125,000)	(125,000)	(109,676)
	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	(48,500)	(48,600)	(53,559)
NET INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<hr/>	<hr/>	<hr/>
	326,000	(149,000)	44,690
TRANSFERS			
Transfers (out)	(60,000)	(60,000)	(60,000)
	<hr/>	<hr/>	<hr/>
Total transfers	(60,000)	(60,000)	(60,000)
CONTRIBUTIONS			
	<hr/>	<hr/>	<hr/>
	35,400	35,400	290,665
NET INCOME (LOSS) (BUDGETARY BASIS)	<hr/>	<hr/>	<hr/>
	\$ 301,400	\$ (173,600)	275,355
ADJUSTMENTS TO GAAP BASIS			
Capital expenses			73,751
NET INCOME GAAP BASIS			<hr/>
			349,106
NET POSITION, JANUARY 1, 2013			<hr/>
			10,367,679
NET POSITION, DECEMBER 31, 2013			<hr/>
			\$ 10,716,785

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
NURSING HOME FUND**

For the Year Ended December 31, 2013

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers and users	\$ 13,890,703
Payments to suppliers	(4,775,253)
Payments to employees	<u>(8,978,437)</u>

Net cash from operating activities 137,013

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Transfers to other funds	<u>(60,000)</u>
--------------------------	-----------------

Net cash from noncapital financing activities (60,000)

**CASH FLOWS FROM CAPITAL AND RELATED
FINANCING ACTIVITIES**

Interest paid on revenue bonds	(125,035)
Payments on revenue bonds	(615,000)
Payments for capital acquisitions	<u>(73,751)</u>

Net cash from capital and related financing activities (813,786)

CASH FLOWS FROM INVESTING ACTIVITIES

Receipt of interest	<u>26,898</u>
---------------------	---------------

Net cash from investing activities 26,898

**NET INCREASE (DECREASE) IN CASH AND
CASH EQUIVALENTS**

(709,875)

CASH AND CASH EQUIVALENTS, JANUARY 1, 2013

5,528,121

CASH AND CASH EQUIVALENTS, DECEMBER 31, 2013

\$ 4,818,246

(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, 2013

RECONCILIATION OF OPERATING INCOME

TO NET CASH FLOWS FROM
OPERATING ACTIVITIES

Operating income	\$ 172,000
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	577,856
Receipt of miscellaneous income	30,078
Receipt of donations	277,605
Effects of changes in operating assets and liabilities	
Accounts receivable	(968,656)
Prepaid expenses	87,206
Inventory	7,179
Accounts payable	(231,326)
Accrued payroll	25,865
Claims payable	183,510
Compensated absences payable	(24,304)

NET CASH FROM OPERATING ACTIVITIES

\$ 137,013

NONCASH TRANSACTIONS

Contributions	<u>\$ 13,060</u>
---------------	------------------

TOTAL NONCASH TRANSACTIONS

\$ 13,060

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
NURSING HOME FUND**

For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue			
Patient care	\$ 4,063,900	\$ 4,063,900	\$ 4,892,250
State aid - patient care	5,390,200	5,390,200	5,246,307
Contributions from townships	176,600	176,600	149,247
Medicare	4,752,400	4,752,400	4,256,307
	<hr/>		
Total net patient service revenue	14,383,100	14,383,100	14,544,111
	<hr/>		
Other revenue			
Employee meals	9,800	9,800	7,565
	<hr/>		
Total other revenue	9,800	9,800	7,565
	<hr/>		
TOTAL OPERATING REVENUES	\$ 14,392,900	\$ 14,392,900	\$ 14,551,676

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 273,700	\$ 273,700	\$ 323,411
Overtime	-	-	23,793
On call	-	-	400
Shift differential	-	-	235
Supervisory differential	-	-	77
Weekend pay	-	-	571
Premium holiday	-	-	335
Health benefits	1,136,400	66,400	53,993
Life insurance	26,600	26,600	957
FICA	508,400	33,400	21,841
IMRF	697,800	42,800	32,162
Insurance buyback	-	-	1,600
Deferred compensation	-	-	4,892
Unemployment tax	49,800	49,800	914
Uniform allowance	22,800	22,800	6,357
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	\$ 2,715,500	\$ 515,500	\$ 471,538
	<hr/>	<hr/>	<hr/>
Commodities and services			
Travel	\$ 2,700	\$ 2,700	\$ 2,324
Schools of instruction	4,000	4,000	3,637
Mileage - employee	1,200	1,200	1,276
Public notices	24,900	24,900	33,063
Memberships	18,600	18,600	16,105
Community relations	1,000	1,000	1,191
Maintenance - software	18,700	40,500	40,498
Maintenance - equipment	-	-	2,670
Postage	10,800	10,800	5,573
In-house copies	1,800	1,800	1,965
Telephone	22,000	22,000	26,203
Rental of equipment	13,200	13,200	9,566
Professional services	279,000	412,400	412,333
Commercial services	-	-	450
Chargeback	116,000	116,000	121,740
Background checks	3,800	3,800	3,550
Workers' compensation - medical	81,100	297,200	297,124
Workers' compensation - salary reimbursements	37,400	37,400	26,078
Workers' compensation - settlements	-	27,100	27,071
State provider fee	438,600	438,600	426,924
Medical expense	4,600	4,600	1,428
Loss on bad debts	20,000	20,000	-
Miscellaneous	-	-	133
	<hr/>	<hr/>	<hr/>
Total commodities and services	\$ 1,099,400	\$ 1,497,800	\$ 1,460,902
	<hr/>	<hr/>	<hr/>

(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, 2013

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 22,100	\$ 22,100	\$ 28,673
Periodicals and subscriptions	2,200	5,700	10,416
Total supplies and materials	<u>24,300</u>	<u>27,800</u>	<u>39,089</u>
Total administration	<u>\$ 3,839,200</u>	<u>\$ 2,041,100</u>	<u>\$ 1,971,529</u>
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 184,800	\$ 184,800	\$ 161,778
Overtime	-	-	11,833
On call	-	-	100
Premium holiday	-	-	1,023
Shift differential	-	-	109
Extra duty pay	-	-	680
Weekend pay	-	-	813
Recruitment	-	-	750
FICA	-	-	12,300
IMRF	-	-	18,485
Health insurance	-	77,000	51,473
Life insurance	-	-	761
Unemployment	-	-	416
Uniform allowance	-	-	875
Total salaries and benefits	<u>184,800</u>	<u>261,800</u>	<u>261,396</u>
Commodities and services			
Professional services	<u>781,700</u>	<u>743,700</u>	<u>744,948</u>
Supplies and materials			
Supplies	<u>4,900</u>	<u>4,900</u>	<u>3,644</u>
Total rehabilitation	<u>\$ 971,400</u>	<u>\$ 1,010,400</u>	<u>\$ 1,009,988</u>
Social services			
Salaries and benefits			
Salaries	\$ 170,800	\$ 170,800	\$ 159,774
Overtime	-	-	2,733
On call	-	-	2,500
Supervisory differential	-	-	109
Weekend	-	-	23
FICA	-	-	12,406
IMRF	-	-	17,971
Insurance buyback	-	-	5,600
Health insurance	-	59,000	26,736
Life insurance	-	-	676
Unemployment	-	-	400
Total salaries and benefits	<u>170,800</u>	<u>229,800</u>	<u>228,928</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, 2013

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Commodities and services			
Professional services	\$ 1,000	\$ 700	\$ 643
Community relations	2,000	1,100	1,080
Outings	2,100	2,100	2,169
	<hr/>	<hr/>	<hr/>
Total commodities and services	5,100	3,900	3,892
	<hr/>	<hr/>	<hr/>
Total social services	\$ 175,900	\$ 233,700	\$ 232,820
	<hr/>	<hr/>	<hr/>
Patient activities			
Salaries and benefits			
Salaries	\$ 142,700	\$ 142,700	\$ 137,501
Overtime	-	-	337
Shift differential	-	-	1,225
Weekend pay	-	-	753
Premium holiday	-	-	287
Supervisory differential	-	-	52
FICA	-	-	10,546
IMRF	-	-	14,340
Insurance buyback	-	-	2,800
Health insurance	-	52,000	22,884
Life insurance	-	-	649
Unemployment	-	-	718
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	142,700	194,700	192,092
	<hr/>	<hr/>	<hr/>
Commodities and services			
Technical equipment	-	3,000	2,975
Professional services	1,500	1,500	1,508
N.H. Christmas party	-	4,800	4,788
Outings	-	1,100	1,092
Resident events	-	9,600	9,580
	<hr/>	<hr/>	<hr/>
Total commodities and services	1,500	20,000	19,943
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	8,500	11,800	11,683
	<hr/>	<hr/>	<hr/>
Total patient activities	\$ 152,700	\$ 226,500	\$ 223,718
	<hr/>	<hr/>	<hr/>
Dietary			
Salaries and benefits			
Salaries	\$ 573,700	\$ 573,700	\$ 567,742
Overtime	-	-	16,022
Shift differential	-	-	7,961
Extra duty pay	-	-	800

(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, 2013

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary (Continued)			
Salaries and benefits (Continued)			
Weekend pay	\$ -	\$ -	\$ 6,313
Premium holiday	-	-	4,794
FICA	-	-	44,835
IMRF	-	-	49,758
Insurance buyout	-	-	11,200
Health insurance	-	249,000	98,610
Life insurance	-	-	3,074
HSA benefit	-	-	2,964
Unemployment	-	-	3,562
Uniform allowance	-	-	4,490
Total salaries and benefits	<u>573,700</u>	<u>822,700</u>	<u>822,125</u>
Commodities and supplies			
Professional services	<u>27,500</u>	<u>27,500</u>	<u>28,174</u>
Supplies and materials			
Supplies	49,700	33,700	33,518
Chemicals	11,200	11,200	11,947
Groceries	406,100	406,100	410,399
Supplements	<u>61,900</u>	<u>58,200</u>	<u>52,628</u>
Total supplies and materials	<u>528,900</u>	<u>509,200</u>	<u>508,492</u>
Total dietary	<u>\$ 1,130,100</u>	<u>\$ 1,359,400</u>	<u>\$ 1,358,791</u>
Nursing			
Salaries and benefits			
Salaries	\$ 4,849,900	\$ 6,084,900	\$ 4,101,087
Overtime	-	-	251,923
On call	-	-	2,300
Workers' compensation	-	-	26,586
Shift differential	-	-	190,767
Supervisory differential	-	-	12,260
Extra duty pay	-	-	56,705
Weekend pay	-	-	30,844
Recruitment	4,000	4,000	9,825
Point bonus	3,500	3,500	4,425
Premium holiday	-	-	38,280
FICA	-	-	352,963
IMRF	-	-	481,583
Insurance buyback	-	-	89,600
Health insurance	-	317,000	650,491
Life insurance	-	1,000	16,578
HSA benefit	-	-	4,501
Unemployment	-	-	16,409
Uniform allowance	-	-	15,270
Total salaries and benefits	<u>4,857,400</u>	<u>6,410,400</u>	<u>6,352,397</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, 2013

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Commodities and supplies			
Nurses registry service	\$ 317,000	\$ 322,000	\$ 468,211
Rental of equipment	58,600	58,600	57,240
Professional services	51,600	193,600	262,726
Outings	800	1,300	2,652
Resident entertainment	3,000	3,000	1,630
Drugs	344,900	344,900	218,134
	<hr/>	<hr/>	<hr/>
Total commodities and supplies	775,900	923,400	1,010,593
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	377,900	381,900	294,654
	<hr/>	<hr/>	<hr/>
Total nursing	\$ 6,011,200	\$ 7,715,700	\$ 7,657,644
	<hr/>	<hr/>	<hr/>
Environmental services			
Salaries and benefits			
Salaries	\$ 325,300	\$ 325,300	\$ 307,779
Overtime	-	-	2,219
Shift differential	-	-	1,571
Extra duty pay	-	-	315
Weekend pay	-	-	2,860
Premium holiday	-	-	2,646
FICA	-	-	22,534
IMRF	-	-	32,269
Insurance buyback	-	-	5,600
Health insurance	-	-	103,774
Life insurance	-	163,000	2,259
Unemployment	-	-	1,919
Uniform allowance	-	-	2,060
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	325,300	488,300	487,805
	<hr/>	<hr/>	<hr/>
Commodities and supplies			
Commercial services	221,100	213,600	213,532
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	75,000	73,200	72,971
Linens	-	-	253
	<hr/>	<hr/>	<hr/>
Total supplies and materials	75,000	73,200	73,224
	<hr/>	<hr/>	<hr/>
Total environmental services	\$ 621,400	\$ 775,100	\$ 774,561
	<hr/>	<hr/>	<hr/>

(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, 2013

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Maintenance			
Salaries and benefits			
Salaries	\$ 117,100	\$ 117,100	\$ 83,936
Overtime	-	-	22,775
On call	-	-	8,994
Weekend pay	-	-	122
Premium holiday	-	-	165
FICA	-	-	8,192
IMRF	-	-	11,808
Health insurance	-	47,000	26,774
Life insurance	-	-	368
Unemployment	-	-	233
Uniform allowance	-	-	350
Total salaries and benefits	<u>117,100</u>	<u>164,100</u>	<u>163,717</u>
Commodities and services			
Maintenance - vehicles	3,000	3,000	7,366
Maintenance - building	21,800	21,800	31,721
Maintenance - equipment	19,500	19,500	10,962
Rental of equipment	1,200	1,200	1,251
Utilities	304,900	275,800	265,601
Commercial services	32,000	32,000	31,062
Total commodities and services	<u>382,400</u>	<u>353,300</u>	<u>347,963</u>
Supplies and materials			
Fuels and lubricants	1,500	1,500	2,285
Parts and materials	53,300	53,300	57,802
Total supplies and materials	<u>54,800</u>	<u>54,800</u>	<u>60,087</u>
Total maintenance	<u>\$ 554,300</u>	<u>\$ 572,200</u>	<u>\$ 571,767</u>
Capital improvements	<u>\$ 10,000</u>	<u>\$ 7,000</u>	<u>\$ 74,753</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND**

For the Year Ended December 31, 2013

	Assets			
	Balances, January 1, 2013	Additions	Retirements	Balances, December 31, 2013
Buildings	\$ 12,176,529	\$ 5,870	\$ -	\$ 12,182,399
Improvements	927,196	34,768	-	961,964
Furniture and fixtures	827,945	2,833	5,725	825,053
Equipment	954,998	39,012	32,592	961,418
Construction in progress	3,992	4,328	-	8,320
	\$ 14,890,660	\$ 86,811	\$ 38,317	\$ 14,939,154

	Accumulated Depreciation			
	Balances, January 1, 2013	Additions	Retirements	Balances, December 31, 2013
Buildings	\$ 6,038,423	\$ 445,806	\$ -	\$ 6,484,229
Improvements	424,438	63,180	-	487,618
Furniture and fixtures	751,681	19,840	4,682	766,839
Equipment	716,049	49,030	32,559	732,520
	\$ 7,930,591	\$ 577,856	\$ 37,241	\$ 8,471,206

	Net Asset Value
Buildings	\$ 5,698,170
Improvements	474,346
Furniture and fixtures	58,214
Equipment	228,898
Construction in progress	8,320
	\$ 6,467,948

(See independent auditor's report.)