



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 POSITION - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 14,934,800	\$ 14,934,800	\$ 14,017,513
Other revenues	8,200	8,200	4,798
Total operating revenues	<u>14,943,000</u>	<u>14,943,000</u>	<u>14,022,311</u>
OPERATING EXPENSES			
Administration	4,155,200	2,169,700	1,471,789
Operations			
Rehabilitation	1,064,400	1,139,900	1,008,071
Social services	183,900	245,900	239,926
Patient activities	162,700	213,700	208,401
Dietary	1,147,600	1,364,600	1,327,431
Nursing	6,169,400	7,466,400	7,400,438
Environmental services	595,200	757,200	729,732
Maintenance	515,800	636,800	609,354
Capital improvements	285,000	285,000	70,216
Depreciation	581,200	581,200	554,333
Total operating expenses	<u>14,860,400</u>	<u>14,860,400</u>	<u>13,619,691</u>
OPERATING INCOME	<u>82,600</u>	<u>82,600</u>	<u>402,620</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	71,800	71,800	29,499
Loss on disposal of capital assets	-	-	(358)
Other income	145,900	145,900	5,314
Interest and fiscal charges on indebtedness	(100,400)	(100,400)	(84,988)
Total non-operating revenues (expenses)	<u>117,300</u>	<u>117,300</u>	<u>(50,533)</u>
NET INCOME BEFORE TRANSFERS AND CONTRIBUTIONS	<u>199,900</u>	<u>199,900</u>	<u>352,087</u>
TRANSFERS			
Transfers (out)	(73,000)	(73,000)	(73,000)
Total transfers	<u>(73,000)</u>	<u>(73,000)</u>	<u>(73,000)</u>
CONTRIBUTIONS	<u>30,400</u>	<u>30,400</u>	<u>26,053</u>
NET INCOME - BUDGETARY BASIS	<u>\$ 157,300</u>	<u>\$ 157,300</u>	<u>305,140</u>
ADJUSTMENTS TO GAAP BASIS			
Capital expenses			<u>69,514</u>
NET INCOME GAAP BASIS			374,654
NET POSITION, JANUARY 1, 2014			<u>10,716,785</u>
NET POSITION, DECEMBER 31, 2014			<u><u>\$ 11,091,439</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
NURSING HOME FUND**

For the Year Ended December 31, 2014

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers and users	\$ 13,612,968
Payments to suppliers	(4,438,038)
Payments to employees	<u>(8,684,254)</u>
Net cash from operating activities	<u>490,676</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Transfers to other funds	<u>(73,000)</u>
Net cash from noncapital financing activities	<u>(73,000)</u>

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

Interest paid on revenue bonds	(100,433)
Payments on revenue bonds	(641,250)
Payments for capital acquisitions	<u>(69,514)</u>
Net cash from capital and related financing activities	<u>(811,197)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Receipt of interest	<u>29,365</u>
Net cash from investing activities	<u>29,365</u>

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

(364,156)

CASH AND CASH EQUIVALENTS, JANUARY 1, 2014

4,818,246

CASH AND CASH EQUIVALENTS, DECEMBER 31, 2014

\$ 4,454,090

(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, 2014

**RECONCILIATION OF OPERATING INCOME
TO NET CASH FLOWS FROM
OPERATING ACTIVITIES**

Operating income	\$ 472,134
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	554,333
Receipt of miscellaneous income	5,314
Receipt of donations	26,053
Effects of changes in operating assets and liabilities	
Accounts receivable	(440,710)
Prepaid expenses	(12,919)
Inventory	285
Accounts payable	68,671
Accrued payroll	(5,321)
Claims payable	(192,125)
Compensated absences payable	14,961

NET CASH FROM OPERATING ACTIVITIES \$ 490,676

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue			
Patient care	\$ 4,913,400	\$ 4,913,400	\$ 4,236,613
State aid - patient care	4,988,000	4,988,000	5,994,350
Contributions from townships	130,000	130,000	158,123
Medicare	4,903,400	4,903,400	3,628,427
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Total net patient service revenue	14,934,800	14,934,800	14,017,513
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Other revenue			
Employee meals	8,200	8,200	4,798
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Total other revenue	8,200	8,200	4,798
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TOTAL OPERATING REVENUES	\$ 14,943,000	\$ 14,943,000	\$ 14,022,311

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 300,900	\$ 300,900	\$ 270,890
Overtime	-	-	16,373
On call	-	-	508
Shift differential	-	-	224
Supervisory differential	-	-	91
Weekend pay	-	-	430
Premium holiday	-	-	363
Health benefits	1,001,200	125,200	45,476
Life insurance	26,700	26,700	477
FICA	510,600	60,600	21,297
IMRF	700,900	57,900	31,076
Insurance buyback	-	-	31,200
Deferred compensation	-	-	5,007
Unemployment tax	50,100	50,100	987
Uniform allowance	24,000	24,000	-
Total salaries and benefits	<u>\$ 2,614,400</u>	<u>\$ 645,400</u>	<u>\$ 424,399</u>
Commodities and services			
Travel	\$ 2,900	\$ 2,900	\$ 291
Schools of instruction	3,400	3,400	1,646
Mileage - employee	900	900	1,586
Public notices	36,800	36,800	45,291
Memberships	13,600	13,600	18,295
Community relations	2,300	2,300	198
Maintenance - software	29,700	29,700	29,149
Departmental chargeback	143,400	143,400	-
Postage	8,800	8,800	6,949
In-house copies	1,400	1,400	2,256
Telephone	23,400	23,400	25,199
Rental of equipment	10,300	10,300	9,033
Professional services	394,600	394,600	406,929
Commercial services	1,800	1,800	563
Chargeback	94,500	141,000	140,823
Background checks	3,100	3,100	3,280
Insurance premiums	30,000	30,000	-
Liability premiums	10,100	10,100	-
Workers' compensation - medical	70,600	70,600	(138,203)
Workers' compensation - salary reimbursements	10,000	10,000	7,600
Workers' compensation - settlements	4,900	4,900	-
State provider fee	538,200	475,200	434,937
Medical expense	1,000	1,000	3,717
Loss on bad debts	64,100	64,100	7,446
Miscellaneous	100	100	3,309
Total commodities and services	<u>\$ 1,499,900</u>	<u>\$ 1,483,400</u>	<u>\$ 1,010,294</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, 2014

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 29,300	\$ 29,300	\$ 27,208
Periodicals and subscriptions	11,600	11,600	9,888
Total supplies and materials	<u>40,900</u>	<u>40,900</u>	<u>37,096</u>
Total administration	<u>\$ 4,155,200</u>	<u>\$ 2,169,700</u>	<u>\$ 1,471,789</u>
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 185,400	\$ 185,400	\$ 178,438
Overtime	-	26,000	25,598
On call	-	-	414
Premium holiday	-	-	1,011
Shift differential	-	-	547
Extra duty pay	-	-	2,249
Weekend pay	-	-	785
FICA	-	15,000	14,503
IMRF	-	23,000	22,894
Insurance buyout	-	-	3,000
Health insurance	-	58,000	57,708
Life insurance	-	-	390
Unemployment	-	-	464
Uniform allowance	-	-	875
Total salaries and benefits	<u>185,400</u>	<u>307,400</u>	<u>308,876</u>
Commodities and services			
Professional services	<u>875,100</u>	<u>828,600</u>	<u>694,220</u>
Supplies and materials			
Supplies	<u>3,900</u>	<u>3,900</u>	<u>4,975</u>
Total rehabilitation	<u>\$ 1,064,400</u>	<u>\$ 1,139,900</u>	<u>\$ 1,008,071</u>
Social services			
Salaries and benefits			
Salaries	\$ 180,000	\$ 180,000	\$ 163,463
Overtime	-	-	2,393
On call	-	-	2,618
Supervisory differential	-	-	94
Weekend	-	-	10
FICA	-	20,000	12,570
IMRF	-	30,000	19,157
Insurance buyback	-	-	6,000
Health insurance	-	12,000	29,520
Life insurance	-	-	323
Unemployment	-	-	400
Total salaries and benefits	<u>180,000</u>	<u>242,000</u>	<u>236,548</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, 2014

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Commodities and services			
Professional services	\$ 700	\$ 700	\$ 643
Community relations	1,200	1,200	573
Outings	2,000	2,000	2,162
Total commodities and services	3,900	3,900	3,378
Total social services	\$ 183,900	\$ 245,900	\$ 239,926
Patient activities			
Salaries and benefits			
Salaries	\$ 140,300	\$ 140,300	\$ 129,388
Overtime	-	-	543
Shift differential	-	-	332
Weekend pay	-	-	713
Premium holiday	-	-	333
Supervisory differential	-	-	90
FICA	-	10,000	9,622
IMRF	-	14,000	13,792
Insurance buyback	-	-	3,000
Health insurance	-	27,000	26,040
Life insurance	-	-	316
Unemployment	-	-	690
Total salaries and benefits	140,300	191,300	184,859
Commodities and services			
Professional services	2,500	2,500	2,589
N.H. Christmas party	1,600	1,600	4,322
Outings	-	-	755
Resident events	8,700	8,700	9,100
Total commodities and services	12,800	12,800	16,766
Supplies and materials			
Supplies	9,600	9,600	6,776
Total patient activities	\$ 162,700	\$ 213,700	\$ 208,401
Dietary			
Salaries and benefits			
Salaries	\$ 607,200	\$ 607,200	\$ 568,149
Overtime	-	12,000	11,712
Shift differential	-	7,000	6,929
Extra duty pay	-	-	1,434

(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, 2014

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary (Continued)			
Salaries and benefits (Continued)			
Weekend pay	\$ -	\$ 7,000	\$ 6,242
Premium holiday	-	-	4,420
Supervisory differential	-	-	50
FICA	-	44,000	45,162
IMRF	-	52,000	53,594
Insurance buyout	-	-	18,000
Health insurance	-	95,000	94,220
Life insurance	-	-	1,606
HSA benefit	-	-	3,068
Unemployment	-	-	3,591
Uniform allowance	-	-	4,545
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Total salaries and benefits	607,200	824,200	822,722
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Commodities and supplies			
Professional services	28,200	28,200	30,119
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Supplies and materials			
Supplies	34,800	34,800	27,464
Chemicals	12,700	12,700	11,405
Groceries	415,200	415,200	385,639
Supplements	49,500	49,500	50,082
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Total supplies and materials	512,200	512,200	474,590
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Total dietary	\$ 1,147,600	\$ 1,364,600	\$ 1,327,431
	<hr/>	<hr/>	<hr/>
Nursing			
Salaries and benefits			
Salaries	\$ 4,823,600	\$ 4,649,600	\$ 3,903,488
Overtime	-	-	255,678
On call	-	-	1,829
Workers' compensation	-	-	516
Shift differential	-	-	184,879
Supervisory differential	-	-	11,354
Extra duty pay	-	-	51,962
Weekend pay	-	4,000	31,574
Recruitment	4,000	-	11,027
Point bonus	3,500	3,500	3,498
Premium holiday	-	-	37,290
FICA	-	331,000	333,251
IMRF	-	477,000	480,669
Insurance buyback	-	-	69,000
Health insurance	-	663,000	659,978
Life insurance	-	-	7,291
HSA benefit	-	-	5,668
Unemployment	-	-	15,543
Uniform allowance	-	-	14,702
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Total salaries and benefits	4,831,100	6,128,100	6,079,197
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(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, 2014

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Commodities and supplies			
Nurses registry service	\$ 404,700	\$ 404,700	\$ 681,307
Rental of equipment	58,400	58,400	82,152
Professional services	311,800	311,800	125,145
Outings	3,500	3,500	487
Resident entertainment	1,600	1,600	1,260
Drugs	225,600	225,600	166,926
Total commodities and supplies	<u>1,005,600</u>	<u>1,005,600</u>	<u>1,057,277</u>
Supplies and materials			
Supplies	<u>332,700</u>	<u>332,700</u>	<u>263,964</u>
Total nursing	<u>\$ 6,169,400</u>	<u>\$ 7,466,400</u>	<u>\$ 7,400,438</u>
Environmental services			
Salaries and benefits			
Salaries	\$ 314,400	\$ 314,400	\$ 285,801
Overtime	-	-	2,992
Shift differential	-	-	1,829
Extra duty pay	-	-	692
Weekend pay	-	-	2,738
Premium holiday	-	-	2,111
FICA	-	21,000	20,790
IMRF	-	33,000	33,475
Insurance buyback	-	-	9,000
Health insurance	-	108,000	107,144
Life insurance	-	-	1,129
Unemployment	-	-	1,581
Uniform allowance	-	-	1,925
Total salaries and benefits	<u>314,400</u>	<u>476,400</u>	<u>471,207</u>
Commodities and supplies			
Commercial services	<u>211,000</u>	<u>211,000</u>	<u>194,080</u>
Supplies and materials			
Supplies	69,800	69,800	63,830
Linens	-	-	615
Total supplies and materials	<u>69,800</u>	<u>69,800</u>	<u>64,445</u>
Total environmental services	<u>\$ 595,200</u>	<u>\$ 757,200</u>	<u>\$ 729,732</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, 2014

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Maintenance			
Salaries and benefits			
Salaries	\$ 115,500	\$ 115,500	\$ 79,358
Overtime	-	-	29,631
On call	-	10,000	9,686
Weekend pay	-	-	198
Premium holiday	-	-	382
FICA	-	9,000	8,814
IMRF	-	14,000	13,311
Health insurance	-	25,000	24,064
Life insurance	-	-	148
Unemployment	-	-	319
Uniform allowance	-	-	175
Total salaries and benefits	<u>115,500</u>	<u>173,500</u>	<u>166,086</u>
Commodities and services			
Maintenance - vehicles	7,800	7,800	1,477
Maintenance - building	26,900	26,900	20,047
Maintenance - equipment	8,400	28,400	24,678
Rental of equipment	1,800	1,800	1,221
Utilities	272,700	302,700	302,073
Commercial services	27,400	32,400	31,719
Total commodities and services	<u>345,000</u>	<u>400,000</u>	<u>381,215</u>
Supplies and materials			
Fuels and lubricants	1,500	1,500	2,751
Parts and materials	53,800	61,800	59,302
Total supplies and materials	<u>55,300</u>	<u>63,300</u>	<u>62,053</u>
Total maintenance	<u>\$ 515,800</u>	<u>\$ 636,800</u>	<u>\$ 609,354</u>
Capital improvements	<u>\$ 285,000</u>	<u>\$ 285,000</u>	<u>\$ 70,216</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Assets			
	Balances, January 1, 2014	Additions	Retirements	Balances, December 31, 2014
Buildings	\$ 12,182,399	\$ -	\$ -	\$ 12,182,399
Improvements	961,964	47,025	-	1,008,989
Furniture and fixtures	825,053	-	2,163	822,890
Equipment	961,418	26,817	18,967	969,268
Construction in progress	8,320	-	4,328	3,992
	\$ 14,939,154	\$ 73,842	\$ 25,458	\$ 14,987,538

	Accumulated Depreciation			
	Balances, January 1, 2014	Additions	Retirements	Balances, December 31, 2014
Buildings	\$ 6,484,229	\$ 446,103	\$ -	\$ 6,930,332
Improvements	487,618	66,281	-	553,899
Furniture and fixtures	766,839	15,972	1,804	781,007
Equipment	732,520	25,977	18,967	739,530
	\$ 8,471,206	\$ 554,333	\$ 20,771	\$ 9,004,768

	Net Asset Value
Buildings	\$ 5,252,067
Improvements	455,090
Furniture and fixtures	41,883
Equipment	229,738
Construction in progress	3,992
	\$ 5,982,770

(See independent auditor's report.)