### ENTERPRISE FUNDS

Purpose: Enterprise funds are used to account for activities for which a fee is charged to external users for goods or services.

### COUNTY OF CHAMPAIGN, ILLINOIS NURSING HOME FUND COMPARATIVE STATEMENT OF NET ASSETS NOVEMBER 30, 2012 and 2011

<u>ASSETS</u>	2012	2011
CURRENT ASSETS:		
Cash	\$800,882	\$452,033
Investments	0	0
Receivables, Net of Uncollectible Amounts:	O .	Ü
Patient Accounts	2,790,836	5,946,494
Property Taxes	1,069,500	1,027,438
Intergovernmental	550,690	451
Accrued Interest	0	0
Other	693	128
Due From Other Funds	58	0
Inventories	11,276	20,473
Prepaid Expenses	8,594	12,009
Resident Trust Accounts	7,805	8,880
NONCURRENT ASSETS:	7,000	0,000
Capital Assets:		
Buildings and Improvements	23,693,374	23,658,508
Construction in Progress	0	0
Equipment	1,313,192	1,287,189
Less Accumulated Depreciation	(4,361,371)	(3,626,652)
2000 / toournaliatou 2 oprocliation	(1,001,011)	(0,020,002)
Total Assets	25,885,529	28,786,951
<u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accrued Salaries Payable	146,012	341,424
Accounts Payable	1,428,172	3,157,840
Due To Other Funds	923,467	1,102,195
Funds Held For Others	7,805	8,880
Deferred Revenues	1,069,500	1,027,438
Compensated Absences Payable	339,736	352,195
NONCURRENT LIABILITIES:	000,100	332,133
Net Obligation for Other Post-Employment Benefits	144,187	125,564
Total Liabilities	4,058,879	6,115,536
NET ASSETS		
Invested in Capital Assets	20,645,195	21,319,045
Unrestricted	1,181,455	1,352,370
Total Net Assets	21,826,650	22,671,415

### COUNTY OF CHAMPAIGN, ILLINOIS NURSING HOME FUND

## SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS ACTUAL AND BUDGET (NON-GAAP BASIS) FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

Actual (GAAP Basis)         Actual (Budgetary Basis)         Budget (Final)         Budget (Onginal)         Actual (GAAP Basis)           OPERATING REVENUES:         Charges for Services (Asreellaneous)         \$14,288,393         \$13,944,525         \$14,636,221         \$13,943,072         \$15,128,543           Total Operating Revenues         14,288,033         13,974,165         14,652,943         13,959,794         15,208,361           OPERATING EXPENSES:           Salaries         6,529,092         6,578,243         6,489,730         6,534,849         6,266,546           Fringe Benefits         2,278,271         2,208,555         2,201,933         2,344,514         2,144,848           Commodities         1,353,431         1,429,483         1,441,835         1,399,148         1,186,69           Services         4,673,695         4,671,257         4,683,748         4,018,639         4,643,60           Searvices         292,660         90         90         0         724,874           Depreciation         734,719         0         1         1,297,150         15,100,521           OPERATING INCOME (LOSS)         (1,563,835)         (1,023,178)         (214,703)         (337,356)         107,840           Netroperty Tax         1,025,248		2012			2011	
OPERATING REVENUES:         Basis         Essis         (Final)         (Original)         Basis           Charges for Services         \$14,268,393         \$13,944,525         \$14,636,221         \$13,943,072         \$15,128,543           Miscellaneous         29,640         29,640         16,722         16,722         79,818           Total Operating Revenues         14,298,033         13,974,165         14,652,943         13,959,794         15,208,361           OPERATING EXPENSES:         53laries         6,529,092         6,578,243         6,489,730         6,534,849         6,268,546           Fringe Benefits         2,278,271         2,268,555         2,201,933         2,344,514         2,144,848           Commodities         1,353,431         1,429,483         1,441,835         1,399,148         1,318,649           Services         4,673,695         4,671,257         4,683,748         4,018,639         4,643,604           Capital Outlay         0         49,805         50,400         0         0         0           Bad Deht Expense         292,660         14,987,343         14,867,664         14,297,150         15,100,521           OPERATING INCOME (LOSS)         1,5861,868         14,997,343         14,867,664         14,297,150		Actual	Actual			
OPERATING REVENUES:         \$14,268,393         \$13,944,525         \$14,636,221         \$13,943,072         \$15,128,543           Total Operating Revenues         14,298,033         13,974,165         14,652,943         13,959,794         15,208,361           OPERATING EXPENSES:           Salaries         6,529,092         6,578,243         6,489,730         6,534,849         6,268,546           Finge Benefits         2,278,271         2,268,555         2,201,933         1,394,141         2,144,848           Commodities         1,353,431         1,429,483         1,399,148         1,318,649           Services         4,673,695         4,671,257         4,683,748         4,018,639         4,643,604           Capital Outlay         0         49,805         50,400         0         0         0           Depreciation         734,719         0         0         0         0         0         0           Total Operating Expenses         15,861,868         14,997,343         14,867,646         14,297,150         15,100,551           NON-OPERATING REVENUES (EXPENSES):         1,025,248         1,025,248         1,033,432         1,033,432         1,05,595           Intergovernmental Revenue         0         0         0		(GAAP	(Budgetary	Budget	Budget	(GAAP
Charges for Services Miscellaneous         \$14,268,333   \$13,944,525   \$14,636,221   \$13,943,072   \$79,818   \$10,000   \$16,722   \$16,722   \$79,818   \$10,000   \$16,722   \$16,722   \$79,818   \$10,000   \$16,722   \$16,722   \$79,818   \$10,000   \$16,722   \$16,722   \$16,722   \$79,818   \$10,000   \$10,0		Basis)	Basis)	(Final)	(Original)	Basis)
Miscellaneous         29,640         29,640         16,722         16,722         79,818           Total Operating Revenues         14,298,033         13,974,165         14,652,943         13,959,794         15,208,361           OPERATING EXPENSES:         Salaries         6,529,092         6,578,243         6,489,730         6,534,849         6,268,546           Fringe Benefits         2,278,271         2,268,555         2,201,933         2,344,514         2,144,848           Commodities         1,353,431         1,429,483         1,341,835         1,399,148         1,318,649           Services         4,673,695         4,671,257         4,683,748         4,018,639         4,643,604           Capital Outlay         0         49,805         50,400         0         0         0           Bad Debt Expense         292,6600         0         0         0         0         0         0           Depreciation         734,719         0	OPERATING REVENUES:					
Total Operating Revenues	Charges for Services	\$14,268,393	\$13,944,525	\$14,636,221	\$13,943,072	\$15,128,543
OPERATING EXPENSES:           Salaries         6,529,092         6,578,243         6,489,730         6,534,849         6,268,546           Fringe Benefits         2,278,271         2,268,555         2,201,933         2,344,514         2,144,848           Commodities         1,353,431         1,429,483         1,441,835         1,399,148         1,318,649           Services         4,673,695         4,671,257         4,683,748         4,018,639         4,643,604           Capital Outlay         0         49,805         50,400         0         0         0           Bad Debt Expense         292,660         0         0         0         0         0         724,874           Total Operating Expenses         15,861,868         14,997,343         14,867,646         14,297,150         15,100,521           OPERATING INCOME (LOSS)         (1,563,835)         (1,023,178)         (214,703)         (337,356)         107,840           NON-OPERATING REVENUES (EXPENSES):         Property Tax         1,025,248         1,023,178)         (214,703)         (337,356)         107,840           NON-OPERATING REVENUES (EXPENSES):         1,227         1,033,432         1,033,432         1,033,432         1,005,955           Intergovernmental	Miscellaneous	29,640	29,640	16,722	16,722	79,818
Salaries         6,529,092         6,578,243         6,489,730         6,534,849         6,268,546           Fringe Benefits         2,278,271         2,268,555         2,201,933         2,344,514         2,144,848           Commodities         1,353,431         1,429,483         1,414,835         1,399,148         1,318,649           Services         4,673,695         4,671,257         4,683,748         4,018,639         4,643,604           Capital Outlay         0         49,805         50,400         0         0         0           Bad Debt Expense         292,660         0         0         0         0         0           Depreciation         734,719         0         0         0         0         0           Total Operating Expenses         15,861,868         14,997,343         14,867,646         14,297,150         15,100,521           OPERATING INCOME (LOSS)         (1,563,835)         (1,023,178)         (214,703)         (337,356)         107,840           NON-OPERATING REVENUES (EXPENSES):           Property Tax         1,025,248         1,023,178         (214,703)         (337,356)         107,840           NOH-OPERATING REVENUES (EXPENSES):         1,224         1,224         1,0	Total Operating Revenues	14,298,033	13,974,165	14,652,943	13,959,794	15,208,361
Fringe Benefits         2,278,271         2,268,555         2,201,933         2,344,514         2,144,848           Commodities         1,353,431         1,429,483         1,441,835         1,399,148         1,318,649           Services         4,673,695         4,671,257         4,683,748         4,018,639         4,643,604           Capital Outlay         0         49,805         50,400         0         0         0           Bad Debt Expense         292,660         0         0         0         0         0         0           Depreciation         734,719         0         0         0         0         724,874           Total Operating Expenses         15,861,868         14,997,343         14,867,646         14,297,150         15,100,521           NON-OPERATING REVENUES (EXPENSES):         Property Tax         1,025,248         1,023,178)         (214,703)         (337,356)         107,840           NON-OPERATING REVENUES (EXPENSES):         Property Tax         1,025,248         1,025,248         1,033,432         1,033,432         1,005,595           Intergovernmental Revenue         0         0         0         0         0         52,160           Donations         5,287         5,28	OPERATING EXPENSES:					
Commodities         1,353,431         1,429,483         1,441,835         1,399,148         1,318,649           Services         4,673,695         4,671,257         4,683,748         4,018,639         4,643,604           Capital Outlay         0         49,805         50,400         0         0           Bad Debt Expense         292,660         0         0         0         0           Depreciation         734,719         0         0         0         0           Total Operating Expenses         15,861,868         14,997,343         14,867,646         14,297,150         15,100,521           NON-OPERATING INCOME (LOSS)         (1,563,835)         (1,023,178)         (214,703)         (337,356)         107,840           NON-OPERATING REVENUES (EXPENSES):         Property Tax         1,025,248         1,023,478         1,033,432         1,005,595           Intergovernmental Revenue         0         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         0         0 </td <td>Salaries</td> <td>6,529,092</td> <td>6,578,243</td> <td>6,489,730</td> <td>6,534,849</td> <td>6,268,546</td>	Salaries	6,529,092	6,578,243	6,489,730	6,534,849	6,268,546
Services         4,673,695         4,671,257         4,683,748         4,018,639         4,643,604           Capital Outlay         0         49,805         50,400         0         0         0           Bad Debt Expense         292,660         0         0         0         0         0           Depreciation         734,719         0         0         0         0         724,874           Total Operating Expenses         15,861,868         14,997,343         14,867,646         14,297,150         15,100,521           OPERATING INCOME (LOSS)         (1,563,835)         (1,023,178)         (214,703)         (337,356)         107,840           NON-OPERATING REVENUES (EXPENSES):         Property Tax         1,025,248         1,025,248         1,033,432         1,033,432         1,005,595           Intergovernmental Revenue         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         0         0         0         0         0           Interest Expense	Fringe Benefits	2,278,271	2,268,555	2,201,933	2,344,514	2,144,848
Capital Outlay         0         49,805         50,400         0         0           Bad Debt Expense         292,660         0         0         0         0         0           Depreciation         734,719         0         0         0         0         724,874           Total Operating Expenses         15,861,868         14,997,343         14,867,646         14,297,150         15,100,521           NON-OPERATING INCOME (LOSS)         (1,563,835)         (1,023,178)         (214,703)         (337,356)         107,840           NON-OPERATING REVENUES (EXPENSES):         Property Tax         1,025,248         1,025,248         1,033,432         1,033,432         1,005,595           Intergovernmental Revenue         0         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         0         0         0         0         0           Interest Expense         (5,637)         (5,637)         (5,636)         (16,000)         (6,414)           Net Non-Operating Rev	Commodities	1,353,431	1,429,483	1,441,835	1,399,148	1,318,649
Bad Debt Expense Depreciation         292,660 (734,719)         0         0         0         0         724,874           Total Operating Expenses         15,861,868         14,997,343         14,867,646         14,297,150         15,100,521           OPERATING INCOME (LOSS)         (1,563,835)         (1,023,178)         (214,703)         (337,356)         107,840           NON-OPERATING REVENUES (EXPENSES):         Property Tax         1,025,248         1,025,248         1,033,432         1,033,432         1,005,595           Intergovernmental Revenue         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         0         0         0         0         0           Interest Expense         (5,637)         (5,637)         (5,656)         (16,000)         (6,414)           Net Non-Operating Revenues (Expenses)         1,026,172         1,026,172         1,032,276         1,021,932         1,065,347           INCOME (LOSS) BEFORE TRANSFERS         (537,663)         2,994         817,573         684,576	Services	4,673,695	4,671,257	4,683,748	4,018,639	4,643,604
Depreciation         734,719         0         0         0         724,874           Total Operating Expenses         15,861,868         14,997,343         14,867,646         14,297,150         15,100,521           OPERATING INCOME (LOSS)         (1,563,835)         (1,023,178)         (214,703)         (337,356)         107,840           NON-OPERATING REVENUES (EXPENSES):         Property Tax         1,025,248         1,025,248         1,033,432         1,033,432         1,005,595           Intergovernmental Revenue         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         0         0         0         0         0           Interest Expense         (5,637)         (5,637)         (5,656)         (16,000)         (6,414)           Net Non-Operating Revenues (Expenses)         1,026,172         1,026,172         1,032,276         1,021,932         1,065,347           Transfers In Transfers In Transfers Out         0         0         0         0         0         0         0	Capital Outlay	0	49,805	50,400	0	0
Total Operating Expenses         15,861,868         14,997,343         14,867,646         14,297,150         15,100,521           OPERATING INCOME (LOSS)         (1,563,835)         (1,023,178)         (214,703)         (337,356)         107,840           NON-OPERATING REVENUES (EXPENSES):         Property Tax         1,025,248         1,025,248         1,033,432         1,033,432         1,005,595           Intergovernmental Revenue         0         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         (5,637)         (5,637)         (5,656)         (16,000)         (6,414)           Net Non-Operating Revenues (Expenses)         1,026,172         1,026,172         1,032,276         1,021,932         1,065,347           INCOME (LOSS) BEFORE TRANSFERS         (537,663)         2,994         817,573         684,576         1,173,187           Transfers In Transfers Out         0         0         0         0         0         0           CHANGE IN NET ASSETS         (844,765)         (308,068)         506,5	Bad Debt Expense	292,660	0	0	0	0
OPERATING INCOME (LOSS)         (1,563,835)         (1,023,178)         (214,703)         (337,356)         107,840           NON-OPERATING REVENUES (EXPENSES):         1,025,248         1,025,248         1,033,432         1,033,432         1,005,595           Intergovernmental Revenue         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         0         0         0         0         0         0           Interest Expense         (5,637)         (5,637)         (5,656)         (16,000)         (6,414)           Net Non-Operating Revenues (Expenses)         1,026,172         1,026,172         1,032,276         1,021,932         1,065,347           INCOME (LOSS) BEFORE TRANSFERS         (537,663)         2,994         817,573         684,576         1,173,187           Transfers In Transfers Out         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	Depreciation	734,719	0	0	0	724,874
NON-OPERATING REVENUES (EXPENSES):           Property Tax         1,025,248         1,025,248         1,033,432         1,033,432         1,005,595           Intergovernmental Revenue         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         0         0         0         0         0           Interest Expense         (5,637)         (5,637)         (5,656)         (16,000)         (6,414)           Net Non-Operating Revenues (Expenses)         1,026,172         1,026,172         1,032,276         1,021,932         1,065,347           INCOME (LOSS) BEFORE TRANSFERS         (537,663)         2,994         817,573         684,576         1,173,187           Transfers In         0         0         0         0         0           Transfers Out         (307,102)         (311,062)         (311,063)         (209,361)         (308,909)           CHANGE IN NET ASSETS         (844,765)         (308,068)         506,510         475,215         864,278           <	Total Operating Expenses	15,861,868	14,997,343	14,867,646	14,297,150	15,100,521
NON-OPERATING REVENUES (EXPENSES):           Property Tax         1,025,248         1,025,248         1,033,432         1,033,432         1,005,595           Intergovernmental Revenue         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         0         0         0         0         0           Interest Expense         (5,637)         (5,637)         (5,656)         (16,000)         (6,414)           Net Non-Operating Revenues (Expenses)         1,026,172         1,026,172         1,032,276         1,021,932         1,065,347           INCOME (LOSS) BEFORE TRANSFERS         (537,663)         2,994         817,573         684,576         1,173,187           Transfers In         0         0         0         0         0           Transfers Out         (307,102)         (311,062)         (311,063)         (209,361)         (308,909)           CHANGE IN NET ASSETS         (844,765)         (308,068)         506,510         475,215         864,278           <	OPERATING INCOME (LOSS)	(1,563,835)	(1,023,178)	(214,703)	(337,356)	107,840
Property Tax         1,025,248         1,025,248         1,033,432         1,033,432         1,033,432         1,035,595           Intergovernmental Revenue         0         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         0         0         0         0         0         0           Interest Expense         (5,637)         (5,637)         (5,656)         (16,000)         (6,414)           Net Non-Operating Revenues (Expenses)         1,026,172         1,026,172         1,032,276         1,021,932         1,065,347           INCOME (LOSS) BEFORE TRANSFERS         (537,663)         2,994         817,573         684,576         1,173,187           Transfers In Transfers Out         0         0         0         0         0         0         0           CHANGE IN NET ASSETS         (844,765)         (308,068)         506,510         475,215         864,278           NET ASSETSBeginning of Year         22,671,415         252,690         252,690         252,690 <t< td=""><td>,</td><td></td><td>( , , , ,</td><td>, , ,</td><td>, , ,</td><td><del></del></td></t<>	,		( , , , ,	, , ,	, , ,	<del></del>
Intergovernmental Revenue         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         0         0         0         0         0         0           Interest Expense         (5,637)         (5,637)         (5,656)         (16,000)         (6,414)           Net Non-Operating Revenues (Expenses)         1,026,172         1,026,172         1,032,276         1,021,932         1,065,347           INCOME (LOSS) BEFORE TRANSFERS         (537,663)         2,994         817,573         684,576         1,173,187           Transfers In Transfers Out         0         0         0         0         0         0         0           CHANGE IN NET ASSETS         (844,765)         (308,068)         506,510         475,215         864,278           NET ASSETSBeginning of Year         22,671,415         252,690         252,690         252,690         252,690         21,807,137	NON-OPERATING REVENUES (EXPENSES):					
Intergovernmental Revenue         0         0         0         0         52,160           Investment Earnings         1,274         1,274         500         500         533           Donations         5,287         5,287         4,000         4,000         13,473           Gain (Loss) on Disposal of Capital Assets         0         0         0         0         0         0           Interest Expense         (5,637)         (5,637)         (5,656)         (16,000)         (6,414)           Net Non-Operating Revenues (Expenses)         1,026,172         1,026,172         1,032,276         1,021,932         1,065,347           INCOME (LOSS) BEFORE TRANSFERS         (537,663)         2,994         817,573         684,576         1,173,187           Transfers In Transfers Out         0         0         0         0         0         0         0           CHANGE IN NET ASSETS         (844,765)         (308,068)         506,510         475,215         864,278           NET ASSETSBeginning of Year         22,671,415         252,690         252,690         252,690         252,690         21,807,137	Property Tax	1,025,248	1,025,248	1,033,432	1,033,432	1,005,595
Investment Earnings	Intergovernmental Revenue	0	0	0	0	52,160
Gain (Loss) on Disposal of Capital Assets         0	Investment Earnings	1,274	1,274	500	500	533
Interest Expense         (5,637)         (5,637)         (5,656)         (16,000)         (6,414)           Net Non-Operating Revenues (Expenses)         1,026,172         1,026,172         1,032,276         1,021,932         1,065,347           INCOME (LOSS) BEFORE TRANSFERS         (537,663)         2,994         817,573         684,576         1,173,187           Transfers In Transfers Out         0	Donations	5,287	5,287	4,000	4,000	13,473
Net Non-Operating Revenues (Expenses)         1,026,172         1,026,172         1,032,276         1,021,932         1,065,347           INCOME (LOSS) BEFORE TRANSFERS         (537,663)         2,994         817,573         684,576         1,173,187           Transfers In Transfers Out         0 <td< td=""><td>Gain (Loss) on Disposal of Capital Assets</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></td<>	Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0
INCOME (LOSS) BEFORE TRANSFERS (537,663) 2,994 817,573 684,576 1,173,187  Transfers In 0 0 0 0 0 0 0  Transfers Out (307,102) (311,062) (311,063) (209,361) (308,909)  CHANGE IN NET ASSETS (844,765) (308,068) 506,510 475,215 864,278  NET ASSETSBeginning of Year 22,671,415 252,690 252,690 252,690 21,807,137	Interest Expense	(5,637)	(5,637)	(5,656)	(16,000)	(6,414)
Transfers In Transfers Out         0 </td <td>Net Non-Operating Revenues (Expenses)</td> <td>1,026,172</td> <td>1,026,172</td> <td>1,032,276</td> <td>1,021,932</td> <td>1,065,347</td>	Net Non-Operating Revenues (Expenses)	1,026,172	1,026,172	1,032,276	1,021,932	1,065,347
Transfers In Transfers Out         0 </td <td>INCOME (LOSS) BEFORE TRANSFERS</td> <td>(537 663)</td> <td>2 994</td> <td>817 573</td> <td>684 576</td> <td>1 173 187</td>	INCOME (LOSS) BEFORE TRANSFERS	(537 663)	2 994	817 573	684 576	1 173 187
Transfers Out         (307,102)         (311,062)         (311,063)         (209,361)         (308,909)           CHANGE IN NET ASSETS         (844,765)         (308,068)         506,510         475,215         864,278           NET ASSETSBeginning of Year         22,671,415         252,690         252,690         252,690         21,807,137	income (2000) bet one mound end	(007,000)	2,001	017,070	001,010	1,170,107
CHANGE IN NET ASSETS         (844,765)         (308,068)         506,510         475,215         864,278           NET ASSETSBeginning of Year         22,671,415         252,690         252,690         252,690         21,807,137	Transfers In	0	0	0	0	0
NET ASSETSBeginning of Year <u>22,671,415</u> <u>252,690</u> <u>252,690</u> <u>252,690</u> <u>21,807,137</u>	Transfers Out	(307,102)	(311,062)	(311,063)	(209,361)	(308,909)
	CHANGE IN NET ASSETS	(844,765)	(308,068)	506,510	475,215	864,278
NET ASSETSEnd of Year 21,826,650 (55,378) 759,200 727,905 22,671,415	NET ASSETSBeginning of Year	22,671,415	252,690	252,690	252,690	21,807,137
	NET ASSETSEnd of Year	21,826,650	(55,378)	759,200	727,905	22,671,415

Revenues/Transfers In Conversion to GAAP Basis

Expenses/Transfers Out Conversion to GAAP Basis

Beginning Net Assets Conversion to GAAP Basis

GAAP Basis Net Assets

21,826,650

# COUNTY OF CHAMPAIGN, ILLINOIS NURSING HOME FUND COMPARATIVE STATEMENT OF CASH FLOWS FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2012 and 2011

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:  Cash Receipts from Customers	\$16,609,718	\$11,600,438
Cash Payments to Employees for Services	(6,736,963)	(6,265,735)
Cash Payments to Suppliers and Other Funds For Goods and Services	(10,182,408)	(6,525,689)
Net Cash Provided (Used) By Operating Activities	(309,653)	(1,190,986)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes Received	1,025,699	1,005,144
Operating Grants Received	0	0
Gifts And Donations Received	5,137	4,009
Cash Received from Tax Anticipation Borrowing	878,417	856,415
Tax Anticipation Borrowing Repaid	(878,417)	(856,415)
Interest Paid on Tax Anticipation Borrowing	(5,637)	(6,414)
Transfers/Loans Received From Other Funds	0	(222.222)
Transfers/Loans Paid To Other Funds	(307,102)	(308,909)
Net Cash Provided (Used) By Non-Capital Financing Activities	718,097	693,830
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Cash Received from Sale of Capital Assets	0	0
Payments for Acquisition and Construction of Capital Assets	(60,869)	(60,263)
Net Cash Provided (Used) By Capital and Related Financing Activities	(60,869)	(60,263)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	1,274	533
Net Cash Provided (Used) By Investment Activities	1,274	533
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	348,849	(556,886)
Cash and Cash Equivalents at Beginning of Year	452,033	1,008,919
Cash and Cash Equivalents at End of Year	800,882	452,033
RECONCILIATION OF OPERATING INCOME (LOSS) TO		
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	, <u>.</u>	
Operating Income (Loss)	(\$1,563,835)	\$107,840
Adjust For Non-Cash Revenue/Expense:	704740	704074
Depreciation Expense	734,719	724,874
Bad Debt Expense	292,660	0 702
Increase (Decrease) in Net Obligation for OPEB Adjust For Non-Revenue/Expense Cash Flows:	18,623	20,783
Decrease (Increase) in Receivables	2,862,998	(3,607,972)
Decrease (Increase) in Intergovernmental Receivables	(550,690)	0
Decrease (Increase) in Due From Other Funds	(623)	49
Decrease (Increase) in Inventories	9,347	2,825
Decrease (Increase) in Prepaid Expenses	3,415	(4,732)
Increase (Decrease) in Payables	(1,937,539)	1,220,702
Increase (Decrease) in Due To Other Funds	(178,728)	344,645
Net Cash Provided (Used) By Operating Activities	(309,653)	(1,190,986)

#### Non-cash Investing, Capital and Financing Activities:

In fiscal year 2012, the Nursing Home received donated supplies valued at \$150. In fiscal year 2011, the Nursing Home received donated aassets and supplies valued at \$9,464, and received a vehicle valued at \$52,160 through a federal/state grant.

