



# FREDERICK COUNTY GOVERNMENT

## DIVISION OF FINANCE

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TO: Board of County Commissioners  
Lori Depies, County Manager  
Erin White, Acting Director of Finance  
Susan Blum, Financial Services Manager  
Regina Howell, Budget Officer

FROM: Kathi Tritsch, Accounting Team Leader

SUBJECT: Citizens Care and Rehabilitation Center – August 2013 Financial Statements

DATE: October 8, 2013

Attached are the August financial statements for Citizens Care and Rehabilitation Center. The budget benchmark for the YTD activity is 16.67%. Reporting is based on the fiscal year July 1, 2013, through June 30, 2014 (excluding encumbrances). Below are some items of interest in the financial information:

- Statement of Net Assets:
  - Accrued liabilities include accruals for five months of Medical Assessment fees, one month for contracted services, therapy, pharmacy and utility charges. Also included are the FY12 & FY13 Medicaid Cost Report projected settlements.
  - Accounts Receivable at 8/31/2013 is \$5,002,801 which is an increase of \$40,575 over June's balance of \$4,962,226.
  - Net assets as of August 31st total \$756,387 which represents a decrease of \$112,060 from 6/30/2013.
  - The Due to General fund balance is \$2,249,951 which represents a decrease of \$104,192 from June. This category is a direct result of the large A/R balance shown above.
- Schedule of Revenues & Expenses:
  - Operating revenues are below the budget benchmark at 15.77%.
  - Operating expenses are below the budget benchmark at 16.33%.
  - The year to date decrease in net assets equals \$112,060 after the general fund contribution of \$115,237.
- Schedule of Revenues:
  - Room and board revenue has increased \$41,565 when compared to July.
  - Ancillary revenue has increased \$124,814 when compared to the same period.
  - Patient days have increased by 117 from last month with the largest increases in Medicare.
- Schedule of Expenses by Department:
  - The administration, dietary and non-medical departments are above the budget benchmark of 16.67%. All other departments are running below the benchmark.
  - Overall salary and fringe are below the benchmark at 15.94% with nursing at 15.73%.

If you have any questions related to the information presented, please contact me at ext.11187.

**FREDERICK COUNTY, MARYLAND**  
**STATEMENT OF NET ASSETS**  
**CITIZENS CARE AND REHABILITATION CENTER**  
**August 31, 2013**

**Assets**

Current Assets

Cash and Cash Equivalents	
Cash on Hand	\$ 725
Petty Cash	500
RFMS Resident Funds Trust A/C	64,904
RFMS Care Cost Account	25,275
RFMS Petty Cash Account	2,745
Home Fund - Vending	1,456
Prepaid Items	31,183
Total Cash and Cash Equivalents	\$ 126,788

Accounts Receivable	
Medicare A	1,918,182
Medicare B	387,635
Managed Care	266,121
Medicaid	3,085,684
Private Pay	1,611,376
Company Insurance	283,789
Hospice	48,843
Generic	(1,342,172)
Medicare Bad Debt	(10,602)
Less: Allowance for Uncollectible accounts	<u>(1,246,055)</u>
Net Accounts Receivable	5,002,801
Total Current Assets	<u>5,129,589</u>

Noncurrent Assets

Property, Plant, and Equipment	
Equipment	324,247
Less: Accumulated Depreciation	<u>(304,161)</u>
Net Property, Plant, and Equipment	20,086
Total Noncurrent Assets	<u>20,086</u>

**Total Assets** 5,149,675

**Liabilities**

Current Liabilities

Accounts Payable	217,828
Deferred Revenue	556
Accrued Liabilities	1,201,781
Accrued Payroll	<u>232,837</u>
Total Current Liabilities	<u>1,653,001</u>

Other Liabilities

RFMS Fund Balance	92,924
Home Fund - Vending	1,456
Compensated Absences	408,236
Customer Overpayments	<u>(12,281)</u>
Total Other Liabilities	<u>490,335</u>

Due to Related Parties

Due to General Fund	<u>2,249,951</u>
Total Due to Related Parties	<u>2,249,951</u>

**Total Liabilities** 4,393,288

**Net Assets**

Net Assets, July 1	868,447
Change in Net Assets	(112,060)

**Total Net Assets - August 31, 2013** \$ 756,387

**Total Liabilities and Net Assets** 5,149,675

**FREDERICK COUNTY, MARYLAND**  
**CITIZENS CARE AND REHABILITATION CENTER**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**FOR THE PERIOD FROM JULY 1, 2013 TO AUGUST 31, 2013**  
**WITH COMPARATIVE FIGURES FOR THE PERIOD ENDED AUGUST 31, 2012**

	Fiscal Year 2014					FY 2013	
	Prior Month July	Monthly Activity August	% mo Actual to Amended Annual Budget	Amended Annual Budget	YTD Actual August	% YTD Actual to Amended Annual Budget	YTD Actual thru August 2012
<b>Operating revenues</b>							
Charges for health care services	1,429,988	1,596,367	8.29%	19,263,403	3,026,356	15.71%	2,352,899
Total net charges for services	<u>1,429,988</u>	<u>1,596,367</u>	8.29%	<u>19,263,403</u>	<u>3,026,356</u>	15.71%	<u>2,352,899</u>
Other revenues	52,455	50,168	8.61%	582,561	102,623	17.62%	104,821
Total operating revenues	<u>1,482,443</u>	<u>1,646,536</u>	8.30%	<u>19,845,964</u>	<u>3,128,979</u>	15.77%	<u>2,457,720</u>
<b>Operating expenses</b>							
Personnel services	941,897	956,357	8.03%	11,912,287	1,898,255	15.94%	1,832,666
Contractual services	429,894	434,787	9.16%	4,744,884	864,681	18.22%	563,144
Supplies	106,344	91,187	6.82%	1,336,450	197,531	14.78%	158,344
Indirect cost allocation	57,692	57,692	8.33%	692,303	115,384	16.67%	89,902
Utilities	26,067	25,231	4.22%	597,500	51,297	8.59%	52,588
Property/liability insurance	8,094	8,094	4.36%	185,500	16,189	8.73%	31,030
Non-capital equipment	5,235	3,344	20.90%	16,000	8,579	53.62%	11,264
Repairs and maintenance	55,417	55,417	8.22%	674,000	110,833	16.44%	111,746
Depreciation expense	-	-	0.00%	4,224	-	0.00%	1,326
Miscellaneous expenses	(28,822)	122,751	31.44%	390,463	93,929	24.06%	55,361
Total operating expenses	<u>1,601,818</u>	<u>1,754,860</u>	8.54%	<u>20,553,611</u>	<u>3,356,678</u>	16.33%	<u>2,907,370</u>
Operating income (loss)	<u>(119,374)</u>	<u>(108,325)</u>	15.31%	<u>(707,647)</u>	<u>(227,699)</u>	32.18%	<u>(449,650)</u>
<b>Nonoperating revenues (expenses)</b>							
Donations	132	270	2.25%	12,000	402	3.35%	-
Total nonoperation revenues (expenses)	<u>132</u>	<u>270</u>	2.25%	<u>12,000</u>	<u>402</u>	3.35%	<u>-</u>
Income (loss) before operating transfers	<u>(119,242)</u>	<u>(108,055)</u>	15.53%	<u>(695,647)</u>	<u>(227,297)</u>	32.67%	<u>(449,650)</u>
Operating transfers from							
Transfer From General Fund	57,619	57,619	8.33%	691,423	115,237	16.67%	279,778
Net Increase/(Decrease) in Net Assets	<u>\$ (61,624)</u>	<u>\$ (50,436)</u>		<u>\$ (4,224)</u>	<u>\$ (112,060)</u>		<u>\$ (169,872)</u>

**CITIZENS CARE AND REHABILITATION CENTER  
FREDERICK COUNTY, MARYLAND  
SCHEDULE OF REVENUES  
FOR THE MONTH OF AUGUST, 2013**

	<u>PRIOR MONTH July</u>	<u>MONTHLY ACTIVITY August</u>	<u>AMENDED ANNUAL BUDGET</u>	<u>YTD ACTUAL August</u>	<u>REMAINING BUDGET BALANCE</u>	<u>% ACTUAL TO ANNUAL BUDGET</u>
<b>Patient Service Revenues</b>						
Room & Board						
Private Insurance	\$ 26,155	\$ 9,625	\$ 124,668	\$ 35,780	\$ 88,888	28.70%
Hospice	-	-	142,105	-	142,105	-
Hospital/Therapeutic Leave	-	-	53,538	-	53,538	-
Medicare A	413,580	450,759	4,586,225	864,339	3,721,886	18.85%
Managed Care	34,125	27,251	-	61,376	(61,376)	0.00%
Medicaid	560,512	629,722	9,326,604	1,190,235	8,136,369	12.76%
Private Pay	288,890	247,470	3,940,074	536,360	3,403,714	13.61%
Total Room & Board and Contractual Adjustments	<u>1,323,262</u>	<u>1,364,827</u>	<u>18,173,214</u>	<u>2,688,089</u>	<u>15,485,125</u>	14.79%
Ancillary Services						
Medical/Special	52,911	176,986	866,465	229,897	636,568	26.53%
Pharmacy	51,871	54,374	372,868	106,245	266,623	28.49%
Physical Therapy	89,068	85,049	572,193	174,118	398,075	30.43%
Occupational Therapy	82,261	76,195	430,760	158,455	272,305	36.79%
Speech Therapy	35,090	41,529	151,839	76,619	75,220	50.46%
Lab/X-Rays	7,073	5,646	34,914	12,719	22,195	36.43%
Contract Adjustments	(211,548)	(208,239)	(1,362,490)	(419,787)	(942,703)	30.81%
Total Ancillary Services	<u>106,726</u>	<u>231,540</u>	<u>1,066,549</u>	<u>338,266</u>	<u>728,283</u>	31.72%
<b>Total Patient Service Revenue</b>	<u>1,429,988</u>	<u>1,596,367</u>	<u>19,239,763</u>	<u>3,026,356</u>	<u>16,213,407</u>	15.73%
<b>Other Revenues</b>						
Employee Meals	990	-	14,271	990	13,281	6.94%
Guest Meals	524	-	3,090	524	2,566	16.96%
Meals-On-Wheels	3,128	3,624	27,700	6,752	20,948	24.38%
Montevue Meals	39,022	38,713	425,000	77,734	347,266	18.29%
Montevue Laundry Services	7,062	7,607	95,000	14,669	80,332	15.44%
Other	1,729	225	33,640	1,955	31,685	5.81%
<b>Total Other Revenues</b>	<u>52,455</u>	<u>50,168</u>	<u>606,201</u>	<u>102,623</u>	<u>503,578</u>	16.93%
<b>Total Operating Revenues</b>	<u>\$ 1,482,443</u>	<u>\$ 1,646,536</u>	<u>\$ 19,845,964</u>	<u>\$ 3,128,979</u>	<u>\$ 16,716,985</u>	15.77%

	<u>July</u>	<u>August</u>	<u>Change</u>
<b>Patient Days</b>			
Private Insurance	81	38	(43)
Hospice	-	-	-
Medicare A	763	886	123
Managed Care	105	86	(19)
Medicaid	2,831	2,892	61
Private Pay	1,072	1,067	(5)
<b>Total</b>	<u>4,852</u>	<u>4,969</u>	<u>117</u>

**CITIZENS CARE AND REHABILITATION CENTER  
FREDERICK COUNTY, MARYLAND  
SCHEDULE OF EXPENSES BY DEPARTMENT  
FOR THE MONTH OF AUGUST 2013**

	Prior Month July	Monthly Activity August	AMENDED ANNUAL BUDGET	YTD ACTUAL August	REMAINING BUDGET BALANCE	% ACTUAL TO ANNUAL BUDGET
<b>Administration</b>						
Salary and Fringes	\$ 34,902	\$ 33,448	\$ 384,792	\$ 68,350	\$ 316,442	17.76%
Contractual Services	65,692	62,363	490,500	128,056	362,444	26.11%
Cable TV	501	501	7,000	1,002	5,998	14.31%
Security Services	55,417	55,417	665,000	110,833	554,167	16.67%
Fleet Charges	1,250	1,028	22,013	2,279	19,734	10.35%
Operating	72,925	72,117	1,015,027	145,042	869,985	14.29%
Bad Debt	(32,661)	121,035	234,000	88,374	145,626	37.77%
	<u>198,026</u>	<u>345,910</u>	<u>2,818,332</u>	<u>543,936</u>	<u>2,274,396</u>	<u>19.30%</u>
<b>Dietary</b>						
Contractual Services	141,995	150,202	1,688,500	292,197	1,396,303	17.31%
Food/Supplies/Supplements	798	569	36,500	1,366	35,134	3.74%
Non Capital Equipment	-	-	3,000	-	3,000	0.00%
	<u>142,793</u>	<u>150,770</u>	<u>1,728,000</u>	<u>293,563</u>	<u>1,434,437</u>	<u>16.99%</u>
<b>Laundry</b>						
Salary and Fringes	17,302	17,356	250,203	34,658	215,545	13.85%
Supplies	3,463	1,726	24,000	5,189	18,811	21.62%
	<u>20,765</u>	<u>19,082</u>	<u>274,203</u>	<u>39,848</u>	<u>234,355</u>	<u>14.53%</u>
<b>Housekeeping</b>						
Salary and Fringes	51,977	52,348	702,834	104,325	598,509	14.84%
Supplies	5,192	5,767	46,500	10,959	35,541	23.57%
	<u>57,169</u>	<u>58,115</u>	<u>749,334</u>	<u>115,284</u>	<u>634,050</u>	<u>15.38%</u>
<b>Nursing</b>						
Salary and Fringes	708,990	723,855	9,108,221	1,432,846	7,675,375	15.73%
Medical Services	11,750	12,678	124,500	24,428	100,072	19.62%
Contracted Services	2,513	3,219	47,500	5,732	41,769	12.07%
Supplies	9,340	5,179	84,250	14,520	69,730	17.23%
Medical/Pharmacy	79,529	66,367	639,000	145,896	493,104	22.83%
Operating	601	-	8,500	601	7,899	7.07%
Non Capital Equipment	3,992	1,959	5,000	5,951	(951)	119.03%
	<u>816,716</u>	<u>813,258</u>	<u>10,016,971</u>	<u>1,629,973</u>	<u>8,386,998</u>	<u>16.27%</u>
<b>Therapies</b>						
Salary and Fringes	-	-	-	-	-	0.00%
Services	120,434	123,737	1,130,400	244,171	886,229	21.60%
Supplies	645	450	3,500	1,095	2,405	31.28%
	<u>121,079</u>	<u>124,187</u>	<u>1,133,900</u>	<u>245,266</u>	<u>888,634</u>	<u>21.63%</u>
<b>Social Services</b>						
Salary and Fringes	16,133	15,717	191,488	31,850	159,638	16.63%
Operating	-	-	750	-	-	-
	<u>16,133</u>	<u>15,717</u>	<u>192,238</u>	<u>31,850</u>	<u>160,388</u>	<u>16.57%</u>
<b>Non-Medical</b>						
Salary and Fringes	25,583	24,119	240,274	49,702	190,572	20.69%
Other	549	2,578	14,500	3,127	11,373	21.57%
	<u>26,132</u>	<u>26,697</u>	<u>254,774</u>	<u>52,829</u>	<u>201,945</u>	<u>20.74%</u>
<b>Maintenance</b>						
Salary and Fringes	21,840	21,221	249,355	43,061	206,294	17.27%
Contracted Services	145	2,062	41,700	2,207	39,493	5.29%
Plant/Operating Maintenance	28,377	26,397	587,700	54,774	532,926	9.32%
	<u>50,362</u>	<u>49,680</u>	<u>878,755</u>	<u>100,042</u>	<u>778,713</u>	<u>11.38%</u>
<b>Ventilator Unit</b>						
Salary and Fringes	65,169	68,293	785,120	133,462	651,658	17.00%
Contracted Services	82,774	76,272	1,218,284	159,046	1,059,238	13.05%
Medical/Pharmacy	4,699	6,879	503,700	11,578	492,122	2.30%
	<u>152,642</u>	<u>151,444</u>	<u>2,507,104</u>	<u>304,086</u>	<u>2,203,018</u>	<u>12.13%</u>
<b>Total Operating Expenses</b>	<u>\$ 1,601,818</u>	<u>\$ 1,754,860</u>	<u>\$ 20,553,611</u>	<u>\$ 3,356,678</u>	<u>\$ 17,196,933</u>	<u>16.33%</u>

**CITIZENS CARE AND REHABILITATION CENTER  
FREDERICK COUNTY, MARYLAND  
EMPLOYEE COSTS AND STATISTICS**

	<u>AMENDED ANNUAL BUDGET</u>	<u>YTD ACTUAL</u>	<u>REMAINING BUDGET BALANCE</u>	<u>% ACTUAL TO ANNUAL BUDGET</u>
<b>Salary and Fringes</b>				
Administration	\$ 384,792	\$ 68,350	\$ 316,442	17.76%
Laundry	250,203	34,658	215,545	13.85%
Housekeeping	702,834	104,325	598,509	14.84%
Nursing	9,108,221	1,432,846	7,675,375	15.73%
Social Worker	191,488	31,850	159,638	16.63%
Non Medical	240,274	49,702	190,572	20.69%
Maintenance	249,355	43,061	206,294	17.27%
Ventilator Unit	785,120	133,462	651,658	17.00%
<b>Total Salary and Fringes</b>	<u>\$ 11,912,287</u>	<u>\$ 1,898,255</u>	<u>\$ 10,014,032</u>	15.94%

<b>Full Time Equivalent (FTE) Positions</b>	<b>Current Month</b>
Administration	4.00
Laundry	5.00
Housekeeping	19.00
Nursing	92.53
Social Worker	3.00
Non Medical	6.00
Maintenance	5.00
Ventilator Unit	5.60
<b>Total FTE Positions</b>	<u>140.13</u>

<b>Overtime Hours</b>	<b>FYTD</b>	<b>Current Month</b>	<b>Prior Month</b>
Administration	42.74	39.82	2.92
Laundry	120.36	57.88	62.48
Housekeeping	320.47	124.31	196.17
Nursing	3,948.07	2,046.34	1,901.73
Non-Medical	18.50	4.81	13.69
Maintenance	22.59	14.44	8.15
Ventilator Unit	55.62	41.18	14.44
<b>Total Overtime Hours</b>	<u>4,528.35</u>	<u>2,328.78</u>	<u>2,199.58</u>