

# RIVER BLUFF BOARD OF DIRECTORS AGENDA

**Called by:** Jim Knutson, Chairman

**DATE:** Tuesday, July 18, 2023

**TIME:** 3:00 PM

**Members:** Trent Brass, John Butitta,  
Jay Ferraro, Teresa Gobeli, Bernice  
Marinelli, Bob Nieman, Frank  
Perrecone

**LOCATION:** **Finch Room**  
**River Bluff Nursing Home**  
4401 North Main Street  
Rockford, IL 61103

## **AGENDA:**

- A. Call to Order
- B. Roll Call
- C. Approval of June 20, 2023 minutes
- D. Public Comment – This is the time we invite the public to address the River Bluff Nursing Home Board of Directors with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the chair, please stand and state your name. Thank you.
- E. Closed Session to Discuss Personnel and Pending Litigation
- F. States Attorney Office – Brief History of Litigation involving River Bluff
- G. River Bluff Health and Rehabilitation Marketing Strategies Presentation – Danielle Grindle, Winnebago County Communications Director
- H. Discussion Item – Financial Report (Steve Schultz and Mary Ann Wigton)
  - 1. May 2023 Financials (see attachment)
  - 2. HMO Status
  - 3. 2023 – 2024 Budget (see attachment)
- I. Policy for Professional Liability Insurance for River Bluff Nursing Home
- J. Discussion Item – By-Laws
- K. Establish Time, Date and Location of Next Meeting

L. Other Matters

M. Adjournment

**Winnebago County Board**  
**River Bluff Board of Directors Meeting**  
River Bluff Nursing Home  
4401 North Main Street, Finch Room  
Rockford, IL 61103

Tuesday, June 20, 2023  
3:00 PM

**Present:**

Jim Knutson, **Chairperson**  
Frank Perrecone, **Vice Chairperson**  
Trent Brass  
John Butitta  
Jay Ferraro  
Teresa Gobeli  
Bernice Marinelli  
Bob Nieman

**Others Present:**

Patrick Thompson, County Administrator  
Steve Schultz, Chief Financial Officer  
Ann Johns, Purchasing Director  
Danielle Grindle, Communications Director  
Pat McDiarmid, Administrator, River Bluff Nursing Home  
Laura Shaffer, Asst. Administrator, River Bluff Nursing Home  
Mary Ann Wigton, Office Manager, River Bluff Nursing Home

**AGENDA:**

- A. Call to Order
- B. Roll Call
- C. Approval of May 16, 2023 Minutes
- D. Public Comment– This is the time we invite the public to address the Finance Committee with issues and concerns. We ask you to limit your comments to three minutes. Personal attacks or inappropriate language of any sort will not be tolerated. We will allow a maximum of five speakers on a first come basis with sign up at the meeting. Speakers may not address zoning matters which are pending before the ZBA, the Zoning Committee or the County Board. Personnel matters or pending or threatened litigation may not be addressed in open session. An individual may speak a maximum of three times per calendar year on the same topic. This prohibition shall include the repetition of the same topic in a statement on what is purported to be a different topic. After acknowledgement by the Chairman, please stand and state your name. Thank you.
- E. Discussion Item – Administrator’s Report (Pat McDiarmid)
  1. Census
  2. Status of Association Memberships
  3. Summary of 5-Star Rating
  4. Admission Policy
- F. Discussion Item – Financial Report (Steve Schultz and Mary Ann Wigton)
  1. April 2023 Financials (see attachment)
  2. HMO Status
  3. Budget (see attachment)
- G. New Laundry and Linen Services at River Bluff Nursing Home (Informational only, no action required)
- H. Therapy Services Agreement at River Bluff Nursing Home (Informational only, no action required)
- I. Staff Report on SB1779 – 103<sup>rd</sup> Illinois General Assembly
- J. Establish Time, Date and Location of Next Meeting
- K. Other Matters
- L. Adjournment

### **Call to Order**

Chairperson Knutson called the meeting of the River Bluff Board of Directors to order at 2:59 PM.

### **Roll Call**

Chairperson Jim Knutson yes, John Butitta yes, Trent Brass yes, Jay Ferraro yes, Teresa Gobeli yes, Bernice Marinelli yes, Bob Nieman yes, Vice Chairperson Frank Perrecone yes.

Chairperson Knutson reported the resignation of Mr. Schultz from the River Bluff Board of Directors and acknowledged Mr. Schultz as the new Winnebago County Chief Financial Officer.

### **Approval of May 16, 2023 Minutes**

Motion: Mr. Butitta. Second: Mr. Nieman.

- Discussion followed. A request was made to provide an Organizational Chart.

Motion passed by unanimous voice vote.

### **Public Comment**

Chairperson Knutson omitted reading the Public Comment Section of the Agenda due to no one present to speak.

### **Discussion Item – Administrator’s Report (Pat McDiarmid)**

River Bluff Administrator, Ms. McDiarmid presented the Administrator’s report.

1. Census – Census is at 150, 49.34% filled, 7 Med-A, 25 Hospice, 23 Private.
2. Status of Association Memberships – Payment was sent last week for IHCA membership. A consultant was chosen and the contract is the State’s Attorney.
3. Summary of 5-Star Rating – Ms. McDiarmid gave a presentation on the 5-Star Quality Rating Program. Discussion followed.
4. Admission Policy – The Board reviewed the current Admission Policy. Discussion followed on strengthening financial guarantees for payment from insurance companies and increasing the number of healthcare provider contracts.

### **Discussion Item – Financial Report (Steve Schultz and Mary Ann Wigtion)**

Chief Financial Officer, Mr. Schultz reviewed the financial report through April 2023. Ms. Wigtion reported on the Draft Budget for the year beginning October 2023. Discussion followed.

### **New Laundry and Linen Services at River Bluff Nursing Home (Informational only, no action required)**

Ms. Johns gave background information on the laundry and linen services contracts and discussed the search for a new vendor. The new vendor contracts were reviewed by the State’s Attorney’s office. Approval is required by the River Bluff Board before the contracts are presented to the Operations & Administrative Committee for final approval. Discussion followed.

Motion: Mr. Butitta made the motion to approve the vendor contracts for Laundry and Linen Services at River Bluff Nursing Home, as written now, with the contract providing flexibility to make changes at a later date. Second: Bernice Marinelli.

Chairperson Knutson called for any questions or comments. Discussion followed.

Motion passed with unanimous voice vote.

**Therapy Services Agreement at River Bluff Nursing Home (Informational only, no action required)**

Ms. Johns discussed the selection process in choosing Select Physical Therapy as the provider of therapy services at River Bluff Nursing Home. Ms. Johns noted the State’s Attorney’s office has reviewed the agreement. Approval is required by the River Bluff Board before the Agreement is presented to the Operations & Administrative Committee for final approval. Discussion followed.

Motion: Mr. Butitta made the motion to recommend to the Operations & Administrative Committee the approval of the Therapy Services Agreement for River Bluff Nursing Home. Motion was seconded by River Bluff Board Members.

Motion passed with unanimous voice vote.

**Staff Report on SB1779 – 103<sup>rd</sup> Illinois General Assembly**

Mr. Butitta advised at the May 16 meeting the Board agreed to support SB1779 which has subsequently failed.

**Establish Time, Date and Location of Next Meeting**

The next meeting of the River Bluff Board of Directors is scheduled Tuesday, July 18, 2023, 3:00 pm in the Finch Room at River Bluff Nursing Home.

**Other Matters**

1. Marketing Proposal/Presentation - Mr. Butitta introduced Danielle Grindle, Winnebago County Communications Director. Ms. Grindle advised she has been working with River Bluff staff on rebranding and marketing and will provide a Marketing Proposal and Presentation at the July meeting.
2. Replacement Board Member - Mr. Butitta advised Chairman Chiarelli is charged with selecting a candidate to be nominated for appointment to the River Bluff Board of Directors due to the resignation of Mr. Schultz.
3. Position Organizational Chart.
4. Open Meetings Act Training – Discussion took place on complying with the OMA on-line training within the 90 day timeframe for public officials.

**Adjournment**

Motion: Chairperson Knutson made the motion to adjourn the meeting. Second: River Bluff Board.

Motion passed with unanimous voice vote.

Respectfully submitted,

Nancy Bleile  
Administrative Assistant

**CLOSED SESSION TO  
DISCUSS PERSONNEL &  
PENDING LITIGATION**

**STATES ATTORNEY  
OFFICE**

**RIVER BLUFF HEALTH &  
REHABILITATION MARKETING  
STRATEGIES PRESENTATION**



**DISCUSSION ITEM –  
FINANCIAL REPORT  
(STEVE SCHULTZ & MARY  
ANN WIGTION)**

County of Winnebago, Illinois  
Schedule of Revenues, Expenses and Changes in Net Position  
Budget and Actual  
River Bluff Nursing Home

For the Month Ended May 31, 2023 (Unaudited)

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(8 months)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 66.7%)</i>
<b>Operating Revenues</b>					
Charges for Services, net of bad debt exp	8,689,275	13,873,801	10,544,652		
Intergovernmental charges for services	766,451	-	666,017		
Other	16,176	1,200	15,746		
<b>Total Operating Revenues</b>	<b>9,471,902</b>	<b>13,875,001</b>	<b>11,226,415</b>	<b>(2,648,586)</b>	<b>80.91%</b>
<b>Operating Expenses</b>					
Personnel	5,427,597	8,833,885	5,506,581	(3,327,304)	62.33%
Supplies and services	10,985,422	8,593,930	6,373,692	(2,220,238)	74.17%
Depreciation	369,679	355,000	-	(355,000)	0.00%
Capital Outlay	-	-	-	-	0.00%
<b>Total Operating Expenses</b>	<b>16,782,698</b>	<b>17,782,815</b>	<b>11,880,273</b>	<b>(5,902,542)</b>	<b>66.81%</b>
<b>Operating income (loss)</b>	<b>(7,310,796)</b>	<b>(3,907,814)</b>	<b>(653,858)</b>	<b>3,253,956</b>	
<b>Non-Operating Revenues(Expenses)</b>					
Property Taxes	1,901,282	1,900,000	1,153	(1,898,847)	0.06%
Interest Expense (Debt)	3,883	(3,132)	-	3,132	0.00%
Transfer from Other Funds	4,516,776	1,427,000	-	(1,427,000)	0.00%
<b>Total Non-Operating Rev (Exp)</b>	<b>6,421,941</b>	<b>3,323,868</b>	<b>1,153</b>	<b>(3,322,715)</b>	<b>0.03%</b>
<b>Net increase (decrease) in net position</b>	<b>(888,855)</b>	<b>(583,946)</b>	<b>(652,705)</b>	<b>(68,759)</b>	
Total net position, beginning of period	215,923	(672,932)	(672,932)		
Prior period adjustment	-	-	-		
<b>Total net position, end of period</b>	<b>(672,932)</b>	<b>(1,256,878)</b>	<b>(1,325,637)</b>		
<b>RBNH Expenses Paid by County:</b>					
Employer Share Payroll Taxes	489,536		345,726		
Employer Share IMRF	353,623		129,953		
Worker's Comp & Settlements	24,152		NA		
<b>Total other RBNH expenses</b>	<b>867,311</b>	<b>-</b>	<b>475,679</b>	<b>-</b>	<b>-</b>

County of Winnebago, Illinois  
 Operating Revenues Detail  
 Budget and Actual  
 River Bluff Nursing Home

For the Month Ended May 31, 2023 (Unaudited)

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(8 months)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 66.7%)</i>
<b>Operating Revenues</b>					
Charges for Services					
Federal Matching Aid	279,476		248,256		
State Quality Improvement	-		28,249		
Medicare	542,117	4,076,116	245,364		
Medicare-contractual allowance	1,074,168		460,881		
Medicaid	7,387,138	6,996,492	4,262,559		
Medicaid-contractual allowance	1,369,651		2,357,371		
Hospice	1,117,532	615,938	838,645		
Hospice-contractual allowance	271,619		386,278		
Insurance/Priv Pay	1,355,087	2,331,355	1,294,057		
Insurance-contractual allowance	219,673		40,610		
Ancillary revenue	410,082	103,900	374,492		
Other patient revenue	(39,606)		-		
Food charges	-		7,890		
TIF revenue	2,946		-		
Souvenir and other	-		-		
<b>Total Charges for Services</b>	<b>13,989,883</b>	<b>14,123,801</b>	<b>10,544,652</b>	<b>(3,579,149)</b>	<b>74.66%</b>
Less: Bad Debt Expense	(5,300,608)	(250,000)	-	250,000	0.00%
	<b>8,689,275</b>	<b>13,873,801</b>	<b>10,544,652</b>	<b>(3,329,149)</b>	<b>76.00%</b>
Other					
Uniform fees	83		-		
Stimulus/Grant funds	766,451		666,017		
Donations	-		-		
Other unclassified revenue	16,093		15,746		
<b>Total Other</b>	<b>782,627</b>	<b>1,200</b>	<b>681,763</b>	<b>680,563</b>	
<b>Total Operating Revenues</b>	<b>9,471,902</b>	<b>14,125,001</b>	<b>11,226,415</b>	<b>(2,898,586)</b>	<b>79.48%</b>

County of Winnebago, Illinois  
Personnel Expense Detail  
Budget and Actual  
River Bluff Nursing Home

For the Month Ended May 31, 2023 (Unaudited)

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(8 months)</i>	Variance with Budget <i>Over (Under)</i>	% of Budget <i>(Target 66.7%)</i>
<b>Personnel</b>					
Admin & Business Office (70500)					
Regular Salaries	515,735	557,145	813,825	256,680	
Vacation Payouts	-	-	-	-	
Part-time Salaries	29,177	35,000	24,013	(10,987)	
Overtime	29,545	43,000	19,626	(23,374)	
Life Insurance	267	546	252	(294)	
IMRF Employer	-	-	-	-	
Health Insurance	69,554	120,834	53,178	(67,656)	
<b>Total Admin &amp; Business Office</b>	<b>644,278</b>	<b>756,525</b>	<b>910,894</b>	<b>154,369</b>	<b>120.41%</b>
Activities (71000)					
Regular Salaries	155,475	200,000	119,988	(80,012)	
Vacation Payouts	315	-	-	-	
Part-time Salaries	21,236	10,000	10,062	62	
Overtime	11,089	12,000	15,929	3,929	
Life Insurance	145	318	136	(182)	
Health Insurance	64,205	99,167	35,006	(64,161)	
<b>Total Activities</b>	<b>252,465</b>	<b>321,485</b>	<b>181,121</b>	<b>(140,364)</b>	<b>56.34%</b>
Social Services (71500)					
Regular Salaries	168,881	167,581	115,128	(52,453)	
Vacation Payouts	-	-	-	-	
Overtime	7,505	7,500	3,126	(4,374)	
Life Insurance	152	228	147	(81)	
Health Insurance	61,512	61,512	40,220	(21,292)	
<b>Total Social Services</b>	<b>238,050</b>	<b>236,821</b>	<b>158,621</b>	<b>(78,200)</b>	<b>66.98%</b>
Dietary (72020/72021/72023)					
Regular Salaries	564,811	639,017	430,185	(208,832)	
Vacation Payouts	726	-	604	604	
Part-time Salaries	54,347	60,000	36,472	(23,528)	
Overtime	55,897	100,000	40,668	(59,332)	
Life Insurance	499	955	579	(376)	
Health Insurance	126,076	269,295	86,138	(183,157)	
<b>Total Dietary</b>	<b>802,356</b>	<b>1,069,267</b>	<b>594,646</b>	<b>(474,621)</b>	<b>55.61%</b>

	<b>FY 2022 Actual</b> <i>(Audited)</i>	<b>FY 2023</b> <b>Revised</b> <b>Annual Budget</b>	<b>FY 2023</b> <b>Actual</b> <i>(8 months)</i>	<b>Variance with</b> <b>Budget</b> <b>Over (Under)</b>	<b>%</b> <b>of Budget</b> <i>(Target 66.7%)</i>
<b>Daily Services (72500/72530/72532)</b>					
Regular Salaries	2,582,877	2,952,736	1,483,211	(1,469,525)	
Vacation Payouts	16,293	-	5,058	5,058	
Part-time Salaries	125,595	150,000	115,503	(34,497)	
Overtime	913,071	980,000	599,288	(380,712)	
Life Insurance	1,632	2,642	1,430	(1,212)	
Health Insurance	620,775	694,509	391,529	(302,980)	
<b>Total Daily Services</b>	<b>4,260,243</b>	<b>4,779,887</b>	<b>2,596,019</b>	<b>(2,183,868)</b>	<b>54.31%</b>
<b>Housekeeping (73000)</b>					
Regular Salaries	250,779	300,000	193,115	(106,885)	
Vacation Payouts	-	-	1,540	1,540	
Part-time Salaries	6,747	50,000	-	(50,000)	
Overtime	30,933	30,000	33,769	3,769	
Life Insurance	250	455	271	(184)	
Health Insurance	67,328	80,106	56,947	(23,159)	
<b>Total Housekeeping</b>	<b>356,037</b>	<b>460,561</b>	<b>285,642</b>	<b>(174,919)</b>	<b>62.02%</b>
<b>Laundry (73500)</b>					
Regular Salaries	53,052	52,023	26,356	(25,667)	
Life Insurance	33	46	25	(21)	
Health Insurance	22,821	22,895	2,642	(20,253)	
<b>Total Laundry</b>	<b>75,906</b>	<b>74,964</b>	<b>29,023</b>	<b>(45,941)</b>	<b>38.72%</b>
<b>Nursing Admin (74000)</b>					
Regular Salaries	956,153	914,775	586,515	(328,260)	
Vacation Payouts	17,834	-	26,056	26,056	
Overtime	8,700	15,000	9,248	(5,752)	
Life Insurance	328	501	287	(214)	
Health Insurance	184,989	204,098	128,509	(75,589)	
<b>Total Nursing Admin</b>	<b>1,168,004</b>	<b>1,134,374</b>	<b>750,615</b>	<b>(383,759)</b>	<b>66.17%</b>
Change in Pension Estimate	(2,341,380)				
Change in OPEB Estimate	(28,362)				
<b>Total Personnel</b>	<b>5,427,597</b>	<b>8,833,884</b>	<b>5,506,581</b>	<b>(3,327,303)</b>	<b>62.33%</b>

County of Winnebago, Illinois  
Supplies & Services Expense Detail  
Budget and Actual  
River Bluff Nursing Home

For the Month Ended May 31, 2023 (Unaudited)

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(8 months)</i>	Variance with Budget <i>Over (Under)</i>	% of Budget <i>(Target 66.7%)</i>
<b>Supplies &amp; Services</b>					
Food & Beverage (42250)	819,621	909,350	574,861		
Medical & Dental Supplies (42260)	352,366	450,500	306,047		
Other Departmental Supplies (42290)	540,078	578,800	361,682		
COVID-19 Related Supplies (42295)	53,917	-	130		
Consulting (43120-see detail below)	873,061	658,656	414,063		
IDHS Bed Assessments (43952/43953)	764,897	1,066,440	249,469		
Other Professional Services (43190 see detail below)	3,533,783	2,352,370	2,933,703		
All Others	4,047,699	2,577,814	1,533,737		
	<u>10,985,422</u>	<u>8,593,930</u>	<u>6,373,692</u>	<u>(2,220,238)</u>	<u>74.17%</u>
 <b>Consulting (43120)</b>					
Administration (70500)	299,873	56,000	25,000		
Activity Consulting (71000)	4,347	3,456	2,016		
Social Svc Consulting (71500)	656	1,800	656		
Dietary Consulting (72000)	40,890	47,000	24,389		
Medical Records Consulting (72500)	-	-	-		
Therapy/Rehab (72533:72535)	505,880	530,000	346,202		
Medical Director (72539)	17,400	17,400	13,050		
Pastoral Care (72540)	4,015	3,000	2,750		
	<u>873,061</u>	<u>658,656</u>	<u>414,063</u>	<u>(244,593)</u>	<u>62.86%</u>
 <b>Other Professional Services (43190)</b>					
Activities (71000)	1,440	3,000	3,920		
Baker Tilly (70500)	-	-	37,630		
Nursing Temps (72500)	3,520,456	2,329,370	2,886,910		
Other	11,887	20,000	5,243		
	<u>3,533,783</u>	<u>2,352,370</u>	<u>2,933,703</u>	<u>581,333</u>	<u>124.71%</u>

County of Winnebago, Illinois  
Statement of Net Position  
River Bluff Nursing Home

For the Month Ended May 31, 2023 (Unaudited)

	FY 2022 Actual (Audited)	FY 2023 Actual (8-Month)	Variance with Prior Year Over (Under)
<b>Current assets</b>			
Cash and investments	-	-	-
Receivables, net property taxes	1,975,577	1,667,029	(308,548)
Receivables, net patient	4,391,164	4,810,351	419,187
Receivable from other governments	47,970	-	(47,970)
Inventory	100,619	100,619	-
<b>Total current assets</b>	<b>6,515,330</b>	<b>6,577,999</b>	<b>62,669</b>
<b>Noncurrent assets</b>			
Restricted cash and investments	76,542	82,441	5,899
Restricted net pension asset	9,051,346	9,051,346	-
Capital assets not being depreciated	645,548	645,548	-
Capital assets being depreciated, net	2,614,493	2,614,493	-
<b>Total noncurrent assets</b>	<b>12,387,929</b>	<b>12,393,828</b>	<b>5,899</b>
<b>Total assets</b>	<b>18,903,259</b>	<b>18,971,827</b>	<b>68,568</b>
<b>Deferred outflows of resources</b>			
Other post-employment benefit items	97,442	97,442	-
Pension items-IMRF	291,565	291,565	-
Total deferred outflows of resources	389,007	389,007	-
<b>Total asset and deferred outflows of resources</b>	<b>19,292,266</b>	<b>19,360,834</b>	<b>68,568</b>
<b>Current liabilities</b>			
Accounts payable	4,508,488	2,663,808	(1,844,680)
Accrued payroll	207,318	207,318	-
Payable to other governments	519,575	275,384	(244,191)
<b>Total current liabilities</b>	<b>5,235,381</b>	<b>3,146,510</b>	<b>(2,088,871)</b>
<b>Noncurrent liabilities</b>			
Compensated absences	209,982	209,982	-
Advances from other funds	6,053,960	8,864,102	2,810,142
Net pension liability	-	-	-
Other post-employment benefit obligation	598,938	598,938	-
<b>Total noncurrent liabilities</b>	<b>6,862,880</b>	<b>9,673,022</b>	<b>2,810,142</b>
<b>Total liabilities</b>	<b>12,098,261</b>	<b>12,819,532</b>	<b>721,271</b>
<b>Deferred inflows of resources</b>			
Property taxes levied for next period	1,899,810	1,899,810	-
Other post-employment benefit items	142,267	142,267	-
Pension items - IMRF	5,824,860	5,824,860	-
<b>Total deferred inflows of resources</b>	<b>7,866,937</b>	<b>7,866,937</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>19,965,198</b>	<b>20,686,469</b>	<b>721,271</b>
<b>Net position</b>			
Net investment in capital assets	3,260,041	3,260,041	-
Restricted for net pension asset	9,051,346	9,051,346	-
Restricted for patient funds-expendable	76,542	82,441	5,899
Unrestricted	(13,060,861)	(13,719,463)	(658,602)
<b>Total net position</b>	<b>(672,932)</b>	<b>(1,325,635)</b>	<b>(652,703)</b>
<b>Total liabilities, deferred inflows and net position</b>	<b>19,292,266</b>	<b>19,360,834</b>	<b>68,568</b>

# HMO STATUS



County of Winnebago, Illinois  
Schedule of Revenues, Expenses and Changes in Net Position  
FY2023 Projections and FY2024 Budget  
River Bluff Nursing Home

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(8 months)</i>	FY 2023 Projected	FY 2024 Budget
<b>Operating Revenues</b>					
Charges for Services, net of bad debt exp	8,689,275	13,873,801	10,544,652	15,572,105	16,264,812
Intergovernmental charges for services	766,451	-	666,017	666,018	-
Other	16,176	1,200	15,746	15,000	14,319
<b>Total Operating Revenues</b>	<b>9,471,902</b>	<b>13,875,001</b>	<b>11,226,415</b>	<b>16,253,123</b>	<b>16,279,131</b>
<b>Operating Expenses</b>					
Personnel	5,427,597	8,833,885	5,506,581	8,155,324	10,651,765
Supplies and services	10,985,422	8,593,930	6,373,692	9,063,637	7,497,942
Depreciation	369,679	355,000	-	355,000	355,000
Capital Outlay	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>16,782,698</b>	<b>17,782,815</b>	<b>11,880,273</b>	<b>17,573,961</b>	<b>18,504,707</b>
<b>Operating income (loss)</b>	<b>(7,310,796)</b>	<b>(3,907,814)</b>	<b>(653,858)</b>	<b>(1,320,838)</b>	<b>(2,225,576)</b>
<b>Non-Operating Revenues(Expenses)</b>					
Property Taxes	1,901,282	1,900,000	1,153	1,901,945	2,821,157
Interest Expense (Debt)	3,883	(3,132)	-	-	-
Transfer from Other Funds	4,516,776	1,427,000	-	1,337,000	-
<b>Total Non-Operating Rev (Exp)</b>	<b>6,421,941</b>	<b>3,323,868</b>	<b>1,153</b>	<b>3,238,945</b>	<b>2,821,157</b>
<b>Net increase (decrease) in net position</b>	<b>(888,855)</b>	<b>(583,946)</b>	<b>(652,705)</b>	<b>1,918,107</b>	<b>595,581</b>

County of Winnebago, Illinois  
Operating Revenues Detail  
FY2023 Projections and FY2024 Budget  
River Bluff Nursing Home

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(8 months)</i>	FY 2023 Projected	FY 2024 Budget
<b>Operating Revenues</b>					
Charges for Services					
Federal Matching Aid	279,476		248,256	379,642	379,642
State Quality Improvement	-		28,249	45,000	44,571
Medicare	542,117	4,076,116	245,364	367,862	1,332,703
Medicare-contractual allowance	1,074,168		460,881	690,976	-
Medicaid	7,387,138	6,996,492	4,262,559	6,390,643	10,313,629
Medicaid-contractual allowance	1,369,651		2,357,371	3,534,289	-
Hospice	1,117,532	615,938	838,645	1,257,339	1,831,885
Hospice-contractual allowance	271,619		386,278	579,127	-
Insurance/Priv Pay	1,355,087	2,331,355	1,294,057	1,940,115	2,000,000
Insurance-contractual allowance	219,673		40,610	60,885	-
Ancillary revenue	410,082	103,900	374,492	561,457	599,984
Other patient revenue	(39,606)		-		
Food charges	-		7,890	12,000	10,000
TIF revenue	2,946		-	2,770	2,398
Souvenir and other	-		-	-	-
<b>Total Charges for Services</b>	<b>13,989,883</b>	<b>14,123,801</b>	<b>10,544,652</b>	<b>15,822,105</b>	<b>16,514,812</b>
Less: Bad Debt Expense	(5,300,608)	(250,000)	-	(250,000)	(250,000)
	<b>8,689,275</b>	<b>13,873,801</b>	<b>10,544,652</b>	<b>15,572,105</b>	<b>16,264,812</b>
Other					
Uniform fees	83		-	-	-
Stimulus/Grant funds	766,451		666,017	666,018	-
Donations	-		-	-	-
Other unclassified revenue	16,093		15,746	15,000	14,319
<b>Total Other</b>	<b>782,627</b>	<b>1,200</b>	<b>681,763</b>	<b>681,018</b>	<b>14,319</b>
<b>Total Operating Revenues</b>	<b>9,471,902</b>	<b>14,125,001</b>	<b>11,226,415</b>	<b>16,503,123</b>	<b>16,529,131</b>

County of Winnebago, Illinois  
 Personnel Expense Detail  
 FY2023 Projections and FY2024 Budget  
 River Bluff Nursing Home

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(8 months)</i>	FY 2023 Projected	FY 2024 Budget
<b>Personnel</b>					
Admin & Business Office (70500)					
Regular Salaries	515,735	557,145	813,825	1,062,400	1,015,522
Vacation Payouts	-	-	-	-	-
Part-time Salaries	29,177	35,000	24,013	37,457	62,118
Overtime	29,545	43,000	19,626	29,418	30,000
Life Insurance	267	546	252	378	546
IMRF Employer	-	-	-	-	-
Health Insurance	69,554	120,834	53,178	80,000	120,834
<b>Total Admin &amp; Business Office</b>	<b>644,278</b>	<b>756,525</b>	<b>910,894</b>	<b>1,209,653</b>	<b>1,229,020</b>
Activities (71000)					
Regular Salaries	155,475	200,000	119,988	173,940	279,933
Vacation Payouts	315	-	-	-	-
Part-time Salaries	21,236	10,000	10,062	9,156	-
Overtime	11,089	12,000	15,929	25,843	15,000
Life Insurance	145	318	136	210	318
Health Insurance	64,205	99,167	35,006	52,935	99,167
<b>Total Activities</b>	<b>252,465</b>	<b>321,485</b>	<b>181,121</b>	<b>262,084</b>	<b>394,418</b>
Social Services (71500)					
Regular Salaries	168,881	167,581	115,128	172,733	191,126
Vacation Payouts	-	-	-	-	-
Overtime	7,505	7,500	3,126	4,522	4,522
Life Insurance	152	228	147	222	228
Health Insurance	61,512	61,512	40,220	60,836	61,512
<b>Total Social Services</b>	<b>238,050</b>	<b>236,821</b>	<b>158,621</b>	<b>238,313</b>	<b>257,388</b>
Dietary (72020/72021/72023)					
Regular Salaries	564,811	639,017	430,185	640,489	992,139
Vacation Payouts	726	-	604	604	-
Part-time Salaries	54,347	60,000	36,472	57,268	60,000
Overtime	55,897	100,000	40,668	65,919	65,918
Life Insurance	499	955	579	867	1,049
Health Insurance	126,076	269,295	86,138	127,402	273,806
<b>Total Dietary</b>	<b>802,356</b>	<b>1,069,267</b>	<b>594,646</b>	<b>892,549</b>	<b>1,392,912</b>

	<b>FY 2022 Actual</b> <i>(Audited)</i>	<b>FY 2023 Revised</b> <b>Annual Budget</b>	<b>FY 2023 Actual</b> <i>(8 months)</i>	<b>FY 2023 Projected</b>	<b>FY 2024 Budget</b>
<b>Daily Services (72500/72530/72532)</b>					
Regular Salaries	2,582,877	2,952,736	1,483,211	2,219,865	3,776,083
Vacation Payouts	16,293	-	5,058	5,058	-
Part-time Salaries	125,595	150,000	115,503	181,465	180,005
Overtime	913,071	980,000	599,288	921,524	978,500
Life Insurance	1,632	2,642	1,430	2,175	2,642
Health Insurance	620,775	694,509	391,529	595,231	694,509
<b>Total Daily Services</b>	<b>4,260,243</b>	<b>4,779,887</b>	<b>2,596,019</b>	<b>3,925,318</b>	<b>5,631,739</b>
<b>Housekeeping (73000)</b>					
Regular Salaries	250,779	300,000	193,115	295,895	398,049
Vacation Payouts	-	-	1,540	1,540	-
Part-time Salaries	6,747	50,000	-	-	-
Overtime	30,933	30,000	33,769	54,354	45,000
Life Insurance	250	455	271	423	455
Health Insurance	67,328	80,106	56,947	87,208	82,000
<b>Total Housekeeping</b>	<b>356,037</b>	<b>460,561</b>	<b>285,642</b>	<b>439,420</b>	<b>525,504</b>
<b>Laundry (73500)</b>					
Regular Salaries	53,052	52,023	26,356	38,324	29,118
Life Insurance	33	46	25	36	45
Health Insurance	22,821	22,895	2,642	4,529	4,895
<b>Total Laundry</b>	<b>75,906</b>	<b>74,964</b>	<b>29,023</b>	<b>42,889</b>	<b>34,058</b>
<b>Nursing Admin (74000)</b>					
Regular Salaries	956,153	914,775	586,515	894,887	972,128
Vacation Payouts	17,834	-	26,056	38,668	-
Overtime	8,700	15,000	9,248	14,876	10,000
Life Insurance	328	501	287	438	500
Health Insurance	184,989	204,098	128,509	196,229	204,098
<b>Total Nursing Admin</b>	<b>1,168,004</b>	<b>1,134,374</b>	<b>750,615</b>	<b>1,145,098</b>	<b>1,186,726</b>
Change in Pension Estimate	(2,341,380)				
Change in OPEB Estimate	(28,362)				
<b>Total Personnel</b>	<b>5,427,597</b>	<b>8,833,884</b>	<b>5,506,581</b>	<b>8,155,324</b>	<b>10,651,765</b>

County of Winnebago, Illinois  
Supplies & Services Expense Detail  
FY2023 Projections and FY2024 Budget  
River Bluff Nursing Home

	FY 2022 Actual <i>(Audited)</i>	FY 2023 Revised Annual Budget	FY 2023 Actual <i>(8 months)</i>	FY 2023 Projected	FY 2024 Budget
<b>Supplies &amp; Services</b>					
Food & Beverage (42250)	819,621	909,350	574,861	737,948	933,500
Medical & Dental Supplies (42260)	352,366	450,500	306,047	535,717	525,500
Other Departmental Supplies (42290)	540,078	578,800	361,682	450,380	578,800
COVID-19 Related Supplies (42295)	53,917	-	130	223	-
Consulting (43120-see detail below)	873,061	658,656	414,063	445,196	709,406
IDHS Bed Assessments (43952/43953)	764,897	1,066,440	249,469	538,170	550,000
Other Professional Services (43190 see detail below)	3,533,783	2,352,370	2,933,703	3,662,141	2,027,000
All Others	4,047,699	2,577,814	1,533,737	2,693,862	2,173,736
	<u>10,985,422</u>	<u>8,593,930</u>	<u>6,373,692</u>	<u>9,063,637</u>	<u>7,497,942</u>
<b>Consulting (43120)</b>					
Administration (70500)	299,873	56,000	25,000	42,857	56,000
Activity Consulting (71000)	4,347	3,456	2,016	2,469	3,456
Social Svc Consulting (71500)	656	1,800	656	1,125	1,800
Dietary Consulting (72000)	40,890	47,000	24,389	32,215	47,000
Medical Records Consulting (72500)	-	-	-	-	-
Therapy/Rehab (72533:72535)	505,880	530,000	346,202	345,487	530,000
Medical Director (72539)	17,400	17,400	13,050	17,400	17,400
Pastoral Care (72540)	4,015	3,000	2,750	3,643	3,750
MDS Consultant (74000)	-	-	-	-	50,000
	<u>873,061</u>	<u>658,656</u>	<u>414,063</u>	<u>445,196</u>	<u>709,406</u>
<b>Other Professional Services (43190)</b>					
Activities (71000)	1,440	3,000	3,920	3,677	7,000
Baker Tilly (70500)	-	-	37,630	37,630	-
Nursing Temps (72500)	3,520,456	2,329,370	2,886,910	3,572,464	2,000,000
Other	11,887	20,000	5,243	48,370	20,000
	<u>3,533,783</u>	<u>2,352,370</u>	<u>2,933,703</u>	<u>3,662,141</u>	<u>2,027,000</u>