

# **RIVER BLUFF BOARD OF DIRECTORS AGENDA**

**Called by:** Frank Perrecone, Chairman

**DATE:** Tuesday, July 15, 2025

**TIME:** 3:00 PM

**Members:** Jim Knutson, John  
Butitta, Jay Ferraro, Teresa Gobeli,  
Bernice Marinelli, Bob Nieman,  
Tim Delany, Lowell Ingram

**LOCATION:** Finch Room  
River Bluff Health & Rehabilitation  
4401 North Main Street  
Rockford, IL 61103

## **AGENDA:**

A. Call to Order

B. Roll Call

C. Approval of June 17, 2025 Minutes

D. Public Comment – This is the time we invite the public to address the River Bluff 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. River Bluff Auxiliary Presentation

F. Discussion Item – Administrators Report (Laura Schaffer)

1. Census

G. Discussion Item – Financial Report (Steve Schultz)

1. Financial Statements (see attachment)

H. River Bluff FY26 Summary Budget

I. Other Matters

J. Adjournment

**Winnebago County Board  
River Bluff Board of Directors Meeting**  
River Bluff Health & Rehabilitation  
4401 North Main Street, Finch Room  
Rockford, IL 61103

Tuesday, June 17, 2025  
3:00 PM

**Present:**

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

**Others Present:**

Patrick Thompson, Winnebago County Administrator  
Steve Schultz, Winnebago County Chief Financial Officer  
Laura Schaffer, Administrator, River Bluff Health & Rehabilitation  
Laura Doise, Asst. Administrator, River Bluff Health & Rehabilitation  
Maggie Lewis, HR Representative, River Bluff Human Resources

**Absent:**

Lowell Ingram

**AGENDA:**

- A. Call to Order
- B. Roll Call
- C. Approval of May 20, 2025 Minutes
- D. Public Comment– This is the time we invite the public to address the River Bluff Health & Rehabilitation Board 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 acknowledgment by the Chairman, please stand and state your name. Thank you.
- E. Discussion Item – Administrators Report (Laura Schaffer)
  - 1. Census
- F. Discussion Item – Financial Report (Steve Schultz)
  - 1. Financial Statements (see attachment)
- G. Other Matters
- H. Adjournment

**Call to Order**

Chairperson Perrecone called the River Bluff Board of Directors meeting to order at 3:00 p.m.

**Roll Call**

Chairperson Perrecone, yes. Mr. Butitta, yes. Mr. Ferraro, yes. Ms. Gobeli, yes. Ms. Marinelli, yes. Mr. Nieman, yes. Mr. Delany, yes, Mr. Knutson, yes.

A quorum is present.

## **Approval of May 20, 2025 Minutes**

Chairperson Perrecone called for a motion to approve the minutes of May 20, 2025.

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

Chairperson Perrecone called for any discussion, corrections, or additions.

The motion was passed by a unanimous voice vote.

## **Public Comment**

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

## **Discussion Item – Administrators Report (Laura Schaffer)**

### **1. Census**

The census currently reports 148 residents, including 122 on Medicaid, three on Medicare Part A, 27 with private pay, and 27 in hospice care (23 on Medicaid and four with private pay). The Managed Care Replacement is at 33.

### **Referrals**

There were 25 referrals in May, with 10 of them being admitted. Additionally, two open admissions have been clinically accepted. Ms. Schaffer reviewed the denials.

### **Grievances/Complaint Surveys**

There were no complaint surveys in May. With IDPH, there have been two investigations in June that were self-reported, but with no findings. There were no complaints of abuse or investigations. The Life Safety Plan of Correction was submitted and approved by the IDPH, with all items corrected in accordance with the submitted Plan of Correction.

### **CMS Star Rating**

The facility has achieved a CMS two-star rating as of June 1, and new contracts can be secured once the CMS rating reaches three stars. Ms. Schaffer discussed the reasons for the lack of increase in the CMS rating. Teams are currently working on improving the quality measures. Ms. Schaffer reviewed further statistics.

### **Staffing**

Ms. Lewis reported that there were 12 new hires and 12 terminations in May. The Business Office Manager position is open, and the Restorative Nurse position is expected to be filled this month. RN interviews are scheduled to fill open positions.

### **Call Light Update**

The Operations and Administrative Committee and the County Board approved the Call Light Project contract. A kick-off meeting is scheduled with the vendor to implement the project in two phases: the first phase will occur this fiscal year, and the second phase will take place in the next fiscal year.

### **Camera Project**

The installation of the cameras has been completed, and everything is labeled and fully operational.

### **FY26 Financial Budget**

The FY26 Financial budget was submitted and is under review with some revisions.

### **Monthly Operations**

Ms. Schaffer advised that this week is CNA Week, and next week is the 2025 Senior Expo on June 24, which runs from 9 a.m. to 12 p.m. Ms. Lewis reported that there are 42 vendors, with media

coverage by Aaron Wilson from WIFR, who will broadcast live from 6:00 to 7:00 a.m. Other television stations will also provide coverage. River Bluff has accepted some equipment and furniture from the Rockton Avenue Javon Bea Hospital facility, which is closing at this location.

#### **Legislative**

Ms. Schaffer informed the Board about recent legislative decisions concerning staffing requirements and related penalties. Proposed reductions for the Department of Health and Human Services (HHS) are being considered. Medicare Advantage is expected to see a 2.8% increase in 2026.

#### **Medical Director**

A discussion ensued about the Medical Director's role at the facility, including the job description and current contract. Plans are to invite the Medical Director to attend the August Board of Directors meeting.

#### **Discussion Item – Financial Report (Steve Schultz)**

##### **1. Financial Statements (see attachment)**

Mr. Schultz reviewed the financial report for the month ended April and discussed the Balance Sheet through April 2025.

- Discussion followed.

#### **Other Matters**

- Stephenson County has a committee, Friends of Walnut Acres, that is working to turn around the nursing home, which does not fall under the County Board. The committee may be in contact with the River Bluff Board.
- Restoration of powers to the Winnebago County Board Chairman.

#### **Adjournment**

Chairman Perrecone called for a motion to adjourn the meeting.

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

Chairperson Perrecone called for a vote.

The motion was passed by a unanimous voice vote.

Respectfully submitted,

Nancy K. Bleile  
Executive Assistant

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, 2025 (Unaudited)

	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Actual (8-Month)	Variance with Budget Over (Under)	% of Budget (Target 66.7%)
<b>Operating Revenues</b>					
Intergovernmental	522,448	479,000	374,643		
Charges for Services, net of bad debt exp	17,964,135	18,588,715	12,499,676		
Other	17,287	3,567	1,888		
<b>Total Operating Revenues</b>	<b>18,503,870</b>	<b>19,071,282</b>	<b>12,876,207</b>	<b>(6,195,075)</b>	<b>67.52%</b>
<b>Operating Expenses</b>					
Personnel	11,239,121	14,072,610	8,937,250	(5,135,360)	63.51%
Personnel Chgs in LT Debt	(1,817,733)	-	-	-	
Supplies and services	8,292,213	6,382,599	4,492,197	(1,890,402)	70.38%
Depreciation	316,831	340,000	-	(340,000)	0.00%
Capital Outlay	-	-	44,116	44,116	0.00%
<b>Total Operating Expenses</b>	<b>18,030,432</b>	<b>20,795,209</b>	<b>13,473,563</b>	<b>(7,321,646)</b>	<b>64.79%</b>
<b>Operating income (loss)</b>	<b>473,438</b>	<b>(1,723,927)</b>	<b>(597,356)</b>	<b>1,126,571</b>	
<b>Non-Operating Revenues(Expenses)</b>					
Property Taxes	2,840,071	2,891,000	1,444,224	(1,446,776)	49.96%
Transfer from Other Funds	29,992	-	-	-	NA
<b>Total Non-Operating Rev (Exp)</b>	<b>2,870,063</b>	<b>2,891,000</b>	<b>1,444,224</b>	<b>(1,446,776)</b>	<b>49.96%</b>
<b>Net increase (decrease) in net position</b>	<b>3,343,501</b>	<b>1,167,073</b>	<b>846,868</b>	<b>(320,205)</b>	
Total net position, beginning of period	(3,610,585)		(267,084)		
Prior period adjustment	-	-	-		
<b>Total net position, end of period</b>	<b>(267,084)</b>		<b>579,784</b>		
<b>RBNH Expenses Paid by County:</b>					
Employer Share Payroll Taxes	526,681		574,356		
Employer Share IMRF	170,546		237,795		
Worker's Comp & Settlements	110,312		NA		
<b>Total other RBNH expenses</b>	<b>807,539</b>	<b>-</b>	<b>812,151</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, 2025 (Unaudited)

	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Actual (8-Month)	Variance with Budget Over (Under)	% of Budget (Target 66.7%)
<b>Operating Revenues</b>					
Intergovernmental					
Federal Matching Aid	216,249	100,000	42,415		
State Quality Improvement	112,181	125,000	38,320		
State CNA Incentive	191,248	250,000	289,683		
TIF revenue	2,770	4,000	4,225		
Total Intergovernmental	522,448	479,000	374,643	(104,357)	78.21%
Charges for Services					
Medicare	481,939	1,433,493	313,425		
Medicare-contractual allowance	853,148	-	586,585		
Medicaid	7,643,052	12,000,000	5,513,155		
Medicaid-contractual allowance	4,441,140	-	3,011,946		
Hospice	1,704,884	2,750,000	1,136,766		
Hospice-contractual allowance	922,155	-	614,496		
Insurance/Priv Pay	1,678,890	1,949,946	1,134,987		
Insurance-contractual allowance	(50,105)	-	(34,794)		
Ancillary revenue	473,924	695,276	258,005		
Other patient revenue	692	-	1,198		
Food charges	8,038	10,000	6,045		
Souvenir and other	-	-	-		
Total Charges for Services	18,157,757	18,838,715	12,541,814	(6,296,901)	66.57%
Less: Bad Debt Expense	(193,622)	(250,000)	(42,138)	207,862	16.86%
	17,964,135	18,588,715	12,499,676	(6,089,039)	67.24%
Other					
Uniform fees	28	-	-		
Donations	2,681	1,000	1,537		
Interest	5,136	-	-		
Other unclassified revenue	9,442	2,567	351		
Total Other	17,287	3,567	1,888	(1,679)	52.93%
Total Operating Revenues	18,503,870	19,071,282	12,876,207	(6,195,075)	67.52%

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

For the Month Ended May 31, 2025 (Unaudited)

	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Actual (8-Month)	Variance with Budget Over (Under)	% of Budget (Target 66.7%)
<b>Personnel</b>					
Admin & Business Office (70500)					
Regular Salaries	617,281	1,087,616	411,030	(676,586)	
Vacation Payouts	-	-	-	-	
Part-time Salaries	44,238	47,028	28,365	(18,663)	
Overtime	23,542	30,000	17,096	(12,904)	
Life Insurance	472	546	315	(231)	
Health Insurance	115,923	119,672	81,560	(38,112)	
Contingency	-	158,737	-	(158,737)	
Total Admin & Business Office	801,456	1,443,599	538,366	(905,233)	37.29%
Activities (71000)					
Regular Salaries	252,484	343,844	222,709	(121,135)	
Vacation Payouts	-	-	730	730	
Part-time Salaries	13,513	-	-	-	
Overtime	29,670	15,000	21,320	6,320	
Life Insurance	275	455	275	(180)	
Health Insurance	32,083	36,369	23,860	(12,509)	
Total Activities	328,025	395,668	268,894	(126,774)	67.96%
Social Services (71500)					
Regular Salaries	173,740	202,511	141,660	(60,851)	
Vacation Payouts	-	-	-	-	
Overtime	7,627	5,500	6,339	839	
Life Insurance	189	228	158	(70)	
Health Insurance	58,178	62,644	41,836	(20,808)	
Total Social Services	239,734	270,883	189,993	(80,890)	70.14%
Dietary (72020/72021/72023)					
Regular Salaries	755,015	994,735	572,012	(422,723)	
Vacation Payouts	2,305	-	509	509	
Part-time Salaries	51,895	60,000	31,751	(28,249)	
Overtime	73,793	65,918	61,424	(4,494)	
Life Insurance	998	1,049	714	(335)	
Health Insurance	151,100	160,652	109,820	(50,832)	
Total Dietary	1,035,106	1,282,354	776,230	(506,124)	60.53%

	<b>FY 2024 Actual</b> <i>(Audited)</i>	<b>FY 2025 Revised</b> <b>Annual Budget</b>	<b>FY 2025 Actual</b> <i>(8-Month)</i>	<b>Variance with Budget</b> <b>Over (Under)</b>	<b>% of Budget</b> <i>(Target 66.7%)</i>
Daily Services (72500/72530/72532)					
Regular Salaries	4,407,506	6,534,969	3,762,944	(2,772,025)	
Vacation Payouts	2,800	-	1,106	1,106	
Part-time Salaries	497,875	661,490	278,742	(382,748)	
Overtime	1,467,978	978,500	1,177,645	199,145	
Life Insurance	3,175	2,138	2,915	777	
Health Insurance	728,144	907,883	727,099	(180,784)	
Total Daily Services	7,107,478	9,084,980	5,950,451	(3,134,529)	65.50%
Housekeeping (73000)					
Regular Salaries	372,510	424,357	290,757	(133,600)	
Vacation Payouts	1,011	-	-	-	
Part-time Salaries	17,890	-	712	712	
Overtime	57,804	45,000	43,077	(1,923)	
Life Insurance	500	455	362	(93)	
Health Insurance	55,721	72,467	52,371	(20,096)	
Total Housekeeping	505,436	542,279	387,279	(155,000)	71.42%
Laundry (73500)					
Regular Salaries	53,650	58,500	42,061	(16,439)	
Overtime	5,377	5,000	5,639	639	
Life Insurance	33	91	32	(59)	
Health Insurance	9,214	10,329	6,898	(3,431)	
Total Laundry	68,274	73,920	54,630	(19,290)	73.90%
Nursing Admin (74000)					
Regular Salaries	922,379	781,245	621,406	(159,839)	
Vacation Payouts	-	-	-	-	
Part-time Salaries	47,049	-	33,974		
Overtime	7,955	10,000	9,051	(949)	
Life Insurance	380	455	242	(213)	
Health Insurance	175,849	187,227	106,734	(80,493)	
Total Nursing Admin	1,153,612	978,927	771,407	(241,494)	78.80%
Change in Pension Estimate	(1,808,295)				
Change in OPEB Estimate	(9,438)				
Total Personnel	9,421,388	14,072,610	8,937,250	(5,169,334)	63.51%



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

For the Month Ended May 31, 2025 (Unaudited)

	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Actual (8-Month)	Variance with Budget Over (Under)	% of Budget (Target 66.7%)
<b>Supplies &amp; Services</b>					
Food & Beverage (42250)	877,482	937,700	615,895		
Medical & Dental Supplies (42260)	519,481	525,500	346,518		
Other Departmental Supplies (42290)	782,261	202,800	157,971		
Consulting (43120-see detail below)	670,690	658,758	393,538		
IDHS Bed Assessments (43952/43953)	336,188	550,000	297,178		
Other Professional Services (43190 see detail below)	2,907,191	549,200	1,029,526		
All Others	2,198,920	2,958,641	1,651,571		
	8,292,213	6,382,599	4,492,197	(1,890,402)	70.38%
<b>Consulting (43120)</b>					
Administration (70500)	35,975	56,000	25,252		
Activity Consulting (71000)	3,378	3,456	1,881		
Social Svc Consulting (71500)	1,024	1,152	656		
Dietary Consulting (72000)	35,531	47,000	25,001		
Medical Records Consulting (72500)	-	-	-		
Therapy/Rehab (72533;72535)	574,382	530,000	327,148		
Medical Director (72539)	17,400	17,400	11,600		
Pastoral Care (72540)	3,000	3,750	2,000		
Nursing Admin (74000)	-	-	-		
	670,690	658,758	393,538	(265,220)	59.74%
<b>Other Professional Services (43190)</b>					
Activities (71000)	5,600	9,600	6,145		
Background Checks (70500)	-	-	12,783		
Nursing Temps (72500)	2,892,466	503,500	1,007,288		
Other	9,125	36,100	3,310		
	2,907,191	549,200	1,029,526	480,326	187.46%

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

For the Month Ended May 31, 2025 (Unaudited)

	FY 2024 Actual (Audited)	FY 2025 Actual	Variance with Prior Year Over (Under)
<b>Current assets</b>			
Cash and investments	-	-	-
Receivables, net property taxes	2,972,018	2,435,885	(536,133)
Receivables, net patient	3,730,902	3,578,860	(152,042)
Receivable from other governments	4,225	-	(4,225)
Inventory	118,730	118,730	-
Prepaid expenses	30,800	-	(30,800)
<b>Total current assets</b>	<b>6,856,675</b>	<b>6,133,475</b>	<b>(723,200)</b>
<b>Noncurrent assets</b>			
Restricted cash and investments	146,199	165,295	19,096
Restricted net pension asset	1,372,242	1,372,242	-
Capital assets not being depreciated	645,548	645,548	-
Capital assets being depreciated, net	1,987,285	1,987,285	-
Construction in Progress	9,868	9,868	-
<b>Total noncurrent assets</b>	<b>4,161,142</b>	<b>4,180,238</b>	<b>19,096</b>
<b>Total assets</b>	<b>11,017,817</b>	<b>10,313,713</b>	<b>(704,104)</b>
<b>Deferred outflows of resources</b>			
Other post-employment benefit items	147,354	147,354	-
Pension items-IMRF	3,993,472	4,161,206	167,734
Total deferred outflows of resources	4,140,826	4,308,560	167,734
<b>Total asset and deferred outflows of resources</b>	<b>15,158,643</b>	<b>14,622,273</b>	<b>(536,370)</b>
<b>Current liabilities</b>			
Accounts payable	2,667,200	2,617,036	(50,164)
Accrued payroll	441,390	441,390	-
Payable to other governments	34,482	34,482	-
Other deferred revenue	-	-	-
<b>Total current liabilities</b>	<b>3,143,072</b>	<b>3,092,908</b>	<b>(50,164)</b>
<b>Noncurrent liabilities</b>			
Compensated absences	251,102	251,102	-
Advances from other funds	8,310,622	8,245,693	(64,929)
Net pension liability	-	-	-
Other post-employment benefit obligation	678,311	678,311	-
<b>Total noncurrent liabilities</b>	<b>9,240,035</b>	<b>9,175,106</b>	<b>(64,929)</b>
<b>Total liabilities</b>	<b>12,383,107</b>	<b>12,268,014</b>	<b>(115,093)</b>
<b>Deferred inflows of resources</b>			
Property taxes levied for next period	2,871,472	1,435,591	(1,435,881)
Other post-employment benefit items	157,487	157,487	-
Pension items - IMRF	13,661	181,397	167,736
<b>Total deferred inflows of resources</b>	<b>3,042,620</b>	<b>1,774,475</b>	<b>(1,268,145)</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>15,425,727</b>	<b>14,042,489</b>	<b>(1,383,238)</b>
<b>Net position</b>			
Net investment in capital assets	2,642,701	2,642,701	-
Restricted for net pension asset	1,372,242	1,372,242	-
Restricted for patient funds-expendable	146,199	165,295	19,096
Unrestricted	(4,428,226)	(3,600,454)	827,772
<b>Total net position</b>	<b>(267,084)</b>	<b>579,784</b>	<b>846,868</b>
<b>Total liabilities, deferred inflows and net position</b>	<b>15,158,643</b>	<b>14,622,273</b>	<b>(536,370)</b>

# Fund Equity Forecast

## 0401 - River Bluff Nursing Home Fund

This fund accounts for the operations of the River Bluff Nursing Home. This fund is designated as an Enterprise fund under GASB guidelines and is accounted for on a full accrual basis. This fund is managed by RBNH staff and County Administration.

	ACTUAL 09/30/22	ACTUAL 09/30/23	ACTUAL 09/30/24	PROJECTED 09/30/25	BUDGET 09/30/26
<b>Revenues</b>					
Charges for Service	\$ 8,689,275	\$ 12,309,963	\$ 17,964,135	\$ 19,313,876	\$ 21,612,360
Intergovernmental	782,627	842,854	522,448	554,161	585,524
Other Miscellaneous	-	53	12,151	6,278	5,778
Total Revenues	<u>9,471,902</u>	<u>13,152,870</u>	<u>18,498,734</u>	<u>19,874,315</u>	<u>22,203,662</u>
<b>Expenditures</b>					
Personnel	4,238,700	7,223,449	8,095,176	12,113,582	12,612,980
Supplies & Services	10,957,073	10,550,959	8,292,213	6,681,755	6,944,666
Administrative	1,217,260	1,198,909	1,326,212	1,645,260	1,809,786
Depreciation/Capital Outlay	369,679	331,690	316,831	340,000	375,000
Total Expenditures	<u>16,782,712</u>	<u>19,305,007</u>	<u>18,030,432</u>	<u>20,780,597</u>	<u>21,742,432</u>
<b>Operating Gain (Loss)</b>	(7,310,810)	(6,152,137)	468,302	(906,282)	461,230
<b>Non Operating Rev (Exp)</b>					
Property Taxes	1,901,296	1,877,171	2,840,071	2,879,322	2,900,000
Investment Income	-	312	5,136	-	-
Interest Exp	3,883	-	-	-	-
Transfer from Other Fund	4,516,776	1,337,000	29,992	-	-
Net Income (Loss)	<u>(888,855)</u>	<u>(2,937,654)</u>	<u>3,343,501</u>	<u>1,973,040</u>	<u>3,361,230</u>
Net Position, Beginning	215,923	(672,932)	(3,610,586)	(267,085)	1,705,955
Retained Earnings, Ending	<u>\$ (672,932)</u>	<u>\$ (3,610,586)</u>	<u>\$ (267,085)</u>	<u>\$ 1,705,955</u>	<u>\$ 5,067,185</u>
<b>Retained Earnings Summary:</b>					
Net investment in capital assets	\$ 3,260,041	\$ 2,928,351	\$ 2,642,701		
Restricted for net pension asset	9,051,346	69,864	1,372,242		
Restricted for patient funds, expendable	76,542	85,510	146,199		
Unrestricted (deficit)	(13,060,861)	(6,694,311)	(4,428,227)		
	<u>\$ (672,932)</u>	<u>\$ (3,610,586)</u>	<u>\$ (267,085)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Transfer from Other Funds:</b>					
Fund 0116 Host Fee Fund	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
Fund 0001 General Fund	1,636,496	1,337,000	-	-	-
Fund 0743 Capital Project Fund	380,280	-	29,992	-	-
	<u>\$ 4,516,776</u>	<u>\$ 1,337,000</u>	<u>\$ 29,992</u>	<u>\$ -</u>	<u>\$ -</u>

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

FY2026 Budget

	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	\$ Change FY26 Budget vs FY25 Actual	% Change
<b>Operating Revenues</b>						
Intergovernmental	522,448	479,000	554,161	585,524	31,363	5.66%
Charges for Services, net of bad debt exp	17,964,135	18,588,715	19,313,876	21,612,360	2,298,484	11.90%
Other	12,151	3,567	6,278	5,778	(500)	-7.96%
Total Operating Revenues	18,498,734	19,071,282	19,874,315	22,203,662	2,329,347	11.72%
<b>Operating Expenses</b>						
Personnel	11,239,121	14,072,610	13,758,842	14,422,766	663,924	4.83%
Personnel Chgs in LT Debt	(1,817,733)	-	-	-	-	0.00%
Supplies and services	8,292,213	6,382,599	6,681,755	6,944,666	262,911	3.93%
Capital Outlay / Depreciation	316,831	340,000	340,000	375,000	35,000	10.29%
Total Operating Expenses	18,030,432	20,795,209	20,780,597	21,742,432	961,835	4.63%
<b>Operating income (loss)</b>	468,302	(1,723,927)	(906,282)	461,230	1,367,512	
<b>Non-Operating Revenues(Expenses)</b>						
Property Taxes	2,840,071	2,891,000	2,879,322	2,900,000	20,678	0.72%
Investment Income	5,136	-	-	-	-	0.00%
Transfer from Other Funds	29,992	-	-	-	-	0.00%
Total Non-Operating Rev (Exp)	2,875,199	2,891,000	2,879,322	2,900,000	20,678	0.72%
<b>Net increase (decrease) in net position</b>	3,343,501	1,167,073	1,973,040	3,361,230	1,388,190	

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

FY2026 Budget

	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	\$ Change FY26 Budget vs FY25 Actual	% Change
<b>Operating Revenues</b>						
Intergovernmental						
Federal Matching Aid	216,249	100,000	100,000	84,830	(15,170)	-15.17%
State Quality Improvement	112,181	125,000	76,640	125,000	48,360	63.10%
State CNA Incentive	191,248	250,000	373,296	373,296	-	0.00%
TIF revenue	2,770	4,000	4,225	2,398	(1,827)	-43.24%
	522,448	479,000	554,161	585,524	31,363	5.66%
Charges for Services						
Medicare	481,939	1,433,493	469,000	550,000	81,000	17.27%
Medicare-contractual allowance	853,148	-	930,214	930,214	-	
Medicaid	7,643,052	12,000,000	8,379,750	10,000,000	1,620,250	19.34%
Medicaid-contractual allowance	4,441,140	-	4,797,736	4,797,736	-	
Hospice	1,704,884	2,750,000	1,668,132	1,800,000	131,868	7.91%
Hospice-contractual allowance	922,155	-	975,140	975,140	-	
Insurance/Priv Pay	1,678,890	1,949,946	1,535,634	2,000,000	464,366	30.24%
Insurance-contractual allowance	(50,105)	-	(18,646)	(18,646)	-	
Ancillary revenue	473,924	695,276	818,916	818,916	-	0.00%
Other patient revenue	692	-	-	-	-	
Food charges	8,038	10,000	8,000	9,000	1,000	12.50%
Total Charges for Services	18,157,757	18,838,715	19,563,876	21,862,360	2,298,484	11.75%
Less: Bad Debt Expense	(193,622)	(250,000)	(250,000)	(250,000)	-	
	17,964,135	18,588,715	19,313,876	21,612,360	2,298,484	11.90%
Other						
Uniform fees	28	-	1,296	1,296	-	0.00%
Donations	2,681	1,000	3,500	3,000	(500)	-14.29%
Interest	5,136	-	-	-	-	
Other unclassified revenue	9,442	2,567	1,482	1,482	-	0.00%
Total Other	17,287	3,567	6,278	5,778	2,711	176.00%
Total Operating Revenues	18,503,870	19,071,282	19,874,315	22,203,662	2,329,347	11.72%

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

FY2026 Budget

	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	\$ Change FY26 Budget vs FY25 Actual	% Change
<b>Personnel</b>						
Admin & Business Office (70500)						
Regular Salaries	617,281	1,087,616	650,000	758,541	108,541	16.70%
Vacation Payouts	-	-	-	-	-	-
Part-time Salaries	44,238	47,028	43,341	38,198	(5,143)	-11.87%
Overtime	23,542	30,000	27,388	25,000	(2,388)	-8.72%
Life Insurance	472	546	546	223	(323)	-59.16%
Health Insurance	115,923	119,672	114,445	125,889	11,444	10.00%
Contingency	-	158,737	158,737	168,357	9,620	6.06%
Total Admin & Business Office	801,456	1,443,599	994,457	1,116,208	121,751	12.24%
Activities (71000)						
Regular Salaries	252,484	343,844	328,000	366,382	38,382	11.70%
Vacation Payouts	-	-	731	-	(731)	-
Part-time Salaries	13,513	-	-	-	-	0.00%
Overtime	29,670	15,000	42,350	20,000	(22,350)	-52.77%
Life Insurance	275	455	455	455	-	0.00%
Health Insurance	32,083	36,369	36,630	40,294	3,664	10.00%
Total Activities	328,025	395,668	408,166	427,131	18,965	4.65%
Social Services (71500)						
Regular Salaries	173,740	202,511	202,511	211,354	8,843	4.37%
Vacation Payouts	-	-	-	-	-	-
Overtime	7,627	5,500	7,600	5,500	(2,100)	-27.63%
Life Insurance	189	228	227	227	-	0.00%
Health Insurance	58,178	62,644	58,702	64,572	5,870	10.00%
Total Social Services	239,734	270,883	269,040	281,653	12,613	4.69%
Dietary (72020/72021/72023)						
Regular Salaries	755,015	994,735	893,948	979,052	85,104	9.52%
Vacation Payouts	2,305	-	1,225	-	(1,225)	-100.00%
Part-time Salaries	51,895	60,000	52,000	52,300	300	0.58%
Overtime	73,793	65,918	101,131	72,000	(29,131)	-28.81%
Life Insurance	998	1,049	1,043	1,049	6	0.58%
Health Insurance	151,100	160,652	154,464	169,911	15,447	10.00%
Total Dietary	1,035,106	1,282,354	1,203,811	1,274,312	70,501	5.86%

	<b>FY 2024 Actual</b> <i>(Audited)</i>	<b>FY 2025 Revised Annual Budget</b>	<b>FY 2025 Projected Actuals</b>	<b>FY 2026 Proposed Budget</b>	<b>\$ Change FY26 Budget vs FY25 Actual</b>	<b>% Change</b>
Daily Services (72500/72530/72532)						
Regular Salaries	4,407,506	6,534,969	5,800,198	6,980,450	1,180,252	20.35%
Vacation Payouts	2,800	-	1,633	-	(1,633)	
Part-time Salaries	497,875	661,490	400,834	450,000	49,166	12.27%
Overtime	1,467,978	978,500	1,812,204	768,500	(1,043,704)	-57.59%
Life Insurance	3,175	2,138	4,339	2,540	(1,799)	-41.46%
Health Insurance	728,144	907,883	1,045,176	1,149,693	104,517	10.00%
Total Daily Services	7,107,478	9,084,980	9,064,384	9,351,183	286,799	3.16%
Housekeeping (73000)						
Regular Salaries	372,510	424,357	453,823	467,845	14,022	3.09%
Vacation Payouts	1,011	-	-	-	-	
Part-time Salaries	17,890	-	712	-	(712)	-100.00%
Overtime	57,804	45,000	58,000	50,000	(8,000)	-13.79%
Life Insurance	500	455	455	455	-	0.00%
Health Insurance	55,721	72,467	74,572	82,029	7,457	10.00%
Total Housekeeping	505,436	542,279	587,562	600,329	12,767	2.17%
Laundry (73500)						
Regular Salaries	53,650	58,500	60,000	62,843	2,843	4.74%
Overtime	5,377	5,000	9,798	5,000	(4,798)	-48.97%
Life Insurance	33	91	45	91	91	202.22%
Health Insurance	9,214	10,329	9,679	10,647	968	10.00%
Total Laundry	68,274	73,920	79,522	78,581	(941)	-1.18%
Nursing Admin (74000)						
Regular Salaries	922,379	781,245	936,809	1,116,118	179,309	19.14%
Vacation Payouts	-	-	-	-	-	
Part-time Salaries	47,049	-	49,044	-	(49,044)	(1)
Overtime	7,955	10,000	14,000	10,000	(4,000)	(0)
Life Insurance	380	455	455	500	45	9.89%
Health Insurance	175,849	187,227	151,592	166,751	15,159	10.00%
Total Nursing Admin	1,153,612	978,927	1,151,900	1,293,369	141,469	12.28%
Change in Pension Estimate	(1,808,295)					
Change in OPEB Estimate	(9,438)					
Total Personnel	9,421,388	14,072,610	13,758,842	14,422,766	663,924	4.83%

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

FY2026 Budget

	FY 2024 Actual (Audited)	FY 2025 Revised Annual Budget	FY 2025 Projected Actuals	FY 2026 Proposed Budget	\$ Change FY26 Budget vs FY25 Actual	% Change
<b>Supplies &amp; Services</b>						
Food & Beverage (42250)	877,482	937,700	985,096	963,000	(22,096)	-2.24%
Medical & Dental Supplies (42260)	519,481	525,500	578,357	660,000	81,643	14.12%
Other Departmental Supplies (42290)	782,261	202,800	231,699	208,800	(22,899)	-9.88%
Consulting (43120-see detail below)	670,690	658,758	669,078	764,973	95,895	14.33%
IDHS Bed Assessments (43952/43953)	336,188	550,000	358,554	550,000	191,446	53.39%
Other Professional Services (43190 see detail below)	2,907,191	549,200	1,147,431	703,400	(444,031)	-38.70%
All Others	2,198,920	2,958,641	2,711,540	3,094,493	382,953	14.12%
	8,292,213	6,382,599	6,681,755	6,944,666	262,911	3.93%
<b><u>Consulting (43120)</u></b>						
Administration (70500)	35,975	56,000	44,580	45,000	420	0.94%
Activity Consulting (71000)	3,378	3,456	3,456	3,456	-	0.00%
Social Svc Consulting (71500)	1,024	1,152	1,200	1,200	-	0.00%
Dietary Consulting (72000)	35,531	47,000	42,602	45,000	2,398	5.63%
Medical Records Consulting (72500)	-	-	-	-	-	-
Therapy/Rehab (72533:72535)	574,382	530,000	553,190	646,267	93,077	16.83%
Medical Director (72539)	17,400	17,400	20,300	20,300	-	0.00%
Pastoral Care (72540)	3,000	3,750	3,750	3,750	-	0.00%
Nursing Admin (74000)	-	-	-	-	-	-
	670,690	658,758	669,078	764,973	95,895	14.33%
<b><u>Other Professional Services (43190)</u></b>						
Activities (71000)	5,600	9,600	11,100	11,400	300	2.70%
Nursing Temps (72500)	2,892,466	503,500	1,105,753	600,000	(505,753)	-45.74%
Other	9,125	36,100	30,578	92,000	61,422	200.87%
	2,907,191	549,200	1,147,431	703,400	(444,031)	-38.70%