

REVISED
RIVER BLUFF BOARD OF DIRECTORS
AGENDA

Called by: Frank Perrecone, Chairman

DATE: Tuesday, August 20, 2024

TIME: 3:00 PM

Members: Trent Brass, Jim Knutson,
John Butitta, Jay Ferraro, Teresa
Gobeli, Bernice Marinelli, Bob
Nieman, Tim Delany

LOCATION: **Room 303**
County Administration Building
404 Elm Street
Rockford, IL 61101

AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of July 16, 2024 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. Discussion Item – Administrators Report (Laura Schaffer)
 - 1. Census
 - 2. HMO Status
- F. Discussion Item – Financial Report (Steve Schultz and Mary Ann Wigtion)
 - 1. Financial Statements (see attachment)
- G. River Bluff FY25 Budget
- H. Other Matters
- I. Adjournment

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

Tuesday, July 16, 2024
3:00 PM

Present:

Frank Perrecone, **Chairperson**
Tim Delany
Jay Ferraro
Teresa Gobeli
Jim Knutson (arrived at 3:08 pm)
Bernice Marinelli
Bob Nieman

Others Present:

Patrick Thompson, Winnebago County Administrator
Steve Schultz, Winnebago County Chief Financial Officer
Mary Ann Wigton, Office Manager, River Bluff Health & Rehabilitation
Laura Schaffer, Administrator, River Bluff Health & Rehabilitation

Absent:

Trent Brass, **Vice Chairperson**
John Butitta

AGENDA:

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- E. Discussion Item – Administrators Report (Laura Schaffer)
 1. Census
 2. HMO Status
- F. Discussion Item – Financial Report (Steve Schultz and Mary Ann Wigton)
 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 pm.

Roll Call

Chairperson Frank Perrecone yes, Jay Ferraro yes, Teresa Gobeli yes, Bernice Marinelli yes, Bob Nieman yes, Tim Delany yes, Jim Knutson yes, (arrived at 3:08 pm).

Approval of June 18, 2024 Minutes

Chairperson Perrecone called for a motion to approve the minutes of June 18, 2024.

Motion: Mr. Nieman. Second: Ms. Marinelli.

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

Motion passed by 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)

Ms. Schaffer reviewed the administrator's Report.

1. Census

The census was 143 in June with 5 admissions. The current census is 147 and 148 as of Wednesday, July 17. Ms. Schaffer reviewed recent referrals and admissions. Ms. Schaffer reviewed staffing levels and other highlights of the administrator's report.

- Discussion followed.

Ms. Schaffer reported the first meeting of the Census Task Force was held Friday, June 12, 2024, for the admission of developing a Policy, Programs, and Procedures for increasing the census. Ms. Schaffer shared what was accomplished at the first meeting.

- Discussion followed.

Chairperson Perrecone called for questions or comments.

2. HMO Status

Ms. Schaffer reported River Bluff will reapply to BC/BS and Aetna at open enrollment this fall and should be accepted then. Ms. Schaffer discussed additional details within the administrator's report.

- Discussion followed.

Chairperson Perrecone called for questions or comments.

Discussion Item – Financial Report (Steve Schultz and Mary Ann Wigton)

1. Financial Statements (see attachment)

Mr. Schultz reviewed the Financial Statement for the month ended May 31, 2024.

- Discussion followed.

Mr. Thompson will contact the Facilities department regarding solar energy.

Mr. Schultz called for questions or comments.

- Discussion followed.

Chairperson Perrecone called for questions or comments.

Other Matters

- Community Foundation Update

Adjournment

Chairperson Perrecone called for a motion to adjourn the meeting.

Motion: Mr. Nieman. Second: Mr. Ferraro.

Motion passed by unanimous voice vote.

Respectfully submitted,

Nancy 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 June 30, 2024 (Unaudited)

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(9-Month)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 75%)</i>
Operating Revenues					
Charges for Services, net of bad debt exp	12,447,650	16,264,812	13,713,456		
Intergovernmental charges for services	666,031	-	28		
Other	38,757	14,319	16,367		
Total Operating Revenues	13,152,438	16,279,131	13,729,851	(2,549,280)	84.34%
Operating Expenses					
Personnel	8,476,475	10,453,846	8,265,089	(2,188,757)	79.06%
Supplies and services	10,496,587	7,507,942	6,507,008	(1,000,934)	86.67%
Depreciation	331,690	355,000	-	(355,000)	0.00%
Capital Outlay	-	595,581	20,524	(575,057)	0.00%
Total Operating Expenses	19,304,752	18,912,369	14,792,621	(4,119,748)	78.22%
Operating income (loss)	(6,152,314)	(2,633,238)	(1,062,770)	1,570,468	
Non-Operating Revenues(Expenses)					
Property Taxes	1,877,661	2,819,000	2,135,047	(683,953)	75.74%
Transfer from Other Funds	1,337,000	-	-	-	NA
Total Non-Operating Rev (Exp)	3,214,661	2,819,000	2,135,047	(683,953)	75.74%
Net increase (decrease) in net position	(2,937,653)	185,762	1,072,277	886,515	
Total net position, beginning of period	(672,932)		(3,610,585)		
Prior period adjustment	-	-	-		
Total net position, end of period	(3,610,585)		(2,538,308)		
RBNH Expenses Paid by County:					
Employer Share Payroll Taxes	526,681		536,370		
Employer Share IMRF	170,546		133,101		
Worker's Comp & Settlements	NA		NA		
Total other RBNH expenses	697,227	-	669,471	-	-

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

For the Month Ended June 30, 2024 (Unaudited)

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(9-Month)</i>	Variance with Budget <i>Over (Under)</i>	% of Budget <i>(Target 75%)</i>
Operating Revenues					
Charges for Services					
Federal Matching Aid	-	379,642	114,033		
State Quality Improvement	113,678	44,571	112,044		
State CNA Incentive	24,752	-	184,262		
Medicare	372,563	1,332,703	342,539		
Medicare-contractual allowance	686,603	-	600,471		
Medicaid	6,420,308	10,313,629	5,627,877		
Medicaid-contractual allowance	3,543,640	-	3,298,171		
Hospice	1,344,895	1,831,885	1,312,984		
Hospice-contractual allowance	653,873	-	709,367		
Insurance/Priv Pay	1,978,446	2,000,000	1,248,538		
Insurance-contractual allowance	(40,565)	-	(18,831)		
Ancillary revenue	567,335	599,984	362,015		
Other patient revenue	-	-	692		
Food charges	12,028	10,000	6,531		
TIF revenue	-	2,398	-		
Souvenir and other	-	-	-		
Total Charges for Services	15,677,556	16,514,812	13,900,693	(2,614,119)	84.17%
Less: Bad Debt Expense	(3,229,906)	(250,000)	(187,237)	62,763	74.89%
	12,447,650	16,264,812	13,713,456	(2,551,356)	84.31%
Other					
Uniform fees	14	-	28		
Stimulus/Grant funds	666,017	-	-		
Donations	53	-	2,453		
Interest	312	-	4,383		
Other unclassified revenue	38,392	14,319	9,531		
Total Other	704,788	14,319	16,395	2,076	114.50%
Total Operating Revenues	13,152,438	16,279,131	13,729,851	(2,549,280)	84.34%

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

For the Month Ended June 30, 2024 (Unaudited)

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(9-Month)</i>	Variance with Budget <i>Over (Under)</i>	% of Budget <i>(Target 75%)</i>
Personnel					
Admin & Business Office (70500)					
Regular Salaries	1,058,250	1,015,522	466,013	(549,509)	
Vacation Payouts	1,978	-	-	-	
Part-time Salaries	40,163	62,118	33,976	(28,142)	
Overtime	29,119	30,000	18,304	(11,696)	
Life Insurance	407	546	359	(187)	
Health Insurance	89,293	106,674	88,351	(18,323)	
Total Admin & Business Office	1,219,210	1,214,860	607,003	(607,857)	49.96%
Activities (71000)					
Regular Salaries	195,202	279,933	184,365	(95,568)	
Vacation Payouts	365	-	-	-	
Part-time Salaries	13,106	-	14,382	14,382	
Overtime	25,485	15,000	23,024	8,024	
Life Insurance	224	318	198	(120)	
Health Insurance	50,350	99,167	26,418	(72,749)	
Total Activities	284,732	394,418	248,387	(146,031)	62.98%
Social Services (71500)					
Regular Salaries	173,809	191,126	126,718	(64,408)	
Vacation Payouts	-	-	-	-	
Overtime	5,237	4,522	5,244	722	
Life Insurance	220	228	140	(88)	
Health Insurance	61,512	61,512	45,036	(16,476)	
Total Social Services	240,778	257,388	177,138	(80,250)	68.82%
Dietary (72020/72021/72023)					
Regular Salaries	702,042	992,139	586,519	(405,620)	
Vacation Payouts	604	-	1,828	1,828	
Part-time Salaries	53,273	60,000	36,901	(23,099)	
Overtime	60,429	65,918	60,448	(5,470)	
Life Insurance	909	1,049	784	(265)	
Health Insurance	139,480	153,663	118,480	(35,183)	
Total Dietary	956,737	1,272,769	804,960	(467,809)	63.24%

	FY 2023 Actual (Audited)	FY 2024 Revised Annual Budget	FY 2024 Actual (9-Month)	Variance with Budget Over (Under)	% of Budget (Target 75%)
Daily Services (72500/72530/72532)					
Regular Salaries	2,389,479	3,776,083	3,077,104	(698,979)	
Vacation Payouts	8,440	-	-	-	
Part-time Salaries	192,788	180,005	394,330	214,325	
Overtime	944,678	978,500	1,119,832	141,332	
Life Insurance	2,124	2,460	2,230	(230)	
Health Insurance	583,058	563,125	528,489	(34,636)	
Total Daily Services	4,120,567	5,500,173	5,121,985	(378,188)	93.12%
Housekeeping (73000)					
Regular Salaries	297,196	398,049	279,403	(118,646)	
Vacation Payouts	2,743	-	1,011	1,011	
Part-time Salaries	2,747	-	13,943	13,943	
Overtime	51,687	45,000	44,717	(283)	
Life Insurance	390	455	385	(70)	
Health Insurance	81,074	145,046	40,892	(104,154)	
Total Housekeeping	435,837	588,550	380,351	(208,199)	64.63%
Laundry (73500)					
Regular Salaries	42,955	29,118	38,753	9,635	
Overtime	683	-	4,074	4,074	
Life Insurance	37	45	21	(24)	
Health Insurance	3,314	8,735	7,047	(1,688)	
Total Laundry	46,989	37,898	49,895	7,923	131.66%
Nursing Admin (74000)					
Regular Salaries	893,472	972,128	700,239	(271,889)	
Vacation Payouts	692	-	-	-	
Part-time Salaries	43,915	-	35,614	35,614	
Overtime	13,877	10,000	3,293	(6,707)	
Life Insurance	429	500	294	(206)	
Health Insurance	190,826	205,162	135,930	(69,232)	
Total Nursing Admin	1,143,211	1,187,790	875,370	(348,034)	73.70%
Change in Pension Estimate	(25,705)				
Change in OPEB Estimate	54,119				
Total Personnel	8,476,475	10,453,846	8,265,089	(2,228,445)	79.06%

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

For the Month Ended June 30, 2024 (Unaudited)

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Revised Annual Budget	FY 2024 Actual <i>(9-Month)</i>	Variance with Budget <i>Over (Under)</i>	% of Budget <i>(Target 75%)</i>
Supplies & Services					
Food & Beverage (42250)	827,858	933,500	685,353		
Medical & Dental Supplies (42260)	554,489	525,500	355,926		
Other Departmental Supplies (42290)	545,919	598,800	573,590		
COVID-19 Related Supplies (42295)	130	-	-		
Consulting (43120-see detail below)	654,834	658,656	502,227		
IDHS Bed Assessments (43952/43953)	277,862	550,000	323,907		
Other Professional Services (43190 see detail below)	4,952,504	2,027,000	2,474,637		
All Others	2,682,991	2,214,486	1,591,368		
	<u>10,496,587</u>	<u>7,507,942</u>	<u>6,507,008</u>	<u>(1,000,934)</u>	<u>86.67%</u>
 Consulting (43120)					
Administration (70500)	67,513	56,000	27,717		
Activity Consulting (71000)	2,860	3,456	2,445		
Social Svc Consulting (71500)	840	1,800	768		
Dietary Consulting (72000)	35,952	47,000	26,942		
Medical Records Consulting (72500)	4,129	-	-		
Therapy/Rehab (72533:72535)	522,515	530,000	427,355		
Medical Director (72539)	17,400	17,400	14,500		
Pastoral Care (72540)	3,625	3,750	2,500		
Nursing Admin (74000)		50,000	-		
	<u>654,834</u>	<u>709,406</u>	<u>502,227</u>	<u>(207,179)</u>	<u>70.80%</u>
 Other Professional Services (43190)					
Activities (71000)	5,420	7,000	4,450		
Baker Tilly (70500)	37,630	-	-		
Nursing Temps (72500)	4,901,013	2,000,000	2,466,379		
Other	8,441	20,000	3,808		
	<u>4,952,504</u>	<u>2,027,000</u>	<u>2,474,637</u>	<u>447,637</u>	<u>122.08%</u>

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

For the Month Ended June 30, 2024 (Unaudited)

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Actual	Variance with Prior Year <i>Over (Under)</i>
Current assets			
Cash and investments	-	-	-
Receivables, net property taxes	2,863,739	1,275,577	(1,588,162)
Receivables, net patient	1,929,095	3,010,916	1,081,821
Receivable from other governments	2,770	-	(2,770)
Inventory	133,405	133,405	-
Total current assets	4,929,009	4,419,898	(509,111)
Noncurrent assets			
Restricted cash and investments	85,510	143,242	57,732
Restricted net pension asset	69,864	69,864	-
Capital assets not being depreciated	645,548	645,548	-
Capital assets being depreciated, net	2,282,803	2,282,803	-
Total noncurrent assets	3,083,725	3,141,457	57,732
Total assets	8,012,734	7,561,355	(451,379)
Deferred outflows of resources			
Other post-employment benefit items	82,287	82,287	-
Pension items-IMRF	3,650,741	3,650,741	-
Total deferred outflows of resources	3,733,028	3,733,028	-
Total asset and deferred outflows of resources	11,745,762	11,294,383	(451,379)
Current liabilities			
Accounts payable	2,896,941	2,691,525	(205,416)
Accrued payroll	288,364	288,364	-
Payable to other governments	166,010	51,126	(114,884)
Other deferred revenue	-	-	-
Total current liabilities	3,351,315	3,031,015	(320,300)
Noncurrent liabilities			
Compensated absences	212,410	212,410	-
Advances from other funds	8,015,237	8,933,860	918,623
Net pension liability	-	-	-
Other post-employment benefit obligation	645,763	645,763	-
Total noncurrent liabilities	8,873,410	9,792,033	918,623
Total liabilities	12,224,725	12,823,048	598,323
Deferred inflows of resources			
Property taxes levied for next period	2,820,368	698,389	(2,121,979)
Other post-employment benefit items	134,406	134,406	-
Pension items - IMRF	176,849	176,849	-
Total deferred inflows of resources	3,131,623	1,009,644	(2,121,979)
Total liabilities and deferred inflows of resources	15,356,348	13,832,692	(1,523,656)
Net position			
Net investment in capital assets	2,928,351	2,928,351	-
Restricted for net pension asset	69,864	69,864	-
Restricted for patient funds-expendable	85,510	143,242	57,732
Unrestricted	(6,694,311)	(5,679,766)	1,014,545
Total net position	(3,610,586)	(2,538,309)	1,072,277
Total liabilities, deferred inflows and net position	11,745,762	11,294,383	(451,379)

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.

	09/30/21	ACTUAL 09/30/22	09/30/23	PROJECTED 09/30/24	BUDGET 09/30/25
Revenues					
Charges for Service	\$ 11,206,753	\$ 8,689,275	\$ 12,309,220	\$ 17,961,812	\$ 18,588,715
Intergovernmental	817,909	782,627	804,447	494,903	479,000
Other Miscellaneous	3,109	-	38,458	5,945	3,567
Total Revenues	<u>12,027,771</u>	<u>9,471,902</u>	<u>13,152,125</u>	<u>18,462,660</u>	<u>19,071,282</u>
Expenditures					
Personnel	5,391,731	4,238,700	7,277,566	10,018,068	12,515,366
Supplies & Services	8,617,914	10,957,073	10,496,587	8,905,055	6,382,599
Administrative	1,316,610	1,217,260	1,198,909	1,340,931	1,279,856
Depreciation/Capital Outlay	383,422	369,679	331,690	340,000	340,000
Total Expenditures	<u>15,709,677</u>	<u>16,782,712</u>	<u>19,304,752</u>	<u>20,604,054</u>	<u>20,517,821</u>
Operating Gain (Loss)	(3,681,906)	(7,310,810)	(6,152,627)	(2,141,394)	(1,446,539)
Non Operating Rev (Exp)					
Property Taxes	1,907,541	1,901,296	1,877,661	2,793,555	2,891,000
Investment Income	-	-	312	4,500	-
Interest Exp	3,098	3,883	-	-	-
Transfer from Other Fund	-	4,516,776	1,337,000	-	-
Net Income (Loss)	<u>(1,771,267)</u>	<u>(888,855)</u>	<u>(2,937,654)</u>	<u>656,661</u>	<u>1,444,461</u>
Net Position, Beginning	1,987,190	215,923	(672,932)	(3,610,586)	(2,953,925)
Retained Earnings, Ending	<u>\$ 215,923</u>	<u>\$ (672,932)</u>	<u>\$ (3,610,586)</u>	<u>\$ (2,953,925)</u>	<u>\$ (1,509,464)</u>
Retained Earnings Summary:					
Net investment in capital assets	\$ 3,071,764	\$ 3,260,041	\$ 2,928,351		
Restricted for net pension asset	3,844,857	9,051,346	69,864		
Restricted for patient funds, expendable	125,733	76,542	85,510		
Unrestricted (deficit)	<u>(6,826,431)</u>	<u>(13,060,861)</u>	<u>(6,694,311)</u>	<u>\$ -</u>	<u>\$ -</u>
Transfer from Other Funds:					
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	-	-	-
	<u>\$ -</u>	<u>\$ 4,516,776</u>	<u>\$ 1,337,000</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

For the Month Ended June 30, 2024 (Unaudited)

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Revised Annual Budget	FY 2024 Projected Actuals	FY 2025 Proposed Budget	\$ Change FY25 Budget vs FY24 Actual	% Change
Operating Revenues						
Charges for Services, net of bad debt exp	12,309,220	15,838,201	17,961,812	18,588,715	626,903	3.49%
Intergovernmental charges for services	804,447	426,611	494,903	479,000	(15,903)	-3.21%
Other	38,458	14,319	5,945	3,567	(2,378)	-40.00%
Total Operating Revenues	13,152,125	16,279,131	18,462,660	19,071,282	608,622	3.30%
Operating Expenses						
Personnel	8,476,475	10,453,846	11,358,999	13,795,222	2,436,223	21.45%
Supplies and services	10,496,587	7,507,942	8,905,055	6,382,599	(2,522,456)	-28.33%
Capital Outlay / Depreciation	331,690	1,546,162	340,000	340,000	-	0.00%
Total Operating Expenses	19,304,752	19,507,950	20,604,054	20,517,821	(86,233)	-0.42%
Operating income (loss)	(6,152,627)	(3,228,819)	(2,141,394)	(1,446,539)	694,855	
Non-Operating Revenues(Expenses)						
Property Taxes	1,877,661	2,819,000	2,793,555	2,891,000	97,445	3.49%
Investment Income	312	-	4,500	-	(4,500)	-100.00%
Transfer from Other Funds	1,337,000	-	-	-	-	0.00%
Total Non-Operating Rev (Exp)	3,214,973	2,819,000	2,798,055	2,891,000	92,945	3.32%
Net increase (decrease) in net position	(2,937,654)	(409,819)	656,661	1,444,461	787,800	

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

For the Month Ended June 30, 2024 (Unaudited)

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Revised Annual Budget	FY 2024 Projected Actuals	FY 2025 Proposed Budget	\$ Change FY25 Budget vs FY24 Actual	% Change
Operating Revenues						
Intergovernmental						
Federal Matching Aid	-	379,642	114,033	100,000	(14,033)	-12.31%
State Quality Improvement	113,678	44,571	128,493	125,000	(3,493)	-2.72%
State CNA Incentive	24,752	-	245,382	250,000	4,618	1.88%
TIF revenue	-	2,398	6,995	4,000	(2,995)	-42.82%
	<u>138,430</u>	<u>426,611</u>	<u>494,903</u>	<u>479,000</u>	<u>(15,903)</u>	<u>-3.21%</u>
Charges for Services						
Medicare	372,563	1,332,703	1,277,389	1,433,493	156,104	12.22%
Medicare-contractual allowance	686,603	-	-	-	-	
Medicaid	6,420,308	10,313,629	11,939,767	12,000,000	60,233	0.50%
Medicaid-contractual allowance	3,543,640	-	-	-	-	
Hospice	1,344,895	1,831,885	2,736,247	2,750,000	13,753	0.50%
Hospice-contractual allowance	653,873	-	-	-	-	
Insurance/Priv Pay	1,978,446	2,000,000	1,704,254	1,949,946	245,692	14.42%
Insurance-contractual allowance	(40,565)	-	-	-	-	
Ancillary revenue	567,335	599,984	545,530	695,276	149,746	27.45%
Other patient revenue	-	-	-	-	-	
Food charges	12,028	10,000	8,625	10,000	1,375	15.94%
Total Charges for Services	<u>15,539,126</u>	<u>16,088,201</u>	<u>18,211,812</u>	<u>18,838,715</u>	<u>626,903</u>	<u>3.44%</u>
Less: Bad Debt Expense	<u>(3,229,906)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>	
	<u>12,309,220</u>	<u>15,838,201</u>	<u>17,961,812</u>	<u>18,588,715</u>	<u>626,903</u>	<u>3.49%</u>
Other						
Uniform fees	14	-	-	-	-	
Stimulus/Grant funds	666,017	-	-	-	-	
Donations	53	-	1,745	1,000	(745)	-42.69%
Other unclassified revenue	38,392	14,319	4,200	2,567	(1,633)	-38.88%
Total Other	<u>704,476</u>	<u>14,319</u>	<u>5,945</u>	<u>3,567</u>	<u>(8,374)</u>	<u>41.52%</u>
Total Operating Revenues	<u>13,152,126</u>	<u>16,279,131</u>	<u>18,462,660</u>	<u>19,071,282</u>	<u>608,622</u>	<u>3.30%</u>

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

For the Month Ended June 30, 2024 (Unaudited)

Personnel	FY 2023 Actual <i>(Audited)</i>	FY 2024 Revised Annual Budget	FY 2024 Projected Actuals	FY 2025 Proposed Budget	\$ Change FY25 Budget vs FY24 Actual	% Change
Admin & Business Office (70500)						
Regular Salaries	1,058,250	1,015,522	632,342	1,087,615	455,273	72.00%
Vacation Payouts	1,978	-	-	-	-	
Part-time Salaries	40,163	62,118	47,794	47,028	(766)	-1.60%
Overtime	29,119	30,000	25,225	30,000	4,775	18.93%
Life Insurance	407	546	546	546	-	0.00%
Health Insurance	89,293	106,674	106,973	106,674	(299)	-0.28%
Contingency	-	-	-	158,737	158,737	
Total Admin & Business Office	1,219,210	1,214,860	812,880	1,430,600	617,720	75.99%
Activities (71000)						
Regular Salaries	195,202	279,933	248,099	343,844	95,745	38.59%
Vacation Payouts	365	-	-	-	-	
Part-time Salaries	13,106	-	23,511	-	(23,511)	-100.00%
Overtime	25,485	15,000	32,098	15,000	(17,098)	-53.27%
Life Insurance	224	318	273	455	182	66.67%
Health Insurance	50,350	99,167	30,194	99,167	68,973	228.43%
Total Activities	284,732	394,418	334,175	458,466	124,291	37.19%
Social Services (71500)						
Regular Salaries	173,809	191,126	172,936	202,511	29,575	17.10%
Vacation Payouts	-	-	-	-	-	
Overtime	5,237	4,522	7,769	5,500	(2,269)	-29.21%
Life Insurance	220	228	192	228	36	18.75%
Health Insurance	61,512	61,512	58,430	61,512	3,082	5.27%
Total Social Services	240,778	257,388	239,327	269,751	30,424	12.71%
Dietary (72020/72021/72023)						
Regular Salaries	702,042	992,139	809,999	994,735	184,736	22.81%
Vacation Payouts	604	-	1,536	-	(1,536)	-100.00%
Part-time Salaries	53,273	60,000	48,965	60,000	11,035	22.54%
Overtime	60,429	65,918	86,421	65,918	(20,503)	-23.72%
Life Insurance	909	1,049	1,047	1,049	2	0.19%
Health Insurance	139,480	153,663	152,111	153,663	1,552	1.02%
Total Dietary	956,737	1,272,769	1,100,079	1,275,365	175,286	15.93%

	FY 2023 Actual (Audited)	FY 2024 Revised Annual Budget	FY 2024 Projected Actuals	FY 2025 Proposed Budget	\$ Change FY25 Budget vs FY24 Actual	% Change
Daily Services (72500/72530/72532)						
Regular Salaries	2,389,479	3,776,083	4,237,892	6,534,969	2,297,077	54.20%
Vacation Payouts	8,440	-	-	-	-	
Part-time Salaries	192,788	180,005	520,230	661,490	141,260	27.15%
Overtime	944,678	978,500	1,587,981	978,500	(609,481)	-38.38%
Life Insurance	2,124	2,460	3,088	2,138	(950)	-30.76%
Health Insurance	583,058	563,125	762,380	562,943	(199,437)	-26.16%
Total Daily Services	4,120,567	5,500,173	7,111,571	8,740,040	1,628,469	22.90%
Housekeeping (73000)						
Regular Salaries	297,196	398,049	380,905	424,357	43,452	11.41%
Vacation Payouts	2,743	-	-	-	-	
Part-time Salaries	2,747	-	19,040	-	(19,040)	-100.00%
Overtime	51,687	45,000	61,687	45,000	(16,687)	-27.05%
Life Insurance	390	455	525	455	(70)	-13.33%
Health Insurance	81,074	145,046	50,000	82,000	32,000	64.00%
Total Housekeeping	435,837	588,550	512,157	551,812	39,655	7.74%
Laundry (73500)						
Regular Salaries	42,955	29,118	50,861	58,500	7,639	15.02%
Overtime	683	-	5,369	5,000	(369)	-6.87%
Life Insurance	37	45	24	91	67	279.17%
Health Insurance	3,314	8,735	8,984	8,735	(249)	-2.77%
Total Laundry	46,989	37,898	65,238	72,326	7,088	10.86%
Nursing Admin (74000)						
Regular Salaries	893,472	972,128	961,042	781,245	(179,797)	-18.71%
Vacation Payouts	692	-	-	-	-	
Part-time Salaries	43,915	-	48,640	-	(48,640)	(1)
Overtime	13,877	10,000	1,629	10,000	8,371	5
Life Insurance	429	500	402	455	53	13.18%
Health Insurance	190,826	205,162	171,859	205,162	33,303	19.38%
Total Nursing Admin	1,143,211	1,187,790	1,183,572	996,862	(186,710)	-15.78%
Change in Pension Estimate	(25,705)					
Change in OPEB Estimate	54,119					
Total Personnel	8,476,475	10,453,846	11,358,999	13,795,222	2,436,223	21.45%

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

For the Month Ended June 30, 2024 (Unaudited)

	FY 2023 Actual <i>(Audited)</i>	FY 2024 Revised Annual Budget	FY 2024 Projected Actuals	FY 2025 Proposed Budget	\$ Change FY25 Budget vs FY24 Actual	% Change
Supplies & Services						
Food & Beverage (42250)	827,858	933,500	862,091	937,700	75,609	8.77%
Medical & Dental Supplies (42260)	554,489	525,500	454,610	525,500	70,890	15.59%
Other Departmental Supplies (42290)	545,919	598,800	835,297	202,800	(632,497)	-75.72%
COVID-19 Related Supplies (42295)	130	-	-	-	-	
Consulting (43120-see detail below)	654,834	658,656	586,251	658,758	72,507	12.37%
IDHS Bed Assessments (43952/43953)	277,862	550,000	456,028	550,000	93,972	20.61%
Other Professional Services (43190 see detail below)	4,952,504	2,027,000	3,598,927	549,200	(3,049,727)	-84.74%
All Others	2,682,991	2,214,486	2,111,851	2,958,641	846,790	40.10%
	<u>10,496,587</u>	<u>7,507,942</u>	<u>8,905,055</u>	<u>6,382,599</u>	<u>(2,522,456)</u>	<u>-28.33%</u>
<u>Consulting (43120)</u>						
Administration (70500)	67,513	56,000	35,975	56,000	20,025	55.66%
Activity Consulting (71000)	2,860	3,456	2,565	3,456	891	34.74%
Social Svc Consulting (71500)	840	1,800	878	1,152	274	31.21%
Dietary Consulting (72000)	35,952	47,000	34,566	47,000	12,434	35.97%
Medical Records Consulting (72500)	4,129	-	-	-	-	
Therapy/Rehab (72533:72535)	522,515	530,000	491,438	530,000	38,562	7.85%
Medical Director (72539)	17,400	17,400	17,400	17,400	-	0.00%
Pastoral Care (72540)	3,625	3,750	3,429	3,750	321	9.36%
Nursing Admin (74000)	-	50,000	-	-	-	
	<u>654,834</u>	<u>709,406</u>	<u>586,251</u>	<u>658,758</u>	<u>72,507</u>	<u>12.37%</u>
<u>Other Professional Services (43190)</u>						
Activities (71000)	5,420	7,000	6,425	9,600	3,175	49.42%
Baker Tilly (70500)	37,630	-	-	-	-	
Nursing Temps (72500)	4,901,013	2,000,000	3,586,976	500,000	(3,086,976)	-86.06%
Other	8,441	20,000	5,526	39,600	34,074	616.61%
	<u>4,952,504</u>	<u>2,027,000</u>	<u>3,598,927</u>	<u>549,200</u>	<u>(3,049,727)</u>	<u>-84.74%</u>