

# RIVER BLUFF BOARD OF DIRECTORS AGENDA

**Called by:** Frank Perrecone, Chairman

**DATE:** Tuesday, January 20, 2026

**TIME:** 1:30 PM

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

**LOCATION:** Room 510  
County Administration Building  
404 Elm Street  
Rockford, IL 61101

## AGENDA:

- A. Call to Order
- B. Roll Call
- C. Approval of December 16, 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. Discussion Item – Administrators Report (Laura Schaffer)
  1. Census
- F. Discussion Item – Financial Report (Steve Schultz)
  1. Financial Statements (see attachment)
- G. Other Matters
- H. Next Meeting – Tuesday, February 17, 2026, 1:30 pm, Winnebago County Administration Building, 404 Elm Street, Room 303, Rockford, Illinois 61101
- 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, December 16, 2025  
3:00 PM

**Present:**

Frank Perrecone, Chairperson  
John Butitta  
Tim Delany  
Jay Ferraro  
Teresa Gobeli  
Lowell Ingram  
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  
Hope Edwards, Director, Winnebago County Purchasing

**Absent:**

Bernice Marinelli, Vice Chairperson

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- E. ComEd Facility Assessment
- F. Discussion Item – Administrators Report (Laura Schaffer)
  1. Census
- G. Discussion Item – Financial Report (Steve Schultz)
  1. Financial Statements (see attachment)
- H. Other Matters
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- J. 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. Knutson, yes; Mr. Butitta, yes; Mr. Ferraro, yes; Ms. Gobeli, yes; Mr. Nieman, yes; Mr. Delany, yes; Mr. Ingram, yes.

A quorum is present.

### **Approval of November 18, 2025 Minutes**

Chairperson Perrecone called for a motion to approve the minutes of November 18, 2025.

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

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

Chairperson Perrecone called for a vote on the motion.

The motion was passed by a unanimous voice vote.

### **Public Comment**

Chairperson Perrecone omitted reading the Public Comment Section of the Agenda because no one was present to speak.

### **ComEd Facility Assessment**

Mr. Thompson reported that Ms. Edwards, Purchasing Director, and Mr. Franks, Facilities Director, collaborated with a ComEd representative on the ComEd feasibility study to review solar energy initiatives. Ms. Edwards advised that a feasibility study was conducted in 2022 and that the study provided to board members is a refreshed assessment. The study didn't necessarily cover solar, but it allowed them to examine River Bluff and other north campus areas. Ms. Edwards reviewed the incentives provided by ComEd. Ms. Edwards discussed the solar initiative and the potential to engage a private company to explore a solar program. Chairman Perrecone called for questions.

- A discussion followed.

Mr. Franks will be asked to attend a board meeting to discuss incentives.

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

#### **1. Census**

Ms. Doise reported that the current average census is 156 residents, with 11 new admissions: 124 on Medicaid, eight on Medicare Part A, 23 on private pay, and 22 in hospice care.

#### **Admission and Referrals**

Three admissions are pending. There were 11 admissions; 3 were lost, and nine were denied. Ms. Doise reviewed the denials and losses.

#### **Discharges/Grievances**

Ms. Schaffer reviewed the four discharges. There were three grievances in November, all attributed to one resident. IDPH responded to the complaints with three surveyors, resulting in no findings against the facility. An additional IDPH visit following a complaint was also unfounded.

- A discussion followed.

Ms. Schaffer will follow up with IDPH for regulatory guidance.

#### **Quality Measures**

Ms. Schaffer reviewed the facility's quality measures. There were 33 falls in November, with no significant injuries reported. Teams are working on improving the quality measures.

- A discussion followed.

#### **Staffing**

Ms. Lewis reported that 12 new hires were added in November, and six terminations. The Dietary Manager retired after 24 years, and the position was filled from within. The new Admissions

Coordinator has started in the position. There are two nurse vacancies for the PM shift. As of today, no CNAs are needed. There are several openings in the housekeeping and dietary departments.

- A discussion followed.

#### Call Light Project

Ms. Schaffer advised that the call light replacement project is going well and ahead of schedule. An update was provided on the locations completed and those to be started.

- A discussion followed.

#### Agency Usage

Agency utilization increased for the month. No agency coverage is needed for CNAs, but several nurses are on personal leave for various reasons. A staffing committee, including Human Resources, meets weekly to monitor potential vacancies and ensure positions are posted and filled. The CMS staffing mandate has been retracted, and CMS will not implement mandatory staffing restrictions as proposed.

#### CMS Star Rating

Ms. Schaffer stated the facility achieved a three-star rating with CMS, but work continues on quality measures.

#### BC/BS Overpayment Audit

Ms. Schaffer reviewed a Medicaid overpayment audit conducted by BC/BS. An appeal letter was filed, an internal audit was completed, and billing was correct. Ms. Schaffer is waiting for a response to the appeal letter.

#### Census vs. Resident Days

Ms. Schaffer shared the prepared monthly graph and explained resident-paid days, including a projection based on the census goals.

- A discussion followed.

Chairman Perrecone asked if there were any questions or follow-up regarding Ms. Schaffer's and Ms. Doise's Administrator's Report.

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

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

Ms. Schaffer reviewed the annual report with the board. Ms. Schaffer will present the annual report to the County Board in 2026.

Mr. Schultz reviewed page one (the summary page) of the October 2025 financial report and directed the board to the 2026 section, and discussed additional financial information and expectations. Chairman Perrecone called for any questions on the financial report.

#### **Other Matters**

- Reimbursement Specialist Position – The new hire begins on Wednesday, December 17, 2025.
- Invite State and Federal lobbyists to discuss nursing home issues in January-March 2026.
- Invite a delegation of Representatives and Senators to discuss nursing home issues.

#### **Next Meeting**

The next meeting is on Tuesday, January 20, 2026, at 1:30 pm in Room 510 of the Winnebago County Administration Building, 404 Elm Street, Rockford, Illinois 61101. The Zoom link will be provided

to board members who cannot attend in person. The January, February, and March meetings are scheduled at 1:30 pm in the Winnebago County Administration Building.

**Adjournment**

Chairman Perrecone called for a motion to adjourn the meeting.

Motion: Mr. Nieman. Second: Ms. Gobeli.

Chairperson Perrecone called for a vote to adjourn the meeting.

The motion was passed by a unanimous voice vote.

Respectfully submitted,

Nancy K. Bleile  
Executive Assistant

# River Bluff Administrator Report

December 16, 2025

# CENSUS AND PAYOR SOURCE GOALS

▶ Average Daily Census: 153      Census Peak: 161      Admits:10

PAYOR SOURCE	GOAL	ACTUAL CENSUS
Medicaid/Managed Medicaid	75%	122/1(80%)
Medicare A	10-15%	6(4%)
Private	10%	24(16%)
Hospice (Medicaid/Private)		

# ADMISSIONS & REFERRALS

	Month Total	Percentage
Open	3	10
Won	13	43.3
Lost	4	13.3
Denied	10	33.3
Totals	30	

## ▶ Denials

- ▶ Aggressive Behavior
- ▶ Felony Background
- ▶ High Cost of Care
- ▶ Refused to turn over finances
- ▶ Active Substance Abuse
- ▶ Required 1:1 supervision
- ▶ Unable to meet clinical needs

## ▶ Loses

- ▶ 1 Competitor
- ▶ 1 Returned to Community
- ▶ 2 No Payor Source for Therapy

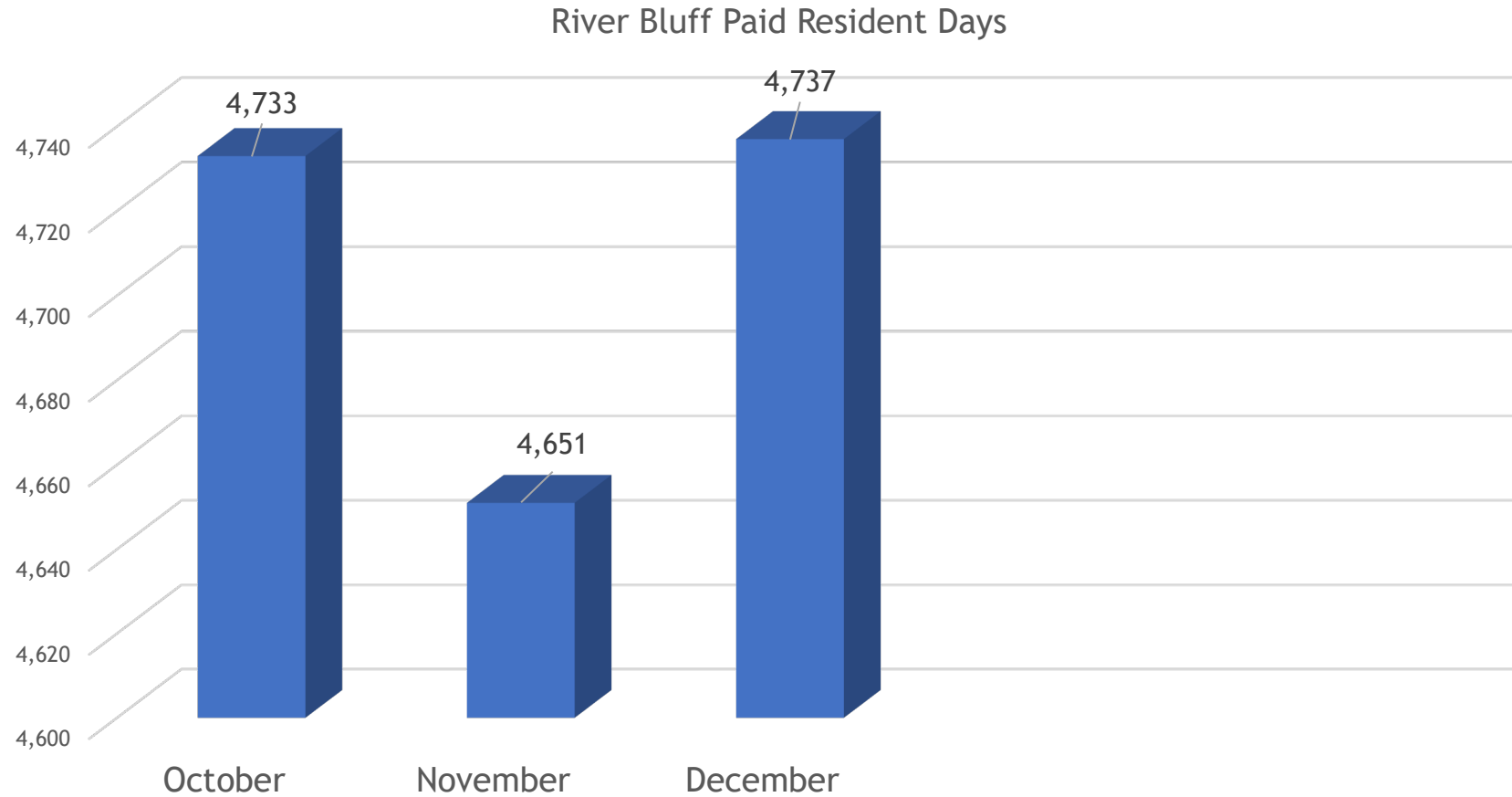
# DISCHARGES

- ▶ **Discharges:** 7 discharges in December
- ▶ **Deaths:** 10 deaths in December.
- ▶ **Total:** **Seventeen**

# Census vs Resident Days

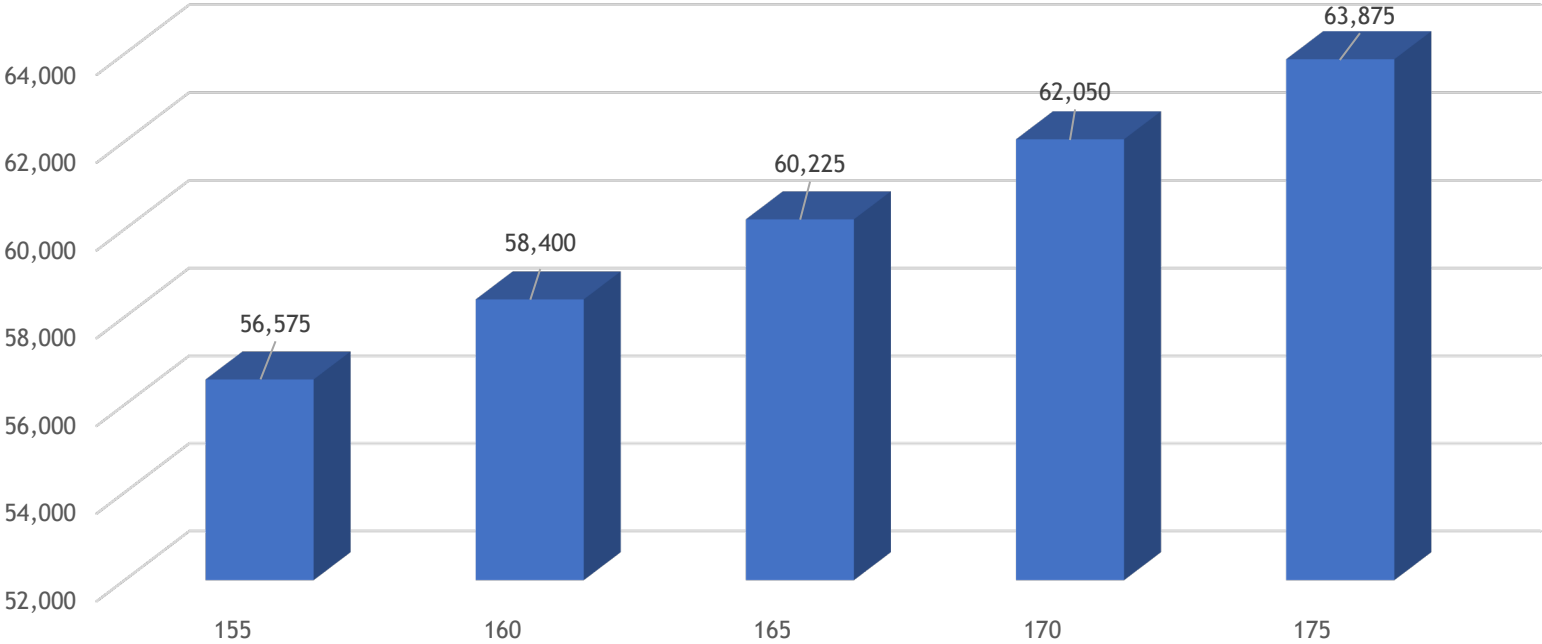
October Payor Source	Census (ADC)	Resident Paid Days
Total	153	4737
Medicaid	123	3801
Medicare A	6	199
Private Pay	23	704
Managed Care	1	33

# Annual Resident Days Comparison



# Resident Paid Days by Census Goal

Resident Paid Days By Goal Census



# IDPH Complaint Surveys and Grievances

**Grievances: One grievance in December**

- **Walking Program**

**IDPH Complaint Surveys: no new complaint surveys since last meeting**

- **12/13/2025 - Walking Program, no findings**

# Quality Measures

## ▶ Falls

- ▶ 24 falls for the month of November (down 9 from the month of November)
- ▶ 2 major injuries

## ▶ Facility Acquired Pressure Ulcers

- ▶ 4 for the month of November (up 1 from the month of November)
- ▶ 3 healed within 14 days by the end of the month
- ▶ 1 resident had 2 of the 4

## ▶ Urinary Tract Infections

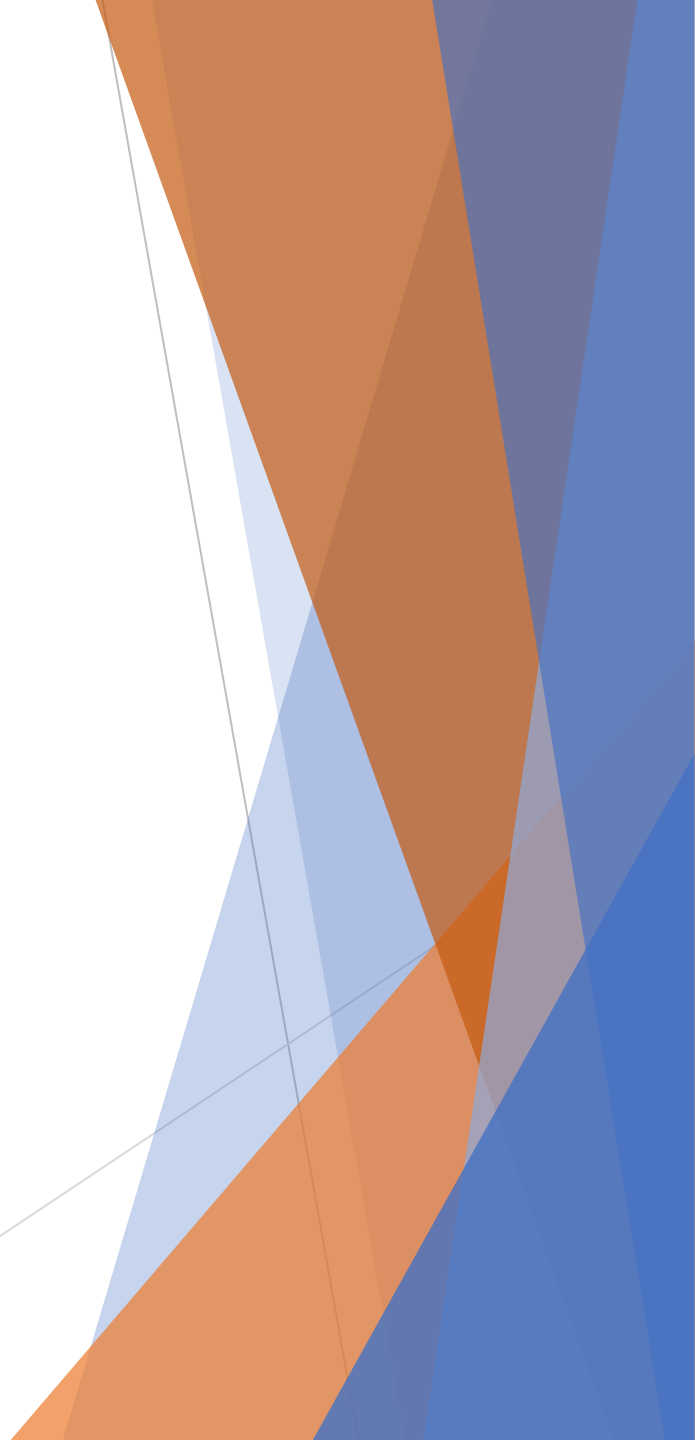
- ▶ 12 UTIs for the month of December (up 2 from the November)

# Respiratory Outbreak

- ▶ On December 26<sup>th</sup> Illinois respiratory illnesses were on the rise and IDPH and CDC issued a health alert to facilities to implement preventative measures such as mandatory masking.
- ▶ Masking and measures implemented prior to any reported cases.
- ▶ Outbreak testing occurs until 14 days with no additional cases.
- ▶ Staff: 6 COVID cases, 2 Influenza A cases, only 1 staff currently out for illness
- ▶ Residents: 4 COVID cases, 2 Influenza A cases
  - ▶ Dove unit on isolation precautions for exposure testing
  - ▶ Eagle unit is now off isolation for Influenza cases

# MONTHLY OPERATIONS

- ▶ New Hires 3, Terms 7, Turn-Over Rate 2.83%
- ▶ Vacancies: 2 Nurses, 2 C.N.A.s, 1 PM Cook
- ▶ Call Light Project is going well, on track, ahead of schedule by 2 weeks, started Cardinal on Jan. 12th
- ▶ Agency Usage up in the month of December (nursing only), still maintaining within FY budget
- ▶ Navigator Group Purchasing
- ▶ Relationship building with Assisted Living facilities
- ▶ IDPH Annual Survey window open



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

For the Month Ended November 30, 2025 (Unaudited)

	FY 2025 Actual <i>(Unaudited)</i>	FY 2026 Revised Annual Budget	FY 2026 Actual <i>(2-Month)</i>	Variance with Budget Over (Under)	% of Budget <i>(Target 16.67%)</i>
<b>Operating Revenues</b>					
Intergovernmental	640,275	585,524	-		
Charges for Services, net of bad debt exp	19,362,087	21,612,360	3,677,759		
Other	2,404	5,778	1,017		
<b>Total Operating Revenues</b>	<b>20,004,766</b>	<b>22,203,662</b>	<b>3,678,776</b>	<b>(18,524,886)</b>	<b>16.57%</b>
<b>Operating Expenses</b>					
Personnel	13,381,805	14,422,766	2,738,942	(11,683,824)	18.99%
Personnel Chgs in LT Debt	2,228,468	-	-		
Supplies and services	6,835,585	6,902,726	733,938	(6,168,788)	10.63%
Depreciation	260,994	375,000	-	(375,000)	0.00%
Capital Outlay	-	-	69,443	69,443	0.00%
<b>Total Operating Expenses</b>	<b>22,706,852</b>	<b>21,700,492</b>	<b>3,542,323</b>	<b>(18,158,169)</b>	<b>16.32%</b>
<b>Operating income (loss)</b>	<b>(2,702,086)</b>	<b>503,170</b>	<b>136,453</b>	<b>(366,717)</b>	
<b>Non-Operating Revenues(Expenses)</b>					
Property Taxes	2,868,984	2,900,000	-	(2,900,000)	0.00%
Transfer from Other Funds	44,117	-	-	-	NA
<b>Total Non-Operating Rev (Exp)</b>	<b>2,913,101</b>	<b>2,900,000</b>	<b>-</b>	<b>(2,900,000)</b>	<b>0.00%</b>
<b>Net increase (decrease) in net position</b>	<b>211,015</b>	<b>3,403,170</b>	<b>136,453</b>	<b>(3,266,717)</b>	
Total net position, beginning of period	(267,084)		(56,069)		
Prior period adjustment	-	-	-		
<b>Total net position, end of period</b>	<b>(56,069)</b>		<b>80,384</b>		
<b>RBNH Expenses Paid by County:</b>					
Employer Share Payroll Taxes	851,410		172,283		
Employer Share IMRF	377,729		86,424		
Worker's Comp & Settlements	-		NA		
<b>Total other RBNH expenses</b>	<b>1,229,139</b>	<b>-</b>	<b>258,707</b>	<b>-</b>	<b>-</b>

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

For the Month Ended November 30, 2025 (Unaudited)

	FY 2025 Actual <i>(Unaudited)</i>	FY 2026 Revised Annual Budget	FY 2026 Actual <i>(2-Month)</i>	Variance with Budget <i>Over (Under)</i>	% of Budget <i>(Target 16.67%)</i>
<b>Operating Revenues</b>					
Intergovernmental					
Federal Matching Aid	197,220	84,830	-		
State Quality Improvement	61,130	125,000	-		
State CNA Incentive	377,700	373,296	-		
TIF revenue	4,225	2,398	-		
Total Intergovernmental	<u>640,275</u>	<u>585,524</u>	<u>-</u>	<u>(585,524)</u>	<u>0.00%</u>
Charges for Services					
Medicare	427,825	550,000	113,575		
Medicare-contractual allowance	760,132	930,214	215,732		
Medicaid	8,157,305	10,000,000	1,378,570		
Medicaid-contractual allowance	4,786,846	4,797,736	956,882		
Hospice	1,732,696	1,800,000	300,000		
Hospice-contractual allowance	935,830	975,140	124,841		
Insurance/Priv Pay	2,386,346	2,000,000	517,447		
Insurance-contractual allowance	(46,243)	(18,646)	-		
Ancillary revenue	443,361	818,916	69,325		
Other patient revenue	1,198	-	-		
Food charges	8,504	9,000	1,387		
Souvenir and other	-	-	-		
Total Charges for Services	<u>19,593,800</u>	<u>21,862,360</u>	<u>3,677,759</u>	<u>(18,184,601)</u>	<u>16.82%</u>
Less: Bad Debt Expense	(231,713)	(250,000)	-	250,000	0.00%
	<u>19,362,087</u>	<u>21,612,360</u>	<u>3,677,759</u>	<u>(17,934,601)</u>	<u>17.02%</u>
Other					
Uniform fees	-	1,296	-		
Donations	1,650	3,000	192		
Interest	-	-	551		
Employee Reimbursements	-	-	25		
Other unclassified revenue	754	1,482	249		
Total Other	<u>2,404</u>	<u>5,778</u>	<u>1,017</u>	<u>(4,761)</u>	<u>17.60%</u>
Total Operating Revenues	<u>20,004,766</u>	<u>22,203,662</u>	<u>3,678,776</u>	<u>(18,524,886)</u>	<u>16.57%</u>

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

For the Month Ended November 30, 2025 (Unaudited)

	FY 2025 Actual (Unaudited)	FY 2026 Revised Annual Budget	FY 2026 Actual (2-Month)	Variance with Budget Over (Under)	% of Budget (Target 16.67%)
<b>Personnel</b>					
Admin & Business Office (70500)					
Regular Salaries	625,014	758,540	128,699	(629,841)	
Vacation Payouts	-	-	-	-	
Part-time Salaries	42,256	38,198	8,046	(30,152)	
Overtime	23,156	25,000	4,056	(20,944)	
Life Insurance	467	223	69	(154)	
Health Insurance	126,154	125,889	24,107	(101,782)	
Contingency	-	168,357	-	(168,357)	
<b>Total Admin &amp; Business Office</b>	<b>817,047</b>	<b>1,116,207</b>	<b>164,977</b>	<b>(951,230)</b>	<b>14.78%</b>
Activities (71000)					
Regular Salaries	337,537	366,382	70,436	(295,946)	
Vacation Payouts	730	-	-	-	
Part-time Salaries	-	-	-	-	
Overtime	39,750	20,000	8,913	(11,087)	
Life Insurance	411	455	75	(380)	
Health Insurance	36,469	40,294	7,136	(33,158)	
<b>Total Activities</b>	<b>414,897</b>	<b>427,131</b>	<b>86,560</b>	<b>(340,571)</b>	<b>20.27%</b>
Social Services (71500)					
Regular Salaries	206,086	211,354	34,426	(176,928)	
Vacation Payouts	-	-	-	-	
Overtime	8,765	5,500	1,861	(3,639)	
Life Insurance	226	228	28	(200)	
Health Insurance	61,111	64,572	12,047	(52,525)	
<b>Total Social Services</b>	<b>276,188</b>	<b>281,654</b>	<b>48,362</b>	<b>(233,292)</b>	<b>17.17%</b>
Dietary (72020/72021/72023)					
Regular Salaries	819,291	979,052	162,564	(816,488)	
Vacation Payouts	1,225	-	367	367	
Part-time Salaries	49,926	52,300	10,318	(41,982)	
Overtime	89,838	72,000	17,467	(54,533)	
Life Insurance	1,010	1,049	154	(895)	
Health Insurance	158,560	169,911	28,973	(140,938)	
<b>Total Dietary</b>	<b>1,119,850</b>	<b>1,274,312</b>	<b>219,843</b>	<b>(1,054,469)</b>	<b>17.25%</b>

	FY 2025 Actual (Unaudited)	FY 2026 Revised Annual Budget	FY 2026 Actual (2-Month)	Variance with Budget Over (Under)	% of Budget (Target 16.67%)
Daily Services (72500/72530/72532)					
Regular Salaries	5,716,423	6,980,450	1,193,412	(5,787,038)	
Vacation Payouts	1,632	-	-	-	
Part-time Salaries	445,363	450,000	109,443	(340,557)	
Overtime	1,717,378	768,500	297,160	(471,340)	
Life Insurance	4,324	2,540	785	(1,755)	
Health Insurance	1,085,907	1,149,693	255,350	(894,343)	
<b>Total Daily Services</b>	<b>8,971,027</b>	<b>9,351,183</b>	<b>1,856,150</b>	<b>(7,495,033)</b>	<b>19.85%</b>
Housekeeping (73000)					
Regular Salaries	399,282	467,845	74,545	(393,300)	
Vacation Payouts	294	-	746	746	
Part-time Salaries	-	-	-	-	
Overtime	53,677	50,000	8,819	(41,181)	
Life Insurance	494	455	70	(385)	
Health Insurance	75,757	82,029	14,366	(67,663)	
<b>Total Housekeeping</b>	<b>529,504</b>	<b>600,329</b>	<b>98,546</b>	<b>(501,783)</b>	<b>16.42%</b>
Laundry (73500)					
Regular Salaries	61,012	62,843	12,021	(50,822)	
Overtime	8,453	5,000	1,490	(3,510)	
Life Insurance	46	91	7	(84)	
Health Insurance	10,076	10,647	1,986	(8,661)	
<b>Total Laundry</b>	<b>79,587</b>	<b>78,581</b>	<b>15,504</b>	<b>(63,077)</b>	<b>19.73%</b>
Nursing Admin (74000)					
Regular Salaries	948,970	1,116,118	200,186	(915,932)	
Vacation Payouts	-	-	2,508	2,508	
Part-time Salaries	48,914	-	9,612		
Overtime	11,436	10,000	1,580	(8,420)	
Life Insurance	375	500	68	(432)	
Health Insurance	164,010	166,751	35,046	(131,705)	
<b>Total Nursing Admin</b>	<b>1,173,705</b>	<b>1,293,369</b>	<b>249,000</b>	<b>(1,053,981)</b>	<b>19.25%</b>
Change in Pension Estimate	2,136,812				
Change in OPEB Estimate	91,656				
<b>Total Personnel</b>	<b>15,610,273</b>	<b>14,422,766</b>	<b>2,738,942</b>	<b>(11,693,436)</b>	<b>18.99%</b>

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

For the Month Ended November 30, 2025 (Unaudited)

	FY 2025 Actual <i>(Unaudited)</i>	FY 2026 Revised Annual Budget	FY 2026 Actual <i>(2-Month)</i>	Variance with Budget <i>Over (Under)</i>	% of Budget <i>(Target 16.67%)</i>
<b>Supplies &amp; Services</b>					
Food & Beverage (42250)	965,168	963,000	132,570		
Medical & Dental Supplies (42260)	48,649	660,000	66,543		
Other Departmental Supplies (42290)	220,270	208,800	22,925		
Consulting (43120-see detail below)	661,180	764,973	68,850		
IDHS Bed Assessments (43952/43953)	358,554	550,000	94,101		
Other Professional Services (43190 see detail below)	1,290,654	707,900	16,528		
All Others	3,291,110	3,048,053	332,421		
	6,835,585	6,902,726	733,938	(6,168,788)	10.63%
 <b>Consulting (43120)</b>					
Administration (70500)	36,846	45,000	-		
Activity Consulting (71000)	3,463	3,456	316		
Social Svc Consulting (71500)	984	1,200	328		
Dietary Consulting (72000)	42,556	45,000	5,254		
Medical Records Consulting (72500)	7,729	-	3,865		
Therapy/Rehab (72533:72535)	549,202	646,267	55,687		
Medical Director (72539)	17,400	20,300	2,900		
Pastoral Care (72540)	3,000	3,750	500		
Nursing Admin (74000)	-	-	-		
	661,180	764,973	68,850	(696,123)	9.00%
 <b>Other Professional Services (43190)</b>					
Activities (71000)	14,741	11,400	2,415		
Background Checks (70500)	23,149	25,000	1,521		
Nursing Temps (72500)	1,238,639	600,000	9,917		
Other	14,125	71,500	2,675		
	1,290,654	707,900	16,528	(691,372)	2.33%

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

For the Month Ended November 30, 2025 (Unaudited)

	FY 2025 Actual <i>(Unaudited)</i>	FY 2026 Actual	Variance with Prior Year <i>Over (Under)</i>
<b>Current assets</b>			
Cash and investments	-	-	-
Receivables, net property taxes	2,973,939	2,899,039	(74,900)
Receivables, net patient	3,937,188	4,660,643	723,455
Receivable from other governments	-	-	-
Inventory	135,263	135,263	-
Prepaid expenses	64,106	32,704	(31,402)
<b>Total current assets</b>	<b>7,110,496</b>	<b>7,727,649</b>	<b>617,153</b>
<b>Noncurrent assets</b>			
Restricted cash and investments	142,225	155,947	13,722
Restricted net pension asset	2,477	2,477	-
Capital assets not being depreciated	645,548	645,548	-
Capital assets being depreciated, net	1,795,873	1,795,873	-
Construction in Progress	208,058	208,058	-
<b>Total noncurrent assets</b>	<b>2,794,181</b>	<b>2,807,903</b>	<b>13,722</b>
<b>Total assets</b>	<b>9,904,677</b>	<b>10,535,552</b>	<b>630,875</b>
<b>Deferred outflows of resources</b>			
Other post-employment benefit items	126,764	126,764	-
Pension items-IMRF	3,212,762	3,212,762	-
Total deferred outflows of resources	3,339,526	3,339,526	-
<b>Total asset and deferred outflows of resources</b>	<b>13,244,203</b>	<b>13,875,078</b>	<b>630,875</b>
<b>Current liabilities</b>			
Accounts payable	2,455,599	2,075,150	(380,449)
Accrued payroll	547,538	547,538	-
Payable to other governments	-	-	-
Other deferred revenue	-	-	-
<b>Total current liabilities</b>	<b>3,003,137</b>	<b>2,622,688</b>	<b>(380,449)</b>
<b>Noncurrent liabilities</b>			
Compensated absences	271,909	271,909	-
Advances from other funds	6,219,323	7,094,195	874,872
Net pension liability	-	-	-
Other post-employment benefit obligation	742,949	742,949	-
<b>Total noncurrent liabilities</b>	<b>7,234,181</b>	<b>8,109,053</b>	<b>874,872</b>
<b>Total liabilities</b>	<b>10,237,318</b>	<b>10,731,741</b>	<b>494,423</b>
<b>Deferred inflows of resources</b>			
Property taxes levied for next period	2,899,039	2,899,039	-
Other post-employment benefit items	163,915	163,915	-
Pension items - IMRF	-	-	-
<b>Total deferred inflows of resources</b>	<b>3,062,954</b>	<b>3,062,954</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>13,300,272</b>	<b>13,794,695</b>	<b>494,423</b>
<b>Net position</b>			
Net investment in capital assets	2,649,479	2,649,479	-
Restricted for net pension asset	2,477	2,477	-
Restricted for patient funds-expendable	142,225	155,947	13,722
Unrestricted	(2,850,250)	(2,727,520)	122,730
<b>Total net position</b>	<b>(56,069)</b>	<b>80,383</b>	<b>136,452</b>
<b>Total liabilities, deferred inflows and net position</b>	<b>13,244,203</b>	<b>13,875,078</b>	<b>630,875</b>