

PINE VALLEY & CHILD SUPPORT

The Richland County Pine Valley & Child Support Standing Committee will convene at 6pm, Monday, July 17, 2023, in the **administrative conference room of Pine Valley Community Village, 25951 Circle View Lane, Richland Center, WI 53581**

- 1) Call meeting to order
- 2) Approve the agenda and verify the posting
- 3) Approve the minutes of the June 19, 2023, Pine Valley & Child Support committee meeting
- 4) **CS** Review/Approval of monthly bills
- 5) **CS** Performance Numbers for June
- 6) **CS** Agency Expenditures & Rolling Budget as of June 30, 2023
- 7) **CS** Consideration of 2024 budget
- 8) **CS** Director's Report
- 9) **PV** Agings Review & Accounts Receivable Trend Report
- 10) **PV** Consideration of Vouchers
- 11) **PV** Census recap, Financial report
- 12) **PV** Consideration to purchase a used Wheelchair Van
- 13) **PV** consideration of 2024 budget
- 14) **PV** Administrator's report (Solar Array, outdoor shelter, staffing)
- 15) Adjournment

Pine Valley & Child Support Standing Committee – Meeting Minutes

Held at Pine Valley Community Village, in the administrative conference room

June 19, 2023 – 6:00pm

Attendance: Board members present included Ken Rynes, Don Seep, Marty Brewer, Barb Voyce, Pat Rippchen and Richard McKee. Steve Williamson was absent. Staff present included Tom Rislow – Administrator, Amy Hoffman – Director, and Therese Deckert – administrative assistant. Guest speaker during the audit presentation was Marissa Powers, from Johnson Block.

Call to order: The meeting was called to order at 6:00pm by the chair, Richard McKee.

Motion made by Ken Rynes and seconded by Barb Voyce, to **approve the agenda** and **verify the posting**. Motion passed.

Motion made by Pat Rippchen and seconded by Ken Rynes to **approve the minutes** of the PV/CS May 15, 2023 meeting. Motion passed.

PV Marissa Powers from Johnson Block reported to the Trustees the results of the Financial Audit they completed of Pine Valley for the year ended December 31, 2022. Motion made by Marty Brewer and seconded by Ken Rynes to accept the report. Motion passed.

CS Review/Approval of monthly bills. Motion made by Don Seep and seconded by Pat Rippchen to approve the bills as presented. Motion passed.

CS performance numbers for May were reviewed.

CS agency expenditure and rolling budget results as of May 31, 2023 were reviewed

CS Motion made by Ken Rynes and seconded by Barb Voyce to go into close session. Motion passed.

CS Close session to discuss agency director compensation

CS Motion made by Marty Brewer and seconded by Ken Rynes to come out of close session. Motion passed.

CS Motion made by Don Seep and seconded by Pat Rippchen to refer the issue of excess hours being worked by the agency director, to the interim county administrator, Jon Hochkammer. Motion passed.

CS Amy gave her Director's Report

PV Accounts Receivable Trend report. Therese's report showed days in accounts receivable for May was 52.04; in April it was 41.05. The goal is to be under 40. Therese explained that May numbers were higher due to the Medicare payment of \$358,723.81 having arrived after month-end.

PV Consideration of vouchers.

Therese highlighted **cash receipts** for May of \$650,781.30 (lower than usual due to the Medicare payment arriving late). Therese highlighted the liability and auto insurance premium allocation from the courthouse of \$7,494. Therese said payroll expenses amounted to \$504,633.93, and vouchers were \$233,920.25. The cash variance for the month totaled a negative \$96,313.63 (due to that late arrival of the Medicare payment).

From the **Cash Disbursements Journals for May**, Therese said agency staffing charges for May were around \$57,000. Therese then highlighted check #9843 for \$1,829.60 to Clary Memorial, to close out a resident's account; check #9950 for \$2,372.23 for the credit card, which included various purchases such as educational materials, on-line training fees, bathroom vanity lights, association fees, to name a few; check #9940 for \$1,724.20 to Precision Controls for service and repairs to one of the walk-in freezers; check #9995 for \$2,200 to John Sterling Associates, for annual compliance screening; check #9998 for \$1,370.93 to LW Allen for a transducer related to the well water monitoring system; check #10017 for \$1,031.54 to USA Blue Book for a check valve for the well. Motion made by Don Seep and seconded by Pat Rippchen to approve the vouchers as presented. Motion passed.

PV Census. Tom reviewed the census report for May, highlighting the SNF census average of 66/day and the CBRF census average of 15/day.

PV Financials. Therese highlighted from the balance sheet, the current operating cash balance of \$3,355,354.12, which she said amounts to over 4 months of operating expenses.

From the **PV operations statements for May**, Therese highlighted the total revenues of \$938,537 and expenses of \$902,488, leaving a bottom line for the month at a net gain of \$36,039. Year to date through May, the facility has performed \$570,824 better than budget.

PV Cash Flow Report. Therese shared the cash flow report, showing comparisons of cash flow since January of 2022 on a month by month basis.

PV Federal Audit of Provider Relief Funds received by Pine Valley. Therese reviewed the status of the audit – that an exit conference with the auditors was held on June 12 – and that PV will be submitting a letter highlighting one area of disagreement with the auditor’s findings – regarding the categorization of the \$112,000 of ARPP funds used for hazard pay for the employees in 2021. Staff remain hopeful that PV will not have to return any of the over \$700,000 in stimulus funds received during the defined reporting period.

PV Administrator’s report. Tom’s report included the status of the Solar Array (still waiting on breakers that haven’t been shipped yet); status of the Medical supplier RFP (the facility chose to go with ELIM, and end its long relationship with McKesson); gave the outcome of the market classification review sent to Carlson Dettmann (they affirmed the position belongs in a higher grade); supplemental payments (these twice-a-year payments have decreased by two-thirds from around \$600,000/year to around \$200,000. Fortunately, the State appears receptive to a change in formula which will distribute the available funds to all county homes in a more equitable manner – and if passed, would return PV’s supplemental payments close to its previous level); PV Foundation’s annual Chicken-Q will be June 25, (serving 11-1, drive through); staffing – have vacant positions in nursing, assisted living, and with cooks.

Motion to adjourn made by Ken Rynes and seconded by Marty Brewer; motion passed.

Next meeting will be on Monday, July 17, 2023, at 6pm.

Jun-23	Over 90	Over 120	Total	Comments
1	2,333.00	0	2,333.00	Humana \$962.29 Haley working on; \$1,372 PVT, patient deceased no estate
2	0.00	7,996.52	7,996.52	private pay balance; insurance lapsed; making \$100/mth payments
3	178.00	0.00	178.00	Bed tax
4	0.00	1,680.51	1,680.51	Patient Liability-defaulting on pymts; Corp. Counsel to send letter
5	0.00	1,870.00	1,870.00	son has filed another Medicare appeal
6	2,760.98	61,170.00	63,930.98	Private balance \$61,170; PL \$2,760.98; lien filed; property for sale
7	0.00	160.00	160.00	private pay coinsurance
8	0.00	106.04	106.04	PL; making monthly payments
9	0.00	42,054.21	42,354.21	\$100/month payments; lien filed
10	0.00	8,741.18	8,741.18	PL \$8,741.18- old balance; not incurring future expense as on FC
11	173.29	0.00	173.29	Bed tax
	\$ 5,271.98	\$ 123,778.46	\$ 129,350.44	

Total of Liens 106,285.19

SCHEDULE OF VOUCHERS – PINE VALLEY COMMUNITY VILLAGE

RICHLAND COUNTY

DATE: JUNE, 2023

WE HEREBY CERTIFY THAT THE BOARD OF TRUSTEES OF THE COUNTY OF RICHLAND PINE VALLEY COMMUNITY VILLAGE HAVE ALLOWED AND AUDITED THE FOLLOWING CLAIMS. YOU ARE INSTRUCTED TO ISSUE A COUNTY-ORDER CHECK TO EACH PERSON NAMED BELOW THE AMOUNT SET OPPOSITE EACH NAME.

SUMMARY OF CASH RECEIPTS AND EXPENSES

CASH RECEIPTS:	+ 1,353,950.95	Med A pymt \$358,723.81 rec'd 6/1/23
Jrn/ Entries: Crthouse		
Telephone/Internet:	- 90.75	
HRA/FLEX & Annual Fees	- 338.80	
Health Ins. Deductible	- 925.28	
Mileage pd thru payroll	- 67.32	
PAYROLL:	534,335.54	(Memorial Hol: Pd in June)
VOUCHERS	- 249,182.19	

Cash Variance	+ 569,011.07	

Posted Cash Disbursements Journal
10010 Cash - Operating
Pine Valley Community Village (PV)

Transactions Thru 06/30/2023

<i>Vendor</i>	<i>Date Entered</i>	<i>Check Date</i>	<i>Void Date</i>	<i>GL Month</i>	<i>Check Number</i>	<i>Check Amount</i>	<i>----- Distribution ----- Account</i>	<i>Amount</i>	<i>Invoice ID</i>
1094 WAL-MART (WALM)									
Walmart purchases	6/1/23	6/1/23		6/23	9960	\$449.55	20010	\$449.55	06012023
985 ALLIANT UTILITIES (WP&L) (ALLI)									
Electrical services	6/8/23	6/8/23		6/23	9961	\$11,127.32	20010	\$11,127.32	06082023
2039 FRONTIER COMMUNICATIONS (FRONC)									
Phone for lift station	6/13/23	6/13/23		6/23	9962	\$79.67	20010	\$79.67	06132023
2274 KWIK TRIP, INC. (KWIK)									
Gasoline purchases	6/13/23	6/13/23		6/23	9963	\$223.06	20010	\$223.06	06132023
455 WE ENERGIES (WI GAS) (WE)									
Gas service	6/13/23	6/13/23		6/23	9964	\$404.16	20010	\$404.16	06132023
1841 CARDMEMBER SERVICES (CARD)									
Credit card purchases	6/22/23	6/22/23		6/23	10021	\$4,125.40	20010	\$4,125.40	06222023
2451 SCHOENECK, BRIAN (SCHO)									
Medicaid Cost Reporting	6/22/23	6/22/23		6/23	10022	\$1,900.00	20010	\$1,900.00	06222023
1575 GENUINE TELECOM (GENU)									
Phone and TV service	6/22/23	6/22/23		6/23	10023	\$1,704.01	20010	\$1,704.01	06222023
1077 JT & ASSOCIATES, LLC (JTAS)									
Medicare cost report	6/22/23	6/22/23		6/23	10024	\$1,300.00	20010	\$1,300.00	06222023
9006 KRONOS INCORPORATED (KRON)									
Payroll software support	6/22/23	6/22/23		6/23	10025	\$903.81	20010	\$903.81	12089099
561 PINE VALLEY EMERGENCY FUND (PINEV)									
Emerg&petty cash reimb reimbmsmnt 5/18-6/21/23	6/22/23	6/22/23		6/23	10026	\$291.83	20010	\$291.83	06222023
PRATT FUNERAL HOME (PRAT)									
Funeral trust SB	6/22/23	6/22/23		6/23	10027	\$9,382.00	20010	\$9,382.00	06222023
1387 U.S. CELLULAR (USCEL)									
Cell phone service	6/22/23	6/22/23		6/23	10028	\$230.47	20010	\$230.47	06222023
650 R.C. MUNICIPAL UTILITIES (RCMU)									
Waste water treatment	6/22/23	6/22/23		6/23	10029	\$1,741.00	20010	\$1,741.00	06222023
2057 PREMIER MEDICAL STAFFING SERVICES (PREMM)									
1 week Contract RN	6/29/23	6/29/23		6/23	10030	\$2,850.00	20010	\$2,850.00	06292023
6192 GRAPETREE MEDICAL STAFFING (GRAPM)									
2 weeks contract wages- 1 CNA, 1 PCW	6/29/23	6/29/23		6/23	10031	\$8,277.38	20010	\$8,277.38	06292023
6265 ADVANTIS MEDICAL STAFFING (ADVAM)									
1 week contract RN Wages	6/29/23	6/29/23		6/23	10032	\$4,452.50	20010	\$4,452.50	06292023
1411 AGING & DISABILITY RESOURCE CENTER (AGIND)									
Medical transports	7/12/23	6/30/23		6/23	10035	\$415.34	20010	\$415.34	06302023
19 ADDED TOUCH FLORAL (ADDE)									
Funeral flowers	7/12/23	6/30/23		6/23	10036	\$30.00	20010	\$30.00	06302023
2057 PREMIER MEDICAL STAFFING SERVICES (PREMM)									
1 week contracted RN	7/12/23	6/30/23		6/23	10037	\$2,043.75	20010	\$2,043.75	06302023
2703 BEN KOELSCH (KOELB)									
Public Access sponsorship	7/12/23	6/30/23		6/23	10038	\$50.00	20010	\$50.00	06302023

Posted Cash Disbursements Journal

10010 Cash - Operating
Pine Valley Community Village (PV)

Transactions Thru 06/30/2023

<i>Vendor</i>	<i>Date Entered</i>	<i>Check Date</i>	<i>Void Date</i>	<i>GL Month</i>	<i>Check Number</i>	<i>Check Amount</i>	<i>----- Distribution -----</i>		<i>Invoice ID</i>
							<i>Account</i>	<i>Amount</i>	
Trash service	7/12/23	6/30/23		6/23	10078	\$1,052.54	20010	\$1,052.54	06302023
4523 USA BLUE BOOK (USA)									
Valve for water samples	7/12/23	6/30/23		6/23	10079	\$321.18	20010	\$321.18	INV00033612
902 WALSH'S ACE HARDWARE (WALS)									
Maintenance supplies and copy paper	7/12/23	6/30/23		6/23	10080	\$591.70	20010	\$591.70	06302023
4341 WI DEPT OF JUSTICE (WIJUST)									
Background checks	7/12/23	6/30/23		6/23	10081	\$160.00	20010	\$160.00	06302023
2223 WI DEPT. OF HEALTH & FAMILY SERVICES (WIDHFS)									
Bed tax	7/12/23	6/30/23		6/23	10082	\$13,600.00	20010	\$13,600.00	06312023
						<u>\$249,182.19</u>		<u>\$249,182.19</u>	

<i>Total Manual Checks</i>	\$0.00
<i>Total Voided Checks</i>	\$0.00
<i>Total Computer Checks</i>	\$249,182.19

End of Month Data 2023

Month:	Jun-23	SNF													Medicare & Med Adv	
		Average	CBRF	CBRF	SNF	CBRF	SNF	CBRF	SNF	CBRF	SNF	CBRF	SNF	CBRF	Average	budget
	Budget	Census	Budget	Ave Censu:	Admissions	Admission:	Discharges	Discharge	Deaths	Death	D/C Home	D/C home	D/C Other	D/C other	Census	days
JAN	71	65	14.75	14	9	0	4	1	2	1	3	0	1	1	15	10
FEB	71	64	14.75	15	11	3	8	0	3	0	6	0	2	0	13	10
MAR	71	65	14.75	15	11	0	6	2	1	0	5	1	1	1	14	10
APRIL	71	63	14.75	14	1	1	3	0	2	0	3	0	0	0	25	10
MAY	71	66	14.75	15	9	0	3	0	2	0	2	0	1	0	11	10
JUNE	71	70	14.75	15	9	2	6	1	0	1	4	0	2	1	10	10
JULY	71		14.75													10
AUG	71		14.75													10
SEPT	71		14.75													10
OCT	71		14.75													10
NOV	71		14.75													10
DEC	71		14.75													10
Total		393		88	50	6	30	4	10	2	23	1	7	3	88	
2023 Month Avg		66.0		14.7	8.3	1.0	5.0	0.7	1.7	0.3	3.8	0.2	1.2	0.5	14.7	
2022 Total		804		184	99	5	76	2	26	3	65	1	11	1	135	
2022 Month Avg		67		15.3	8.3	0.4	6.3	0.2	2.2	0.3	5.4	0.1	0.9	0.1	11.3	

NOTE: CBRF Budget includes 12.75 Private Pay and 2 FC Pay

2023 Pine Valley Community Village Census

Month	Beginning	End	High	Low	Average	CBRF Avg
January	62	66	67	61	65	14
February	66	64	68	63	64	15
March	64	68	68	63	65	15
April	68	63	68	60	63	14
May	63	67	68	63	66	15
June	67	69	72	67	70	15
July						
August						
September						
October						
November						
December						

PINE VALLEY COMMUNITY VILLAGE

FINANCIAL STATEMENTS

JUNE 2023

DISTRIBUTION:

RICHARD MCKEE
MARTY BREWER
DON SEEP
STEVE WILLIAMSON
KEN RYNES
BARB VOYCE
PAT RIPPCHEN
TOM RISLOW

AVERAGE CENSUS	70
MEDICARE/MED ADVANTAGE	10
CBRF	15

Balance Sheet
as of 6/30/23
Pine Valley Community Village (PV)

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<i>Account</i>	<i>Description</i>	<i>Amount</i>
10000	Assets	
10003	Current Assets	
10050	Patient Trust Funds	
10060	Patient Trust Fund - Checking	11,251.76
10065	Patient Trust Fund-Cash	500.00
		11,751.76
10090	Accounts Receivable	
10100	A/R - Private	150,630.52
10200	A/R - Medicaid	344,115.62
10300	A/R - Medicare Part A	180,950.02
10350	A/R - Medicare Advantage	35,445.27
10400	A/R - Medicare Part B	14,901.85
10500	A/R - Co Insurance Part A	79,595.59
10600	A/R - Co Insurance Part B	6,132.27
10650	A/R - Family Care	122,318.05
10850	A/R - Patient Liability	55,485.26
10860	A/R - Assisted Living	11,323.23
12000	A/R Allowance for Doubtful Accts	(55,370.48)
		945,527.20
14000	Inventory	
14100	Supplies - Medical	39,413.71
14200	Supplies - Dietary	14,928.66
14300	Supplies - Housekeeping	2,895.68
14350	Supplies - Laundry	763.59
14400	Supplies - Maintenance	1,648.19
14550	Supplies - Office	2,114.17
		61,764.00
15000	Prepaid Expenses	
15100	Prepaid - Expenses	6,000.00
15200	Prepaid - Insurance	74,523.14
		80,523.14
	Total Current Assets	1,099,566.10
10005	Cash	
10010	Cash - Operating (4,413,440.19 - \$489,075 interest pymts YE entry = \$3,924,365.19)	3,924,365.19
10015	Cash - Petty	825.00

Balance Sheet
as of 6/30/23
Pine Valley Community Village (PV)

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<i>Account</i>	<i>Description</i>	<i>Amount</i>
10040	Cash-Designated Fund-Capital Impr	1,025,269.55
	Total Cash	4,978,093.37
16000	Fixed Assets	
16010	Land	7,904.18
16020	Land Improvements	286,402.65
16100	Buildings	11,911,041.65
16110	Building Improvements	4,760,647.81
16130	Fixed Equipment	394,036.75
16140	Movable Equipment	1,582,481.16
16150	Transportation Equipment	59,625.98
16160	Minor Equipment	69,331.41
16161	CBRF Land Improvements	55,687.34
16162	CBRF Buildings	2,960,204.16
16163	CBRF Building Improvements	1,018,083.03
16164	CBRF Fixed Equipment	17,423.76
16165	CBRF Moveable Equipment	189,057.25
16170	Accum.Dep. - Land Improvements	(96,791.22)
16500	Accum.Dep. - Building	(2,255,743.69)
16550	Accum.Dep. - Building Improvements	(3,300,534.69)
16650	Accum.Dep. - Fixed Equipment	(140,580.36)
16700	Accum.Dep. - Movable Equipment	(1,149,513.93)
16750	Accum.Dep. - Transportation Equip.	(20,921.14)
16800	Accum.Dep. - Minor Equipment	(69,331.41)
16810	Accum.Dep.-CBRF Land Improv	(17,850.63)
16815	Accum.Dep.-CBRF Building	(559,323.31)
16820	Accum.Dep.-CBRF Building Improv	(677,221.26)
16825	Accum.Dep.-CBRF Fixed Equipment	(12,219.80)
16830	Accum.Dep.-CBRF Moveable Equipment	(132,290.43)
16850	Construction in Progress	6,253.83
	Total Fixed Assets	14,885,859.09
18000	Other Assets	
18001	Net Pension Asset	1,903,820.00
18004	DOR-Projected vs Actual Experience	3,703,609.00
19005	LRLIF DOR-Changes of Actuarial Assump	190,363.00
	Total Other Assets	5,797,792.00
	Total Assets	\$27,522,751.93

Balance Sheet
as of 6/30/23
Pine Valley Community Village (PV)

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<i>Account</i>	<i>Description</i>	<i>Amount</i>	
20000	Liabilities and Equity		
19001	Net OPEB Liability-Life Ins.	549,257.00	
20005	Current Liabilities		
20010	Accounts Payable	28,498.42	
20200	Accrued Payroll	210,054.48	
20210	Accrued Vacation Pay	255,039.71	
20220	Accrued Sick Pay	257,185.70	
20230	Accrued Other Expense	1,974.00	
20240	Accrued Interest	168,440.00	
21510	Resident Refunds/adjustments	(5,873.11)	
21540	Resident Trust - Checking	11,251.76	
21545	Resident Trust - Cash	500.00	
	Total Current Liabilities		927,070.96
25000	Long Term Liabilities		
25011	Long Term Debt-2015 GO Bond - 10 mil	8,495,000.00	
25013	Long Term Debt-2016 GO Bond - 10 mil	7,530,000.00	
	Total Long Term Liabilities		16,025,000.00
26000	Other Liability		
25200	Premium on Bonds	272,918.55	
26003	DIR-Projected & Actual Invest Earnings	4,482,719.00	
	Total Other Liability		4,755,637.55
27003	LRLIF DIR-Proj vs Act Invest Earnings	71,817.00	
30000	Equity		
30010	Contribution Capital-Richland County	23,443,045.21	
30100	Contribution Capital-By Grants	76,254.01	
30800	Retained Earnings(deficit)	(18,231,866.49)	
30900	Current Earnings	(93,463.31)	
	Total Equity		5,193,969.42
	Total Liabilities and Equity		\$27,522,751.93

Statement of Operations
Pine Valley Community Village (PV)
6/1/23 to 6/30/23

Month Actual	Month Budget	Month Diff	PPD Actual	PPD Budget	Account	Days	YTD Actual	YTD Budget	YTD Diff	PPD Actual	PPD Budget
2,535	2,573	38 *	85	86	40000 Revenue		14,521	15,514	993 *	80	86
159,661	172,800	13,139 *	582.70	576.00	40005 Medicare Part A		1,453,434	1,042,560	410,874	608.39	576.00
73,373	61,486	11,887	165.63	160.54	45005 CBRF - Private Pay		439,276	368,916	70,360	165.45	160.33
	7,560	7,560 *		126.00	47005 CBRF - Family Care			45,612	45,612		126.00
119,622	132,500	12,878 *	377.36	276.04	48005 Family Care		685,411	799,416	114,005 *	356.06	276.04
152,047	61,130	90,917	305.31	339.61	50005 Private SNF		618,144	368,673	249,471	326.03	339.48
381,660	322,995	58,665	388.66	276.06	51005 Medicaid SNF		1,888,914	1,948,734	59,820 *	350.38	276.06
9,853	9,853		469.21		55005 Medicare Advantage		161,715		161,715	610.24	
15,209	19,700	4,491 *			58005 Medicare Part B		68,800	118,200	49,400 *		
2,515	2,000	515	0.99	0.78	59001 Other Revenue		22,388	11,850	10,538	1.54	0.76
913,940	780,171	133,769	360.53	303.21	Total Revenue		5,338,081	4,703,961	634,120	367.61	303.21
60000 OPERATING EXPENSE											
12,685	13,540	855	5.00	5.26	61000 Activities		78,475	84,771	6,296	5.40	5.46
10,761	9,994	767 *	4.25	3.88	62000 Social Services		76,173	77,292	1,119	5.25	4.98
285,334	282,736	2,598 *	136.39	132.74	63000 Nursing		1,801,699	1,830,157	28,458	152.22	142.41
16,364	21,600	5,236	6.46	8.39	64000 Medical Supplies		97,239	129,634	32,395	6.70	8.36
45,231	44,297	934 *	17.84	17.22	65000 Other Purchased Services		320,080	266,641	53,439 *	22.04	17.19
13,076	10,670	2,407 *	5.16	4.15	66000 Pharmacy		74,916	64,359	10,557 *	5.16	4.15
1,200	1,425	225	0.47	0.55	66500 Physician Care		7,900	8,550	650	0.54	0.55
5,732	6,624	892	2.26	2.57	67000 Nursing Administration		43,804	42,956	848 *	3.02	2.77
63,649	59,497	4,153 *	25.11	23.12	69000 Dietary		345,192	359,195	14,003	23.77	23.15
8,955	8,950	5 *	3.53	3.48	70000 Laundry		55,220	53,700	1,520 *	3.80	3.46
21,794	19,526	2,268 *	8.60	7.59	71000 Housekeeping		122,720	124,039	1,319	8.45	8.00
15,326	18,251	2,925	6.05	7.09	72000 Plant & Maintenance		119,298	124,718	5,420	8.22	8.04
12,661	14,096	1,435	4.99	5.48	72500 Utilities		81,138	80,076	1,062 *	5.59	5.16
1,741	2,000	259	0.69	0.78	72865 Sewer Plant		11,090	12,000	911	0.76	0.77
16,311	15,163	1,148 *	6.43	5.89	72900 Accounting		93,771	89,466	4,305 *	6.46	5.77
4,450	4,241	209 *	1.76	1.65	73000 Medical Records		28,055	28,340	285	1.93	1.83
36,728	31,346	5,382 *	82.91	81.84	73100 Assisted Living		208,696	203,859	4,837 *	78.60	88.60
51,373	55,129	3,756	20.27	21.43	73200 General & Administration		258,313	266,308	7,995	17.79	17.17
151,802	161,321	9,519	59.88	62.70	73270 Employee Benefits		916,167	996,374	80,207	63.09	64.22
10,870	17,431	6,561	4.29	6.77	73400 Insurance		123,676	104,586	19,090 *	8.52	6.74
93,640	93,632	8 *	36.94	36.39	73440 Depreciation		561,840	561,795	45 *	38.69	36.21
200	325	125	0.08	0.13	80000 Physical Therapy Supplies		1,751	1,950	199	0.12	0.13
523	470	53 *	0.21	0.18	81000 Occupational Therapy Supplies		4,305	2,820	1,485 *	0.30	0.18
	50	50		0.02	82000 Speech Therapy Supplies		28	300	272	0.00	0.02
880,408	892,314	11,906	347.30	346.80	Total OPERATING EXPENSE		5,431,544	5,513,885	82,341	374.05	355.41
33,532	(112,143)	145,675	13.23	(43.58)	Total Income / Loss From Operations		(93,463)	(809,924)	716,461	(6.44)	(52.21)
					add back in depreciation		561,840	561,795			
					SP Recoupment -June 2023		(14,314)	300,000			
					NET		454,063	51,871			

Jan to December 2023 Cash Flow

	Cash Receipts	Expenses	Net Cash	Explanation
Jan	\$ 838,662	\$ 856,466	-\$17,805	2 holidays; sick payout (300,000 tx. from <u>debt service</u> to general fund)
Feb	\$ 719,507	\$ 729,954	-\$10,447	Medicare pymts totaling \$191,893 not rec'd until March;
Mar	\$ 1,264,944	\$ 979,769	\$285,176	\$191,893 delayed Medicare pymt rec'd; 3 payrolls; FC retro rec'd;\$106,400 rec'd liens
Apr	\$ 835,757	\$ 854,312	-\$18,555	Easter holiday
May	\$ 650,781	\$ 747,095	-\$96,314	Medicare pymt \$358,723.81 rec'd June 1, 2023
June	\$ 1,353,951	\$ 784,940	\$569,011	\$358,723 Medicare pymt rec'd; Memorial Holiday
Jul			\$0	
Aug			\$0	
Sept			\$0	
Oct			\$0	
Nov			\$0	
Dec			\$0	
	<u>\$ 5,663,602</u>	<u>\$ 4,952,536</u>	<u>\$ 711,066</u>	

Jan to December 2022 Cash Flow

	Cash Receipts	Expenses	Net Cash	Explanation
Jan	\$ 691,532	\$ 725,527	-\$33,995	sick payout; 2 holidays
Feb	\$ 598,393	\$ 744,213	-\$145,820	includes \$56,661 Worker's comp refund; Medicare pymt \$155,131 deposited in March
Mar	\$ 851,995	\$ 698,087	\$153,908	includes \$155,131 Medicare payment typically rec'd in February
Apr	\$ 794,807	\$ 914,431	-\$119,624	3 payrolls and Easter Holiday
May	\$ 623,209	\$ 718,783	-\$95,575	Medicare pymt \$176,654.18 won't come in until June d/t Memorial Holiday
June	\$ 1,235,100	\$ 737,418	\$497,682	Medicare pymt \$176,654.18 from May rec'd; SP Payment \$374,450 rec'd; holiday payroll
Jul	\$ 776,867	\$ 1,236,253	-\$459,386	July 4th holiday; \$200,00 tx to Capital Fund; \$300,000 tx. to Debt Service Fund
Aug	\$ 758,036	\$ 715,325	\$42,710	
Sept	\$ 765,696	\$ 939,005	-\$173,309	3 Paydates and Labor Day Holiday
Oct	\$ 752,821	\$ 723,407	\$29,414	
Nov	\$ 748,552	\$ 768,102	-\$19,550	Closed FOGO CD; \$56,019.93 to Capital Fund for Shelter
Dec	\$ 1,283,069	\$ 857,564	\$425,505	SP Pymt \$196,500; Medicaid Retro \$271,068.16; Thanksgiving Hol
	<u>\$ 9,880,075</u>	<u>\$ 9,778,115</u>	<u>\$ 101,960</u>	December expenses include pymt of \$ 139,745.03 to WI Co. Mutual Ins. (worker's comp) December expense include concrete for Shelter- Foundation to reimburse with Grant

CAPITAL EXPENDITURES FORECAST – Pine Valley Community Village (updated June 2023)
(items highlighted in red color were used in forecasting capital funds balance needs)

Year (2024)

Computers	\$9,500
Parking lot addition	\$25,000
Patient lift	\$ 6,000
Replace 6 water valves at Pump house	\$ 2,000
Automated door hardware	
Control panel	\$ 2,000
Air mattresses	Foundation will buy
Roof top compressor	\$ 3,000
Refrigerator	\$ 2,800
Washing machines (2)	\$ 2,000
Fire alarm system circuit board (2)	\$ 5,000
Snowblower	\$ 3,000
Unit ice makers (2)	\$ 6,000
Heat pump repairs (2) new Compressors	<u>\$ 9,000</u>

Years (2025-2026)

Mechanical patient lift (1)	\$ 6,000
Mechanical patient lift-to-stand (1)	\$ 6,000
Air Mattresses (3)	\$ 3,000
Refrigerators (2)	\$ 4,000
Patient Scales (2)	\$ 5,000
Dishwasher	\$ 8,500
Laundry equipment (2)	\$ 3,000
Computers/switches	\$ 37,000
Storage Shed	\$50,000
Floor Scrubber	\$12,000
Pave the alley road	<u>\$60,000</u>

Years (2027-2031)

Computer replacements (50)	\$ 43,750
Mechanical patient lift (1)	\$ 6,000
Mechanical patient lift-to-stand (1)	\$ 6,000
Lawn Tractor - trade	\$ 25,000
Air Mattresses (6)	\$ 6,000
Floor Sweeper	\$ 2,700
Carpet Extractor	\$ 3,000
Dishwashers (5)	\$ 30,000
Ice Makers (5)	----

2027-2031 continued...

Refrigerators (5)	\$ 10,000
Roof top air handler unit motors	\$ 3,200
Elevator component replacement	\$ 20,000
Heat seal machine/printer	\$ 2,000
Laundry equipment (8)	\$ 10,400
Spa Tub	<u>\$ 25,000</u>

Years (2032-2041)

Computer replacements	\$ 87,500
Laundry equipment	\$ 20,800
Refrigerators	\$ 20,000
Truck - trade	\$ 15,000
Lawn Tractor - trade	\$ 25,000
Blanket Warmers	\$ 10,000
Air Mattresses	\$ 12,000
Mechanical patient lifts	\$ 12,000
Mechanical patient lift-to-stands	\$ 12,000
Bladder Scanners	\$ 15,000
Floor Scrubber	\$ 14,000
Carpet Extractor	\$ 4,000
Replace 3 compressors	\$ 8,400
Asphalt Replacement	\$ 80,000
Exterior concrete replacement	\$ 62,000
Grant Vehicle	\$ 12,000 (cost share)
Mechanical room air handler	----
Motor replacements	\$ 3,000
Main GEO loop motor replacement	\$ 5,000
Spa Tub	<u>\$ 26,000</u>

(2042 & beyond)

Roof replacement	\$350,000
Electric Beds	\$160,000
Elevator component replace	\$ 50,000
Main GEO loop motor replacement	<u>\$ 5,500</u>

Total (red color only) \$1,026,000

**Revised total for out to
20 years, factoring inflation** **\$1,625,801**

Less current balance (July '21) **(\$ 921,250)**
= Difference **\$ 704,551**

**Annual contribution to capital fund for next 20 years in order to fund the 'difference'
of \$704,551 = \$35,227**

capital fund balance as of June 2023 = \$1,025,269. 90% of solar array project costs have already been paid out of the capital fund. When focus on energy grant comes through (about \$20,000), and donations from Bob & Ray of \$50,000 each come through, and Inflation reduction act solar credit of 30% of project costs comes through (around \$90,000) – all of those funds will go back into the capital fund. So that will replenish the fund considerably.

**2022
ACTUAL**

Audited

40000 Revenue	
40005 Medicare Part A & ADV	2,443,251
45005 CBRF - Private Pay	909,384
47005 CBRF - Family Care	3,556
48005 Family Care	1,851,291
50005 Private SNF	997,165
51005 Medicaid SNF	3,264,299
58005 Medicare Part B	146,608
59001 Other Revenue(includes :	15,453
Total Revenue	9,631,007
60000 OPERATING E:	
61000 Activities	151,164
62000 Social Services	129,254
63000 Nursing	3,392,861
64000 Medical Supplies	230,279
65000 Other Purchased Service	498,512
66000 Pharmacy	137,138
66500 Physician Care	16,850
67000 Nursing Administration	75,176
69000 Dietary	700,631
70000 Laundry	103,312
71000 Housekeeping	230,341
72000 Plant & Maintenance	225,713
72500 Utilities	169,959
72865 Sewer Plant	23,604
72900 Accounting	174,835
73000 Medical Records	53,519
73100 Assisted Living	380,903
73200 General & Administration	500,249
73270 Employee Benefits	1,714,521
73400 Insurance	211,530
73440 Depreciation	1,114,522
Total OPERATING EXPENSE	10,234,873
Total Income / Loss From Operat	<u>(603,866)</u>
S/P Funds	<u>571,000</u>
Loss	<u>-32,866</u>
Add back in Depreciation	1,114,522
\$ tx. to Debt Service Fund	-300,000
\$ tx. to PV Capital Fund	-200,000
Net	\$ 581,656

**2023
PROJECTED
ACTUAL**

40000 Revenue	
Medicare Part A & ADV	2,550,000
CBRF - Private Pay	878,552
CBRF - Family Care	0
Family Care-SNF	1,391,822
Private SNF	1,236,288
Medicaid SNF	4,347,828
Medicare Part B	137,600
Other Revenue	44,776
Total Revenue	10,586,866
60000 OPERATING EXPE	
Activities	156,950
Social Services	144,235
Nursing	3,603,398
Medical Supplies	206,646
Other Purchased Services:	640,160
Pharmacy	149,832
Physician Care	15,800
Nursing Administration	87,608
Dietary	690,384
Laundry	110,440
Housekeeping	245,440
Plant & Maintenance	225,032
Utilities	156,766
Sewer Plant	22,180
Accounting	187,542
Medical Records	56,110
Assisted Living	417,392
General & Administration	516,626
Employee Benefits	1,832,334
Insurance	247,352
Depreciation	1,123,680
Total OPERATING EXPEN	10,835,907
Total Income / Loss From	<u>(249,041)</u>
S/P Funds (estimate)	<u>150,000</u>
Loss	<u>-99,041</u>
Add back in Depreciation	1,123,680
\$ tx. to Debt Service Fund	-600,000
tx to PV Capital Fund	-40,000
Net	\$ 384,639

**2024
PROPOSED
BUDGET**

40000 Revenue	
Medicare Part A & ADV	2,415,583
CBRF - Private Pay	774,564
CBRF - Family Care	103,212
Family Care	2,050,000
Private SNF	1,137,564
Medicaid SNF	3,734,400
Medicare Part B	182,400
Other Revenue	24,900
Total Revenue	10,422,623
60000 OPERATING EXPE	
Activities	177,279
Social Services	143,515
Nursing	3,917,769
Medical Supplies	225,508
Other Purchased Services	529,832
Pharmacy	135,622
Physician Care	17,100
Nursing Administration	96,936
Dietary	755,184
Laundry	113,880
Housekeeping	268,708
Plant & Maintenance	257,295
Utilities	150,456
Sewer Plant	24,000
Accounting	198,602
Medical Records	60,856
Assisted Living	453,557
General & Administration	552,333
Employee Benefits	2,154,466
Insurance	215,798
Depreciation	1,114,505
Total OPERATING EXPENSE	11,563,201
Total Income / Loss From C	<u>(1,140,578)</u>
S/P Funds (estimate)	<u>550,000</u>
Loss	<u>-590,578</u>
Add back in Depreciation	1,114,505
\$ tx. to Debt Service Fund	-425,000
\$ tx to PV capital fund	-40,000
Net	\$ 58,927

Money transferred to Debt Service will be used at the County's discretion the following year