

PINE VALLEY & CHILD SUPPORT

The Richland County Pine Valley & Child Support Standing Committee will convene at 6pm, Monday, September 18, 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 August 21, 2023, Pine Valley & Child Support committee meeting
- 4) **CS** Review/Approval of monthly bills
- 5) **CS** Performance Numbers for August
- 6) **CS** Agency Expenditures & Rolling Budget as of August 31, 2023
- 7) **CS** Director's Report
- 8) **PV** Accounts Receivable Trend Report
- 9) **PV** Consideration of Vouchers
- 10) **PV** Census recap, Financial report, cash flow, audit of use of Federal Stimulus funds
- 11) **PV** status on admin recruitment process
- 12) **PV** Administrator's report (status of budget for '24, Solar Array, outdoor shelter, staffing)
- 13) Adjournment

Pine Valley & Child Support Standing Committee – Meeting Minutes

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

August 21, 2023 – 6:00pm

Attendance: Board members present included Don Seep, Marty Brewer, Barb Voyce, Pat Rippchen, Richard McKee and Steve Williamson. Ken Rynes was absent. Staff present included Tom Rislow – Administrator, Amy Hoffman – Director, and Candace Pesch – County Administrator.

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

Motion made by Don Seep and seconded by Marty Brewer, to **approve the agenda** and **verify the posting**. Motion passed.

Motion made by Marty Brewer and seconded by Steve Williamson to **approve the minutes** of the PV/CS July 17, 2023 meeting. Motion passed.

CS Review/Approval of monthly bills. Motion made by Steve Williamson and seconded by Barb Voyce to approve the bills as presented. Motion passed.

CS performance numbers for July were reviewed.

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

CS Amy gave her Director's Report, including a status report of her agency's budget for '24.

PV Accounts Receivable Trend report. Tom commented that the one large private pay account receivable discussed the previous month, did indeed get paid in full. The trend numbers still reflect it as unpaid, but that's only because it wasn't paid until 24 hours AFTER the close of the month. Tom then reviewed the trend report which showed days in accounts receivable for July was 30.60; in June it was 35.87. The goal is to be under 40.

PV Consideration of vouchers.

Tom highlighted **cash receipts** for July of \$996,049.77 which is due to a strong census in the month of June. Expense entries from the courthouse included \$1,086.55 for food purchased from UW Richland, and \$4,000 paid in sign on bonuses (bonuses are paid quarterly). He said payroll expenses amounted to \$554,159.31 which included the July 4th holiday, and vouchers were \$225,648.46. The cash variance for the month totaled a positive \$210,213.85.

From the **Cash Disbursements Journals for July**, Tom said agency staffing charges for July were \$60,705. Tom then highlighted check #10085 to JT & Associates for \$1,125 for the last payment for the Medicare cost report; check #10088 for the credit card for \$2,419.47 with the most significant expenditures including for replenishment of Kwik Trip anniversary gift cards for employees, lighting for a resident bathroom, C.N.A. recognition week expenses, recognition party for Pine Valley's retired Medical Director, Dr. Smith, and the purchase of voice bombs; check #10090 to Carl or Joan Bethke for \$6,500 for the purchase of a 2013 Dodge Grand Caravan with wheelchair ramp (this purchase was authorized at last month's Trustee meeting); check #10109 to Uline Shipping for \$1446.10 for wheelchair adapted picnic table (the full amount will be reimbursed from donations); check #10121 to American Health Tech for \$4,472.90 which is over the usual monthly fee due to training and coordination fees charged during our recent transition to a new charting system, as well as an annual Corepoint fee; check #10123 to Brittany Glasbrenner for \$267 for RN scholarship. Motion made by Don Seep and seconded by Barb Voyce to approve the vouchers as presented. Motion passed.

PV Census. Tom reviewed the census report for July, highlighting the SNF census average of 67/day and the CBRF census average of 15/day.

PV Financials. Tom highlighted from the balance sheet, the current operating cash balance of \$3,494,579.04, which he said amounts to four months of operating expenses, and reflects the \$210,213 positive cash flow from operations for the month of July, and having transferred out following last month's Trustee meeting \$600,000 to PV's debt service fund, and \$40,000 to PV's capital fund. From the **PV operations statements for July**, Tom highlighted the total revenues of \$871,483 and expenses of \$917,785, leaving a bottom line for the month at a net loss of \$46,302. Year to date through July, the facility has performed \$413,901 better than budget. Tom noted that substantial increases to Family

Care and Medicaid rates just came through and though effective July 1, are not reflected in the July numbers, but will be entered retroactive when the August billings are done.

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

PV Review of recruitment and hiring process for choosing the next administrator for Pine Valley.

PV Administrator's report. Tom's report included the status of the budget for '24 (and that S/P payments will be going away but made up for in the updated Medicaid rates); he also gave an update on the Solar Array and the outside shelter construction; he also gave the status of the international recruiting process, and that Pine Valley will be sending a C.N.A. for medication aide training through WTC at their Tomah facility.

Motion to adjourn made by Pat Rippchen and seconded by Marty Brewer; motion passed.

Next meeting will be on Monday, September 18, 2023, at 6pm.

SCHEDULE OF VOUCHERS – PINE VALLEY COMMUNITY VILLAGE

RICHLAND COUNTY

DATE: AUGUST, 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:	+	938,019.13	(\$64,621 lien paid)
Jrnl Entries: Crthouse			
Telephone/Internet:	-	90.75	
HRA/FLEX & Annual Fees	-	348.00	
2012 Van sold \$ to General Fund	-	711.00	
PAYROLL:	-	531,228.63	
VOUCHERS	-	230,967.52	

Cash Variance	+	174,673.23	

Posted Cash Disbursements Journal

10010 Cash - Operating
Pine Valley Community Village (PV)

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Transactions Thru 08/31/2023

Vendor	Date Entered	Check Date	Void Date	GL Month	Check Number	Check Amount	----- Distribution ----- Account	Amount	Invoice ID
985 ALLIANT UTILITIES (WP&L) (ALLI)									
Electrical services	8/3/23	8/3/23		8/23	10099	\$11,271.23	20010	\$11,271.23	08032023
1094 WAL-MART (WALM)									
Walmart Purchases	8/3/23	8/3/23		8/23	10100	\$711.51	20010	\$711.51	08032023
1841 CARDMEMBER SERVICES (CARD)									
Credit card purchases	8/17/23	8/17/23		8/23	10160	\$1,454.22	20010	\$1,454.22	08172023
903 CARLSON DETTMANN (CARLD)									
Classification review: HR Generalist/RN	8/17/23	8/17/23		8/23	10161	\$275.00	20010	\$275.00	308665
2039 FRONTIER COMMUNICATIONS (FRONC)									
Phone for lift station	8/17/23	8/17/23		8/23	10162	\$79.72	20010	\$79.72	08172023
2274 KWIK TRIP, INC. (KWIK)									
Gasoline purchases	8/17/23	8/17/23		8/23	10163	\$439.85	20010	\$439.85	08172023
650 R.C. MUNICIPAL UTILITIES (RCMU)									
Waste water treatment	8/17/23	8/17/23		8/23	10164	\$1,741.00	20010	\$1,741.00	08172023
455 WE ENERGIES (WI GAS) (WE)									
Gas service	8/17/23	8/17/23		8/23	10165	\$351.77	20010	\$351.77	08172023
2057 PREMIER MEDICAL STAFFING SERVICES (PREMM)									
1 week contracted RN	8/24/23	8/24/23		8/23	10166	\$2,381.25	20010	\$2,381.25	08242023
6192 GRAPETREE MEDICAL STAFFING (GRAPM)									
2 weeks contracted wages- 3 CNA's, 1 PCW	8/24/23	8/24/23		8/23	10167	\$16,262.50	20010	\$16,262.50	08242023
6265 ADVANTIS MEDICAL STAFFING (ADVAM)									
2 Weeks Contract RN Wages	8/24/23	8/24/23		8/23	10168	\$8,130.00	20010	\$8,130.00	08242023
1575 GENUINE TELECOM (GENU)									
Phone and TV service	8/24/23	8/24/23		8/23	10169	\$1,749.01	20010	\$1,749.01	08242023
9006 KRONOS INCORPORATED (KRON)									
Payroll software support	8/24/23	8/24/23		8/23	10170	\$877.43	20010	\$877.43	08242023
1387 U.S. CELLULAR (USCEL)									
Cell phone service	8/24/23	8/24/23		8/23	10171	\$230.51	20010	\$230.51	08242023
SULLIVAN, DAWN (SULLD)									
Refund overpayment CL	8/29/23	8/29/23		8/23	10172	\$12,133.45	20010	\$12,133.45	08292023
19 ADDED TOUCH FLORAL (ADDE)									
Funeral flowers	9/13/23	8/31/23		8/23	10183	\$60.00	20010	\$60.00	08312023
2057 PREMIER MEDICAL STAFFING SERVICES (PREMM)									
1 week contracted RN	9/13/23	8/31/23		8/23	10184	\$2,400.00	20010	\$2,400.00	08312023
2065 QUADIENT FINANCE USA, INC. (QUADF)									
Pstage meter rental 09/26/23 - 09/25/24	9/13/23	8/31/23		8/23	10185	\$239.88	20010	\$239.88	60413902
2565 JOHNSON BLOCK & CO CPA'S (JOHNBL)									
Final Billing Audit 2022	9/13/23	8/31/23		8/23	10186	\$589.00	20010	\$589.00	510515
2703 BEN KOELSCH (KOELB)									
Public Access sponsorship	9/13/23	8/31/23		8/23	10187	\$50.00	20010	\$50.00	08312023
2856 ORKIN INC (ORKIP)									

Posted Cash Disbursements Journal

10010 Cash - Operating
 Pine Valley Community Village (PV)

Transactions Thru 08/31/2023

<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>Account</i>	<i>Amount</i>	<i>Invoice ID</i>
Pest Control Service	9/13/23	8/31/23		8/23	10188	\$85.00	20010		\$85.00	249793303
459 ARAMARK (ARAMA)										
Laundry services	9/13/23	8/31/23		8/23	10189	\$8,479.94	20010		\$8,479.94	08312023
6145 OAK MEDICAL SC (OAKME)										
Medical director fee	9/13/23	8/31/23		8/23	10190	\$1,200.00	20010		\$1,200.00	08312023
6173 ROCKET INDUSTRIAL (ROCKI)										
Dietary Chemicals	9/13/23	8/31/23		8/23	10191	\$251.71	20010		\$251.71	08312023
6192 GRAPETREE MEDICAL STAFFING (GRAPM)										
2 weeks contracted wages- 3 CNA's, 1 PCW	9/13/23	8/31/23		8/23	10192	\$18,032.50	20010		\$18,032.50	08312023
6257 CIVIC MEDIA (CIVIM)										
WRCO radio advertising	9/13/23	8/31/23		8/23	10193	\$408.00	20010		\$408.00	08312023
6262 SARA SUARDINI (SUARS)										
Dietary consultant	9/13/23	8/31/23		8/23	10194	\$2,042.50	20010		\$2,042.50	08312023
6265 ADVANTIS MEDICAL STAFFING (ADVAM)										
2 Weeks Contract RN Wages	9/13/23	8/31/23		8/23	10195	\$6,402.50	20010		\$6,402.50	08312023
6383 Elim Preferred Services (ELIM)										
Medical supplies	9/13/23	8/31/23		8/23	10196	\$10,931.96	20010		\$10,931.96	08312023
914 PHILLIPS TOTAL CARE PHARMACY, INC. (PHILLI)										
Pharmacy and IV charges	9/13/23	8/31/23		8/23	10197	\$7,833.87	20010		\$7,833.87	08312023
3060 INOVALON PROVIDER, INC (IVAN)										
Medicare billing service	9/13/23	8/31/23		8/23	10198	\$353.18	20010		\$353.18	23M-0118192
1308 AEGIS THERAPIES, INC. (AEGI)										
Contracted therapy services	9/13/23	8/31/23		8/23	10199	\$46,929.44	20010		\$46,929.44	08312023
1041 RICHLAND COUNTY AMBULANC (AMBU)										
CPR cards	9/13/23	8/31/23		8/23	10200	\$7.00	20010		\$7.00	08312023
2760 AMERICAN HEALTHTECH, INC. (AHTC)										
Accounting and Nursing software support	9/13/23	8/31/23		8/23	10201	\$2,530.90	20010		\$2,530.90	j23080264042
4228 AMERICAN DO IT CENTER (AMER)										
Maintenance supplies	9/13/23	8/31/23		8/23	10202	\$32.99	20010		\$32.99	08312023
CAITLIN APPLEBEE (APPLC)										
LPN Scholarship	9/13/23	8/31/23		8/23	10203	\$151.00	20010		\$151.00	08312023
169 CALLCARE (CALL)										
Call cord	9/13/23	8/31/23		8/23	10204	\$150.71	20010		\$150.71	1542431
1022 CLASS 1 AIR, INC. (GLAS)										
Air filters for DOSA units	9/13/23	8/31/23		8/23	10205	\$502.63	20010		\$502.63	76484
2952 COMMUNITY SERVICE ASSOC. (COMMU)										
Psychologist services	9/13/23	8/31/23		8/23	10206	\$280.00	20010		\$280.00	107905
1217 DALCO (DALC)										
Housekeeping chemicals & supplies	9/13/23	8/31/23		8/23	10207	\$1,181.70	20010		\$1,181.70	08312023
2181 DIRECT SUPPLY (DIRE)										
Parts for beds	9/13/23	8/31/23		8/23	10208	\$260.99	20010		\$260.99	32139863

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2117 FITZSIMMONS HOSPITAL SERVICES (FITZ)									
Mattress, bed, and lift chair rentals	9/13/23	8/31/23		8/23	10209	\$486.50	20010	\$486.50	109801
1118 HOT WATER PRODUCTS, INC. (HOTW)									
3 ignitors for water heaters	9/13/23	8/31/23		8/23	10210	\$444.33	20010	\$444.33	72670
354 HYNEK PRINTING LLC (HYNE)									
Stamped envelopes	9/13/23	8/31/23		8/23	10211	\$941.46	20010	\$941.46	00071942
187 KRAEMER'S WATER STORE, INC. (KRAEM)									
Water softner service & chlorine	9/13/23	8/31/23		8/23	10212	\$482.00	20010	\$482.00	08312023
2612 LAMP RECYCLERS, INC (LRI)									
Biohazardous waste disposal	9/13/23	8/31/23		8/23	10213	\$497.09	20010	\$497.09	08312023
4204 MARTIN BROTHERS DISTRIBUTING (MART)									
Food and dietary purchases	9/13/23	8/31/23		8/23	10214	\$24,057.13	20010	\$24,057.13	08312023
1966 MCKESSON MEDICAL SUPPLY INC. (MCKE)									
Medical supplies	9/13/23	8/31/23		8/23	10215	\$3,228.68	20010	\$3,228.68	08312023
170 MEDLINE INDUSTRIES (MEDL)									
Arm protectors, Glucerna	9/13/23	8/31/23		8/23	10216	\$790.36	20010	\$790.36	08312023
754 NETWORK SERVICES COMPANY (NETW)									
Housekeeping and nursing supplies	9/13/23	8/31/23		8/23	10217	\$2,599.58	20010	\$2,599.58	08312023
5120 NORTHWEST RESPIRATORY SERVICES (NORTH)									
Oxygen, concentrators, bi-paps	9/13/23	8/31/23		8/23	10218	\$1,378.31	20010	\$1,378.31	08312023
1795 OTIS ELEVATOR COMPANY (OTIS)									
Fuel Impact Fee	9/13/23	8/31/23		8/23	10219	\$100.00	20010	\$100.00	F10000117348
2379 PAN-O-GOLD BAKING COMPANY (PANO)									
Bread and buns	9/13/23	8/31/23		8/23	10220	\$475.36	20010	\$475.36	08312023
1295 PELLITTERI WASTE SYSTEMS (PELL)									
Data Shredding	9/13/23	8/31/23		8/23	10221	\$143.25	20010	\$143.25	3933033
1364 PINE VALLEY H&R RESIDENT FUND (PINETRUST)									
Resident trust deposits	9/13/23	8/31/23		8/23	10222	\$728.59	20010	\$728.59	08312023
1774 RHYME BUSINESS PRODUCTS (RHYM)									
Copier service	9/13/23	8/31/23		8/23	10223	\$430.38	20010	\$430.38	AR661194
222 RICHLAND HOSPITAL, INC. (HOSP)									
Diagnostic charges	9/13/23	8/31/23		8/23	10224	\$1,234.00	20010	\$1,234.00	08312023
648 SHOPPING NEWS (SHOP)									
Shopping News Ads	9/13/23	8/31/23		8/23	10225	\$3,397.90	20010	\$3,397.90	08312023
733 SIMPSON'S TRACTOR INC. (SIMPS)									
Dietary consultant	9/13/23	8/31/23		8/23	10226	\$150.15	20010	\$150.15	CT225786
2212 LINCARE INC (SMS)									
Medicare consultant	9/13/23	8/31/23		8/23	10227	\$187.50	20010	\$187.50	BB P101 0823
4598 TOWN & COUNTRY SANITATION, INC. (TOWN)									
Trash removal	9/13/23	8/31/23		8/23	10228	\$1,052.54	20010	\$1,052.54	08312023

Posted Cash Disbursements Journal

10010 Cash - Operating
Pine Valley Community Village (PV)

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Transactions Thru 08/31/2023

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4362 TRANE U.S. INC. (TRAN)									
2 thermostats for resident rooms	9/13/23	8/31/23		8/23	10229	\$533.90	20010	\$533.90	08312023
5093 TRUGREEN (TRUG)									
Lawn service	9/13/23	8/31/23		8/23	10230	\$195.69	20010	\$195.69	182682974
4523 USA BLUE BOOK (USA)									
Check valve for well	9/13/23	8/31/23		8/23	10231	\$154.00	20010	\$154.00	08312023
902 WALSH'S ACE HARDWARE (WALS)									
Maintenance supplies and copy paper	9/13/23	8/31/23		8/23	10232	\$467.97	20010	\$467.97	08312023
WATER TOWER CLEAN & COAT, INC. (WATET)									
Dive clean/inspect reservoir	9/13/23	8/31/23		8/23	10233	\$2,800.00	20010	\$2,800.00	WT8835
4341 WI DEPT OF JUSTICE (WIJUST)									
Background checks	9/13/23	8/31/23		8/23	10234	\$120.00	20010	\$120.00	08312023
617 WI STATE LABORATORY OF HYGIENE (WILAB)									
Water testing	9/13/23	8/31/23		8/23	10235	\$815.00	20010	\$815.00	752712
2223 WI DEPT. OF HEALTH & FAMILY SERVICES (WIDHFS)									
Bed tax	9/13/23	8/31/23		8/23	10236	\$13,600.00	20010	\$13,600.00	08312023
						<u>\$230,967.52</u>		<u>\$230,967.52</u>	

<i>Total Manual Checks</i>	\$0.00
<i>Total Voided Checks</i>	\$0.00
<i>Total Computer Checks</i>	\$230,967.52

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End of Month Data 2023

Month:	Aug-23 SNF Budget	SNF												Medicare & Med Adv		Medicare
		Average Census	CBRF Budget	CBRF Ave Censu:	SNF Admissions	CBRF Admission:	SNF Discharges	CBRF Discharge	SNF Deaths	CBRF Death	SNF D/C Home	CBRF D/C home	SNF D/C Other	CBRF D/C other	Average Census	budget 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	67	14.75	15	8	0	7	1	3	0	6	1	1	0	7	10
AUG	71	63	14.75	14	5	0	8	0	3	0	7	0	1	0	6	10
SEPT	71		14.75													10
OCT	71		14.75													10
NOV	71		14.75													10
DEC	71		14.75													10
Total		523		117	63	6	45	5	16	2	36	2	9	3	101	
2023 Month Avg		65.0		14.6	8.0	0.8	5.6	0.6	2.0	0.3	4.5	0.3	1.1	0.4	12.6	
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	69	67	69	64	67	15
August	67	61	67	61	63	14
September						
October						
November						
December						

10-A

PINE VALLEY COMMUNITY VILLAGE

FINANCIAL STATEMENTS

AUGUST 2023

DISTRIBUTION:

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

AVERAGE CENSUS	63
MEDICARE/MED ADVANTAGE	6
CBRF	14

Balance Sheet
as of 8/31/23
Pine Valley Community Village (PV)

<i>Account</i>	<i>Description</i>	<i>Amount</i>
10000	Assets	
10003	Current Assets	
10050	Patient Trust Funds	
10060	Patient Trust Fund - Checking	8,571.81
10065	Patient Trust Fund-Cash	500.00
		9,071.81
10090	Accounts Receivable	
10100	A/R - Private	42,940.83
10200	A/R - Medicaid	318,637.05
10300	A/R - Medicare Part A	88,258.71
10350	A/R - Medicare Advantage	8,117.37
10400	A/R - Medicare Part B	16,770.81
10500	A/R - Co Insurance Part A	69,642.09
10600	A/R - Co Insurance Part B	8,716.81
10650	A/R - Family Care	131,784.20
10700	A/R - Respite	1,575.00
10850	A/R - Patient Liability	59,208.01
10860	A/R - Assisted Living	13,715.57
12000	A/R Allowance for Doubtful Accts	(55,370.48)
		703,995.97
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	2,633.49
		62,283.32
15000	Prepaid Expenses	
15100	Prepaid - Expenses	6,000.00
15200	Prepaid - Insurance	52,782.48
		58,782.48
	Total Current Assets	834,133.58
10005	Cash	
10010	Cash - Operating (4,158,327.27-\$489,075 interest pymts YE entry = \$3,669,252.27)	3,669,252.27

Balance Sheet
as of 8/31/23
Pine Valley Community Village (PV)

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<i>Account</i>	<i>Description</i>	<i>Amount</i>	
10015	Cash - Petty	825.00	
10040	Cash-Designated Fund-Capital Impr	1,065,269.55	
10042	Cash-Designated Fund-Debt Service	600,000.00	
	Total Cash		5,335,346.82
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	1,583,927.26	
16150	Transportation Equipment	64,811.98	
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	(98,831.56)	
16500	Accum.Dep. - Building	(2,312,396.53)	
16550	Accum.Dep. - Building Improvements	(3,372,592.19)	
16650	Accum.Dep. - Fixed Equipment	(142,891.92)	
16700	Accum.Dep. - Movable Equipment	(1,167,403.61)	
16750	Accum.Dep. - Transportation Equip.	(20,921.14)	
16800	Accum.Dep. - Minor Equipment	(69,331.41)	
16810	Accum.Dep.-CBRF Land Improv	(18,136.73)	
16815	Accum.Dep.-CBRF Building	(573,597.51)	
16820	Accum.Dep.-CBRF Building Improv	(694,190.26)	
16825	Accum.Dep.-CBRF Fixed Equipment	(12,505.32)	
16830	Accum.Dep.-CBRF Moveable Equipment	(135,489.63)	
16850	Construction in Progress	6,253.83	
	Total Fixed Assets		14,706,525.25
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

Balance Sheet
as of 8/31/23
Pine Valley Community Village (PV)

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<i>Account</i>	<i>Description</i>	<i>Amount</i>
	Total Assets	\$27,462,872.65
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	182,937.53
20210	Accrued Vacation Pay	255,039.71
20220	Accrued Sick Pay	257,185.70
20230	Accrued Other Expense	2,632.00
20240	Accrued Interest	168,440.00
21510	Resident Refunds/adjustments	(11,673.11)
21540	Resident Trust - Checking	8,571.81
21545	Resident Trust - Cash	500.00
	Total Current Liabilities	892,132.06
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	23,428,731.11
30100	Contribution Capital-By Grants	76,254.01
30800	Retained Earnings(deficit)	(18,231,866.49)
30900	Current Earnings	(104,089.59)
	Total Equity	5,169,029.04
	Total Liabilities and Equity	\$27,462,872.65

Statement of Operations
Pine Valley Community Village (PV)
8/1/23 to 8/31/23

Month Actual	Month Budget	Month Diff	PPD Actual	PPD Budget	Account	YTD Actual	YTD Budget	YTD Diff	PPD Actual	PPD Budget
2,390	2,658	268 *	77	86	85000 Income / Loss From Operations	19,460	20,830	1,370 *	80	86
2,390	2,658	268 *	77	86	40000 Revenue	19,460	20,830	1,370 *	80	86
99,412	178,560	79,148 *	558.50	576.00	40005 Medicare Part A	1,688,049	1,399,680	288,369	604.17	576.00
69,488	61,486	8,002	160.11	155.66	45005 CBRF - Private Pay	583,708	491,888	91,820	164.29	159.14
	7,812	7,812 *		126.00	47005 CBRF - Family Care		61,236	61,236 *		126.00
122,520	145,844	23,324 *	354.11	294.04	48005 Family Care	926,644	1,091,104	164,460 *	355.58	280.63
135,803	63,022	72,781	332.04	338.83	50005 Private SNF	891,461	494,716	396,745	329.32	339.31
363,220	355,521	7,699	360.34	294.06	51005 Medicaid SNF	2,645,022	2,659,776	14,754 *	351.97	280.66
					53005 Respite	1,575		1,575	315.00	
5,361		5,361	357.40		55005 Medicare Advantage	166,286		166,286	593.88	
26,428	19,700	6,728			58005 Medicare Part B	105,557	157,600	52,043 *		
3,604	1,950	1,654	1.51	0.73	59001 Other Revenue	27,098	15,750	11,348	1.39	0.76
825,836	833,895	8,059 *	345.54	313.73	Total Revenue	7,035,400	6,371,750	663,650	361.53	305.89
60000 OPERATING EXPENSE										
9,973	12,715	2,742	4.17	4.78	61000 Activities	102,351	111,126	8,775	5.26	5.33
8,627	9,766	1,139	3.61	3.67	62000 Social Services	95,910	97,052	1,142	4.93	4.66
249,290	280,509	31,219	127.97	127.45	63000 Nursing	2,379,812	2,404,720	24,908	150.21	139.38
15,016	21,634	6,618	6.28	8.14	64000 Medical Supplies	128,260	172,902	44,642	6.59	8.30
47,763	45,166	2,597 *	19.98	16.99	65000 Other Purchased Services	410,653	356,933	53,720 *	21.10	17.14
7,142	11,013	3,871	2.99	4.14	66000 Pharmacy	91,334	86,384	4,950 *	4.69	4.15
1,480	1,425	55 *	0.62	0.54	66500 Physician Care	11,000	11,400	400	0.57	0.55
6,265	6,624	359	2.62	2.49	67000 Nursing Administration	56,334	56,204	130 *	2.89	2.70
53,725	54,954	1,229	22.48	20.67	69000 Dietary	460,742	472,483	11,741	23.68	22.68
8,673	8,950	277	3.63	3.37	70000 Laundry	74,587	71,600	2,987 *	3.83	3.44
15,528	20,026	4,498	6.50	7.53	71000 Housekeeping	159,148	163,367	4,219	8.18	7.84
17,609	18,201	592	7.37	6.85	72000 Plant & Maintenance	154,866	160,829	5,963	7.96	7.72
12,753	13,196	443	5.34	4.96	72500 Utilities	107,503	106,468	1,035 *	5.52	5.11
2,556	2,000	556 *	1.07	0.75	72865 Sewer Plant	15,372	16,000	629	0.79	0.77
11,597	13,163	1,566	4.85	4.95	72900 Accounting	119,837	120,091	254	6.16	5.77
3,662	4,032	370	1.53	1.52	73000 Medical Records	36,314	36,609	295	1.87	1.76
29,962	30,946	984	69.04	78.34	73100 Assisted Living	277,460	267,351	10,109 *	78.09	86.49
39,175	39,583	408	16.39	14.89	73200 General & Administration	340,958	347,112	6,154	17.52	16.66
143,387	161,321	17,934	59.99	60.69	73270 Employee Benefits	1,214,103	1,319,016	104,913	62.39	63.32
10,870	17,431	6,561	4.55	6.56	73400 Insurance	145,416	139,448	5,968 *	7.47	6.69
93,640	93,632	8 *	39.18	35.23	73440 Depreciation	749,120	749,059	60 *	38.50	35.96
711		711 *	0.30		76000 Non-Operating Expenses	711		711 *	0.04	
230	325	95	0.10	0.12	80000 Physical Therapy Supplies	2,273	2,600	327	0.12	0.12
512	470	42 *	0.21	0.18	81000 Occupational Therapy Supplies	5,371	3,760	1,611 *	0.28	0.18
15	50	35	0.01	0.02	82000 Speech Therapy Supplies	54	400	346	0.00	0.02
790,161	867,132	76,971	330.61	326.23	Total OPERATING EXPENSE	7,139,490	7,272,914	133,425	366.88	349.16
35,675	(33,237)	68,913	14.93	(12.50)	Total Income / Loss From Operations	(104,090)	(901,164)	797,074	(5.35)	(43.26)
add back in deprection						749,120	749,059			
SP Funds Recoupment June 2023						(14,314)	300,000			
NET						630,716	147,895			

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	\$ 996,050	\$ 1,425,836	-\$429,786	July 4th Hol; \$600,000 tx from cash to Debt Service for CO. use in 2024: \$40,000 tx. To PV Capital Fund
Aug	\$ 938,019	\$ 763,346	\$174,673	\$64,621 Lien paid in full
Sept			\$0	
Oct			\$0	
Nov			\$0	
Dec			\$0	
	<u>\$ 7,597,671</u>	<u>\$ 7,141,718</u>	<u>\$ 455,953</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