

**Richland County
Pine Valley Sub-Committee
October 21, 2024**

NOTICE OF MEETING

Please be advised that the Richland County Pine Valley Sub-Committee will convene on Monday, October 21, 2024 at 6pm in the Richland County Board Room of the Courthouse at 181 West Seminary Street, Richland Center, WI 53581.

Information for attending the meeting virtually (if available) can be found at the following link:

<https://administrator.co.richland.wi.us/minutes/pine-valley-committee/>.

If you have any trouble accessing the meeting, please contact MIS Director Barbara Scott at 608-649-5922 (phone) or barbara.scott@co.richland.wi.us (email).

1. Call to Order
2. Approval of Agenda and Verification of Posting
3. Approval of Minutes of the September 16, 2024 Pine Valley Sub-Committee Meeting
4. Public Comment
5. Pine Valley Financials
 - PV Aging Report
 - Accounts Receivable Trend Report
 - Consideration of Vouchers
 - Pine Valley Census Recap-Financial Report
6. Administrator's Report: Staffing, Operations, Events
7. Adjourn

A quorum may be present from other Committees, Boards, or Commissions. No committee, board or commission will exercise any responsibilities, authority or duties except for the Pine Valley Sub-Committee.

Richland County
Pine Valley Sub Committee

The Richland County Pine Valley Committee convened on Monday, September 16, 2024 in person and virtually at 6:00 PM in the County Boardroom of the Richland County Courthouse.

Call to Order: Committee Chair Brewer called the meeting to order at 6:00 PM.

Committee members present: Gary Manning, Mary Miller, Marty Brewer, Marc Couey, Mark Gill & Pat Rippchen. Committee Member participating through WebEx: Sandra Kraemer.

County Board Members Present: Alayne Hendricks, David Turk & Steve Williamson.

Members from the Public Present: Tom Rislow.

Attendants: Staff present include Angela Wall, Interim Pine Valley Administrator; Therese Deckert, PV Business Office Manager; Chad Williamson, PV Maintenance Director, Candace Pesch, County Administrator, Corporate Counsel, Michael Windle.

Approval of Agenda and Verification of Posting: Motion by Couey second by Rippchen to approve agenda. Motion carried and agenda declared approved. It was confirmed the meeting had been properly noticed.

Approval of Minutes of the August 19, 2024 Pine Valley Sub-Committee Meeting: Committee Chair Brewer asked if there were any corrections, hearing none the August 19, 2024 minutes were accepted.

Public Comment: Former PV Administrator Tom Rislow addressed the members of the sub-committee. Alayne Hendricks addressed members of the sub-committee.

Pine Valley Financials – Accounts Receivable Trend Report: Therese reviewed the account receivable trend report which showed days in accounts receivable for August 28.82. The goal is to be under 40 days.

Pine Valley Financials- Consideration of Vouchers: Therese highlighted cash receipts for August \$787,783.85. Therese reported there were 3 payrolls in August totaling \$787,783.85. Vouchers totaled \$192,660.73. Agency staffing charges totaled \$11,888.75 in August. The cash variance for the month totaled a negative \$203,126. Therese then highlighted several checks and welcomed questions on any of the other checks. Motion by Manning, seconded Miller to approve vouchers as presented. Motion carried.

Pine Valley Financial- Pine Valley Census Recap-Financial Report: Angie reviewed the census report for August highlighting the SNF census average of 60/day. CBRF Census averaged 15/day and there is one resident on the SNF side that will be moving to the CBRF. **PV Financials:** Therese highlighted from the balance sheet, the current operating cash balance of 2,207,701.96 which she said amounts to 2.5 months of operating expenses (after removing depreciation expense). Therese pointed out that \$725,000 was transferred from the operating cash account to the debt service fund. The \$725,000 will be used at the County's discretion in the 2025 budget. The 3 payrolls in August also contributed to the reduction in operating cash. August Statement of Operations were reviewed. Therese reported that PV has received their 7/1/2024 interim Medicaid rates and while the average daily increase was nearly \$39/day it most likely will be close to \$28/day increase (as we had Brian Schoneck review the rate

calculations) once all the Medicaid Cost reports are completed, so there may be recoupment. The additional revenue is booked in August but won't hit cash until September.

Administrator's Report:

Staffing: Interim Administrator Angela Wall gave an update on open positions and said the CBRF is currently fully staffed. Angela reported we have 1 contracted C.N.A.

Training: Angela reported there will be CPR Class given by PV Activity Director, Mal Winchel, and there will be an all staff inservice on the Covid and Influenza vaccine.

Events: PV had a booth at the Fair and the Safe Trick or Treat will be held in October.

Electronic Health Records & Computer Licensing: Angela reported Computer Licenses will be going to the Executive & Finance Co for approval. Matrix software will be going the County Board. Once the Matrix software has final approval, implementation will begin.

Closed Session: The Chair May Entertain a Motion to Enter Closed Sessions Pursuant to Wis. Stats, Sec 19.85 (1) (C) : considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility; (f) Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations. Pine Valley Personnel Updates. Motion by Rippchen to move into closed door session at 6:22 p.m.; second by Miller. Therese Deckert left the meeting before Closed Session began.

Return to Open Session: Motion by Manning to **Return** to Open Session at 7:14 p.m., second by Rippchen.

Possible Action on Items from Closed Session: No action from Closed Session.

Adjourn: Motion by Manning second by Kramer to adjourn. Motion carried and meeting adjourned at 7:15 P.M.

Angela Wait, PV Interim Administrator

A/R Balances

Description	Jan 2024	Feb. 2024	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-23	Oct-23	Nov. 2023	Dec-23
Accounts Receivable												
A/R - Private	125,755.98	124,419.33	129,171.90	160,714.13	127,054.09	141,078.70	101,812.62	107,760.60	116,106.96	46,368.66	71,327.99	83,341.07
A/R - Medicaid	288,451.88	261,165.88	308,807.36	268,204.74	310,310.73	269,973.58	279,469.81	337,775.33	298,312.33	336,056.07	346,053.34	300,358.21
A/R - Medicare Part A	117,507.10	151,717.72	271,941.51	184,283.02	154,435.34	146,283.14	158,723.44	149,682.18	308,553.14	126,636.14	55,437.07	106,375.98
A/R - Medicare Advantage	22,703.70	13,817.97	33,551.10	51,756.89	46,878.59	38,745.55	9,588.36	0.00	12,201.98	72,285.51	80,811.45	32,283.63
A/R - Medicare Part B	13,432.37	13,671.65	27,607.75	13,937.98	18,452.73	12,075.60	13,900.83	16,808.90	12,967.13	31,910.08	18,283.05	22,450.45
A/R - Co Insurance Part A	59,662.35	46,388.26	63,160.26	77,587.74	60,656.21	65,351.74	54,603.74	71,875.74	78,535.09	57,041.81	69,841.81	66,036.35
A/R - Co Insurance Part B	9,522.36	7,228.53	7,598.22	7,877.34	8,191.15	8,812.07	6,077.22	8,230.50	7,619.53	10,344.19	9,236.14	8,830.92
A/R - Family Care	138,831.91	149,415.06	97,611.63	120,549.53	172,539.64	114,628.85	62,764.40	109,614.94	80,386.92	118,630.17	192,455.19	146,799.79
A/R - Respite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,630.00	0.00			
A/R - Patient Liability	67,414.54	62,639.19	67,769.79	53,765.42	53,060.96	48,029.04	44,832.48	49,492.37	53,582.55	64,067.63	70,298.91	68,841.78
A/R - Assisted Living	38,941.02	27,374.53	18,177.87	20,432.16	28,377.43	25,831.96	15,256.66	17,664.11	30,599.62	9,102.81	17,935.01	27,249.55
A/R Allowance for Doubtful Accts	(55,370.48)	(53,825.19)	(53,825.19)	(53,825.19)	(53,825.19)	(53,825.19)	(53,825.19)	(53,825.19)	53,825.19	(55,370.48)	(55,370.48)	(55,370.48)
	826,852.73	804,012.93	971,572.20	905,283.76	926,131.68	816,985.04	693,204.37	818,709.48	1,052,690.44	817,072.59	876,309.48	807,197.25
days revenue in AR	31.37	30.50	36.86	31.87	32.60	28.76	24.40	28.82	28.33	31.00	33.25	30.63

Medicare A pymt
rec'd 4/1/23
809,434.10
30.71

SCHEDULE OF VOUCHERS – PINE VALLEY COMMUNITY VILLAGE

RICHLAND COUNTY

DATE: SEPTEMBER 2024

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:	+ 773,675.79	(MCA \$99,532.75 rec'd 10/1)
Jrnl Entries: Crthouse		
Telephone/Internet:	- 237.31	
HRA/FLEX & Fees	- 399.80	
PV Sub Co. Exp.	83.98	
Mileage	- 63.24	
PAYROLL	595,790.12	
Employee Sign on Bonuses	- 500.00	
VOUCHERS:	- 174,565.39	

Cash Variance		2035.95

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

Transactions Thru 09/30/2024

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	9/10/24	9/10/24		9/24	11002	\$10,038.24	20010	\$10,038.24	09102024
1299 REGION I DIRECTOR OF NURSING (REGI)									
Facility Membership & Region I DON Mtg	9/10/24	9/10/24		9/24	11003	\$375.00	20010	\$375.00	09102024
1094 WAL-MART (WALM)									
Walmart purchases	9/10/24	9/10/24		9/24	11004	\$321.82	20010	\$321.82	321.82
2039 FRONTIER COMMUNICATIONS (FRONC)									
Phone for lift station	9/19/24	9/19/24		9/24	11063	\$103.60	20010	\$103.60	09192024
9006 KRONOS INCORPORATED (KRON)									
Payroll software support	9/19/24	9/19/24		9/24	11064	\$907.19	20010	\$907.19	09192024
2274 KWIK TRIP, INC. (KWIK)									
Gasoline purchases	9/19/24	9/19/24		9/24	11065	\$354.59	20010	\$354.59	09192024
650 R.C. MUNICIPAL UTILITIES (RCMU)									
Waste water treatment	9/19/24	9/19/24		9/24	11066	\$2,340.50	20010	\$2,340.50	09192024
455 WE ENERGIES (WI GAS) (WE)									
Waste water treatment	9/19/24	9/19/24		9/24	11067	\$290.50	20010	\$290.50	09192024
1841 CARDMEMBER SERVICES (CARD)									
Credit card purchases	9/26/24	9/26/24		9/24	11068	\$5,117.27	20010	\$5,117.27	09262024
2057 PREMIER MEDICAL STAFFING SERVICES (PREMM)									
Contract RN, WE 9/14, 9/21	9/26/24	9/26/24		9/24	11069	\$2,231.25	20010	\$2,231.25	09262024
6192 GRAPETREE MEDICAL STAFFING (GRAPM)									
Contract CNA Wages-WE 9/7, 9/14	9/26/24	9/26/24		9/24	11070	\$2,376.13	20010	\$2,376.13	09262024
1575 GENUINE TELECOM (GENU)									
Phone and TV service	9/26/24	9/26/24		9/24	11071	\$1,782.01	20010	\$1,782.01	09262024
1387 U.S. CELLULAR (USCEL)									
Cell phone service	9/26/24	9/26/24		9/24	11072	\$134.74	20010	\$134.74	09262024
1411 AGING & DISABILITY RESOURCE CENTER (AGIND)									
Medical Transports	10/16/24	9/30/24		9/24	11083	\$236.25	20010	\$236.25	09302024
19 ADDED TOUCH FLORAL (ADDE)									
Funeral flowers	10/16/24	9/30/24		9/24	11084	\$30.00	20010	\$30.00	09302024
2057 PREMIER MEDICAL STAFFING SERVICES (PREMM)									
Contract RN Wages-WE 9/28/24	10/16/24	9/30/24		9/24	11085	\$581.25	20010	\$581.25	072762
2565 JOHNSON BLOCK & CO CPA'S (JOHNBL)									
Prep 2023 Form 990-T-Solar Tax Credit	10/16/24	9/30/24		9/24	11086	\$300.00	20010	\$300.00	520351
2669 ADVANCED PUMP AND WELL SOLUTIONS (ADVAP)									
Water sample postage	10/16/24	9/30/24		9/24	11087	\$25.26	20010	\$25.26	09302024
2703 BEN KOELSCH (KOELB)									
Public access sponsorship	10/16/24	9/30/24		9/24	11088	\$50.00	20010	\$50.00	09302024
2856 ORKIN INC (ORKIP)									
Pest Control Service	10/16/24	9/30/24		9/24	11089	\$104.99	20010	\$104.99	264873645

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

Transactions Thru 09/30/2024

Vendor	Date Entered	Check Date	Void Date	GL Month	Check Number	Check Amount	----- Distribution -----		Invoice ID
							Account	Amount	
Biohazardous waste disposal	10/16/24	9/30/24		9/24	11109	\$219.38	20010	\$219.38	136176
4204 MARTIN BROTHERS DISTRIBUTING (MART)									
Food and dietary purchases	10/16/24	9/30/24		9/24	11110	\$20,387.04	20010	\$20,387.04	09302024
1966 MCKESSON MEDICAL SUPPLY INC. (MCKE)									
Medical supplies	10/16/24	9/30/24		9/24	11111	\$2,191.82	20010	\$2,191.82	09302024
990 MOBILEX USA (MOBI)									
Mobile x-ray service	10/16/24	9/30/24		9/24	11112	\$578.31	20010	\$578.31	09302024
754 NETWORK SERVICES COMPANY (NETW)									
Housekeeping supplies, Dietary chemicals	10/16/24	9/30/24		9/24	11113	\$2,124.63	20010	\$2,124.63	09302024
5120 NORTHWEST RESPIRATORY SERVICES (NORTH)									
Oxygen, concentrators, bt-paps	10/16/24	9/30/24		9/24	11114	\$3,095.10	20010	\$3,095.10	09302024
4368 OMNI Technologies (OMNI)									
Nurse call repairs	10/16/24	9/30/24		9/24	11115	\$1,225.50	20010	\$1,225.50	124-2379
2379 PAN-O-GOLD BAKING COMPANY (PANO)									
Bread and buns	10/16/24	9/30/24		9/24	11116	\$468.08	20010	\$468.08	09302024
1295 PELLITTERI WASTE SYSTEMS (PELL)									
Data Shredding	10/16/24	9/30/24		9/24	11117	\$143.32	20010	\$143.32	5273595
1364 PINE VALLEY H&R RESIDENT FUND (PINETRUST)									
Resident trust deposits	10/16/24	9/30/24		9/24	11118	\$2,666.95	20010	\$2,666.95	09302024
1774 RHYME BUSINESS PRODUCTS (RHYM)									
Copier service	10/16/24	9/30/24		9/24	11119	\$261.74	20010	\$261.74	AR768687
669 RICHLAND OBSERVER (OBSE)									
Richland Observer advertising	10/16/24	9/30/24		9/24	11120	\$31.00	20010	\$31.00	09302024
222 RICHLAND HOSPITAL, INC. (HOSP)									
Diagnostic charges	10/16/24	9/30/24		9/24	11121	\$1,225.00	20010	\$1,225.00	09302024
648 SHOPPING NEWS (SHOP)									
Shopping news ads	10/16/24	9/30/24		9/24	11122	\$53.00	20010	\$53.00	09302024
733 SIMPSON'S TRACTOR INC. (SIMPS)									
Mower parts	10/16/24	9/30/24		9/24	11123	\$123.33	20010	\$123.33	09302024
2212 LINCARE INC (SMS)									
Billing consultant	10/16/24	9/30/24		9/24	11124	\$150.00	20010	\$150.00	CC P101 0924
768 STRANG HEATING & ELECTRIC (STRAN)									
Phone system repairs	10/16/24	9/30/24		9/24	11125	\$200.00	20010	\$200.00	40675
4598 TOWN & COUNTRY SANITATION, INC. (TOWN)									
Trash disposal	10/16/24	9/30/24		9/24	11126	\$1,105.17	20010	\$1,105.17	09302024
5093 TRUGREEN (TRUG)									
Lawn service	10/16/24	9/30/24		9/24	11127	\$203.51	20010	\$203.51	09302024
902 WALSH'S ACE HARDWARE (WALS)									
Maintenance supplies and copy paper	10/16/24	9/30/24		9/24	11128	\$791.47	20010	\$791.47	09302024
4341 WI DEPT OF JUSTICE (WIJUST)									
Background checks	10/16/24	9/30/24		9/24	11129	\$50.00	20010	\$50.00	09302024

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

Transactions Thru 09/30/2024

<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>	
617 WI STATE LABORATORY OF HYGIENE (WILAB)									
Water testing	10/16/24	9/30/24		9/24	11130	\$35.00	20010	\$35.00	787767
2223 WI DEPT. OF HEALTH & FAMILY SERVICES (WIDHFS)									
Bed tax	10/16/24	9/30/24		9/24	11131	\$13,600.00	20010	\$13,600.00	09302024
						<u>\$174,565.39</u>		<u>\$174,565.39</u>	
							<i>Total Manual Checks</i>		\$0.00
							<i>Total Voided Checks</i>		\$0.00
							<i>Total Computer Checks</i>		\$174,565.39

End of Month Data 2024

Month:	SNF Budget	Medicare & Med Adv														Medicare & Med Adv budget days
		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	
JAN	66	60	14.75	16	12	0	4	0	2	0	3	0	1	0	7	11
FEB	66	62	14.75	16	7	0	6	0	2	0	4	0	2	0	10	11
MAR	66	60	14.75	16	11	1	7	2	2	0	4	1	3	1	9	11
APRIL	66	60	14.75	16	7	1	8	0	3	0	7	0	1	0	11	11
MAY	66	59	14.75	16	8	0	10	0	1	0	6	0	4	0	7	11
JUNE	66	57	14.75	16	8	1	6	1	0	0	5	0	1	1	7.5	11
JULY	66	59	14.75	16	15	1	6	0	5	0	5	0	1	0	9	11
AUG	66	60	14.75	16	11	0	6	1	2	0	6	0	0	1	9	11
SEPT	66	64	14.75	15	14	1	11	0	2	0	9	0	2	0	12	11
OCT	66		14.75													11
NOV	66		14.75													11
DEC	66		14.75													11
Total		541		143	93	5	64	4	19	0	49	1	15	3	81.5	
2024 Month Avg		60.1		15.9	10.3	0.6	7.1	0.4	2.1	0.0	5.4	0.1	1.7	0.3	9.1	
2023 Total		773		176	96	11	71	6	27	4	60	3	11	3	134	
2023 Month Avg		64		14.7	8	0.9	5.9	0.5	2.3	0.3	5	0.3	0.9	0.3	11.2	

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

2024 Pine Valley Community Village Census

Month	Beginning	End	High	Low	Average	CBRF Avg
January	57	63	64	56	60	16
February	63	61	64	61	62	16
March	61	62	62	56	60	16
April	62	59	62	58	60	16
May	59	54	62	54	59	16
June	54	57	59	54	57	16
July	57	58	63	54	59	16
August	58	63	65	57	60	16
September	63	63	67	62	64	15
October						
November						
December						

Statement of Operations
Pine Valley Community Village (PV)
9/1/24 to 9/30/24

<i>Month Actual</i>	<i>Month Budget</i>	<i>Month Diff</i>	<i>PPD Actual</i>	<i>PPD Budget</i>	<i>Account</i>	<i>YTD Actual</i>	<i>YTD Budget</i>	<i>YTD Diff</i>	<i>PPD Actual</i>	<i>PPD Budget</i>
	2,423	2,423 *		81	85000 Income / Loss From Operations:Days	18,441	22,119	3,678 *	67	81
	2,423	2,423 *		81	40000 Revenue Days	18,441	22,119	3,678 *	67	81
198,001	198,001 *		600.00	40005	Medicare Part A	1,210,044	1,808,381	598,337 *	609.59	599.99
64,547	64,547 *		168.53	45005	CBRF - Private Pay	628,587	580,923	47,664	164.38	166.60
8,460	8,460 *		141.00	47005	CBRF - Family Care	8,461	77,268	68,807 *	141.02	141.00
170,420	170,420 *		355.04	48005	Family Care	725,009	1,527,380	802,371 *	342.79	348.40
93,312	93,312 *		345.60	50005	Private SNF	1,163,399	851,688	311,711	347.49	345.37
310,575	310,575 *		345.08	51005	Medicaid SNF	2,499,735	2,781,975	282,240 *	360.76	338.44
				53005	Respite	8,910		8,910	330.00	
				55005	Medicare Advantage	85,374		85,374	558.00	
15,200	15,200 *			58005	Medicare Part B	121,070	136,800	15,730 *		
2,050	2,050 *		0.85	59001	Other Revenue	28,358	18,600	9,758	1.54	0.84
0	862,565	862,565 *	0.00	355.99	Total Revenue	6,478,948	7,783,015	1,304,067 *	351.33	351.87
					60000 OPERATING EXPENSE					
(3,129)	14,209	17,338	5.86	61000	Activities	115,865	135,800	19,935	6.28	6.14
(2,686)	11,028	13,714	4.55	62000	Social Services	93,016	110,531	17,515	5.04	5.00
(81,280)	330,315	411,595	166.83	63000	Nursing	2,382,031	2,994,546	612,515	165.20	165.59
	17,705	17,705	7.31	64000	Medical Supplies	144,228	159,451	15,223	7.82	7.21
	43,709	43,709	18.04	65000	Other Purchased Services	330,173	398,386	68,213	17.90	18.01
	11,123	11,123	4.59	66000	Pharmacy	70,175	101,537	31,362	3.81	4.59
	1,425	1,425	0.59	66500	Physician Care	11,000	12,825	1,825	0.60	0.58
	7,642	7,642	3.15	67000	Nursing Administration	73,245	74,452	1,207	3.97	3.37
(8,060)	61,313	69,373	25.30	69000	Dietary	499,558	572,597	73,039	27.09	25.89
	9,490	9,490	3.92	70000	Laundry	84,454	85,410	956	4.58	3.86
(5,582)	21,334	26,916	8.80	71000	Housekeeping	169,603	205,306	35,703	9.20	9.28
(3,204)	18,642	21,846	7.69	72000	Plant & Maintenance	212,006	198,965	13,041 *	11.50	9.00
	12,463	12,463	5.14	72500	Utilities	93,403	113,067	19,664	5.06	5.11
	2,000	2,000	0.83	72865	Sewer Plant	14,615	18,000	3,385	0.79	0.81
(2,921)	14,472	17,393	5.97	72900	Accounting	137,297	154,956	17,659	7.45	7.01
(1,112)	4,535	5,647	1.87	73000	Medical Records	38,851	46,805	7,954	2.11	2.12
(9,431)	37,190	46,621	97.10	73100	Assisted Living	350,930	339,995	10,935 *	91.77	97.50
(2,932)	42,490	45,422	17.54	73200	General & Administration	351,066	416,663	65,597	19.04	18.84
(15,340)	170,190	185,530	70.24	73270	Employee Benefits	1,327,695	1,593,892	266,197	72.00	72.06
15,903	12,357	3,546 *	5.10	73400	Insurance	174,515	178,727	4,212	9.46	8.08
88,113	92,875	4,762	38.33	73440	Depreciation	823,971	835,879	11,908	44.68	37.79

250		250 *		73950	Governing Board	614		614 *	0.03		
600,000		600,000 *		76000	Non-Operating Expenses	1,061,200		1,061,200 *	57.55		
	325	325		0.13	80000	Physical Therapy Supplies	1,815	2,925	1,110	0.10	0.13
	700	700		0.29	81000	Occupational Therapy Supplies	4,203	6,300	2,097	0.23	0.28
	50	50		0.02	82000	Speech Therapy Supplies	517	450	67 *	0.03	0.02
<u>568,587</u>	<u>937,583</u>	<u>368,996</u>	<u>0.00</u>	<u>386.95</u>	Total OPERATING EXPENSE	<u>8,566,046</u>	<u>8,757,464</u>	<u>191,418</u>	<u>464.51</u>	<u>395.92</u>	
<u>(568,587)</u>	<u>(75,018)</u>	<u>493,569 *</u>	<u>0.00</u>	<u>(30.96)</u>	Total Income / Loss From Operations	<u>(2,087,098)</u>	<u>(974,449)</u>	<u>1,112,649 *</u>	<u>(113.18)</u>	<u>(44.05)</u>	
<u>(568,587)</u>	<u>(75,018)</u>	<u>493,569 *</u>	<u>0.00</u>	<u>(30.96)</u>	Total Net Income/Loss before Taxes	<u>(2,087,098)</u>	<u>(974,449)</u>	<u>1,112,649 *</u>	<u>(113.18)</u>	<u>(44.05)</u>	
<u>(568,587)</u>	<u>(75,018)</u>	<u>493,569 *</u>	<u>0.00</u>	<u>(30.96)</u>	Total Net Income/Loss	<u>(2,087,098)</u>	<u>(974,449)</u>	<u>1,112,649 *</u>	<u>(113.18)</u>	<u>(44.05)</u>	

* Unfavorable Differences