

Richland County  
Pine Valley Sub-Committee

Date Posted: June 10, 2025

**NOTICE OF MEETING**

Please be advised that the Richland County Pine Valley Sub-Committee will convene on Monday, June 16, 2025 at 6:00 pm 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 Support at 608-649-4371 (phone) or [mis@co.richland.wi.us](mailto:mis@co.richland.wi.us) (email).

**AGENDA**

1. Call to Order
2. Roll Call
3. Approval of Agenda and Verification of Posting
4. Approval of Minutes of the May 19, 2025 Pine Valley Sub-Committee Meeting
5. Public Comment
6. Audit Results presented by Marissa Powers, CPA and Audit Supervisor from Johnson Block CPAs
6. Pine Valley Census Recap
7. Pine Valley Financials
  - a. Statement of Operations and Balance Sheet
  - b. Accounts Receivable Trend Report
  - c. Cash Flow
  - d. Consideration of Vouchers
  - e. Aging Report
8. Administrator's Report:
  - a. Annual State Survey Results
  - b. Update re: Pharmacy
  - c. Update re: Water Project
9. 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, May 19, 2025, in person and virtually at 6:00 PM in the County Boardroom of the Richland County Courthouse.

**Call to Order:** Committee Acting Chair Mark Gill called the meeting to order at 6:00PM.

**Committee Members present:** Mary Miller, Sandra Kramer, Mark Gill, Gary Manning, and Pat Rippchen.

**Committee Member(s) absent:** Marc Couey.

**County Board Members present:** Alayne Hendricks.

**Attendants:** Staff present included Brittany Paulus, Pine Valley Administrator; and Mari Wipperfurth, Business Office Manager.

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

**Approval of Minutes of the April 21, 2025 Pine Valley Sub-Committee Meeting:** Motion by Mary Miller second by Mark Gill to approve the minutes of the April 21, 2025 meeting.

**Public Comment:** Discussion regarding the upcoming County Highway O road construction project which begins on May 27 and the impact on travel to/from PV for EMS, staff and visitors. It was noted the project will include alternate side road closures with a potential need for a hard closure. Brittany reported that PV's communication with the Richland County Highway Department is active and ongoing, and that Chad Williamson-PV Maintenance Supervisor will participate in a meeting with County Officials regarding the road project later in the week. Road closure and alternate route details will be shared with EMS, PV staff and residents/residents' families.

**Pine Valley Financials – Accounts Receivable Trend Report:** Mari reviewed the account receivable trend report. The Days Revenue in A/R for March is 37.92. Target is to be below 40.

**Pine Valley Financials- Consideration of Vouchers:** Mari highlighted cash receipts for April of \$941,640.22 with expenses being \$809,995.37. Mari then highlighted several checks and welcomed questions. Motion by Pat Rippchen second by Mary Miller to approve the vouchers as presented. Motion carried.

**Pine Valley Financial- Pine Valley Census Recap-Financial Report:** Brittany reviewed the census report for April noting the SNF census average of 65, with a goal to be above 70 by next month. The CBRF census averaged 15 for the month of April.

**Administrator's Report:** Brittany noted the need to reevaluate wages with immediacy to address PV's current staffing crisis. She relayed plans to meet with Tricia Clements to discuss the 2024 wage study and review of job descriptions.

A fishing trip is planned for residents. Several bus trips are planned throughout the day so residents can attend on a rotation.

Nurses Week and Nursing Home Week were recently celebrated with dress up days, food, and staff/resident appreciation.

A Skills Fair was held at Pine Valley for all staff. Stations included: EMS/Safety, Change in Condition, Catheter Care, Lift Mechanisms used by Therapy, Facility Tours highlighting emergency exits/equipment, Staff Attendance expectations, Hand Hygiene, Food Textures and Thickening, Care Plans and Documentation, Personal Protective Equipment, and 1:1 Resident Activities.

PV has been conducting emergency drills. Mike-EMT was in the building supporting staff with health-related drills. Maintenance conducted fire drills and a resident elopement drill. Experiences will be used to improve overall response, response time, and communication during emergency situations.

An update regarding the Water Study. PV/Brittany, Chad, Tricia and Bart will participate in a meeting the afternoon of May 29<sup>th</sup> at the Courthouse.

The Annual State Survey is underway. State arrived this morning, Monday, May 19. Survey is expected to last 3-4 days.

An inquiry was made by Mark Gill about how to promote PV. Options such as hosting an open house and/or tour for the County Board and the possibility of returning the PV Sub-Committee Meetings to PV (but not until road project is completed) were discussed.

An inquiry was made by Gary Manning about whether PV has building maintenance needs or is in disrepair. Brittany discussed recent issues with A/C units as well as the future need to replace lighting as the lights were purchased used, are not able to be repaired and nearing end of useful life.

The use of staffing agencies was discussed. Brittany confirmed the resignation of 6 nursing staff. An inquiry was made regarding whether PV is conducting exit interviews to learn why nursing staff is leaving. Brittany explained conversations with staff were happening but will confirm with HR to learn whether formal exit interviews are being conducted. Brittany noted that she is looking to correct the staffing issue by revisiting the wage study, noting that she already has a meeting scheduled with Tricia Clements, Steve and Dave from county board to discuss.

**Adjourn:** Motion by Sandra Kramer second by Mary Miller to adjourn. Motion carried and meeting adjourned at 6:45 PM.

**Next Meeting:** Monday, June 16, 2025 at 6:00 PM.

Brittany Paulus, Pine Valley Administrator

End of Month Data 2025

Month:	May-25															Medicare	Medicare
																& Med Adv	& Med Adv
		SNF	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	64	64		14.75	16	13	1	6	1	3	0	5	0	1	1	11.5	11
FEB	64	68		14.75	15	6	1	5	1	0	0	5	0	0	1	11	11
MAR	64	66		14.75	15	12	0	8	0	3	0	8	0	0	0	10	11
APRIL	64	65		14.75	15	9	0	3	0	3	0	3	0	0	0	11	11
MAY	64	67		14.75	15	7	1	7	1	1	0	7	1	0	0	11	11
JUNE	64			14.75													11
JULY	64			14.75													11
AUG	64			14.75													11
SEPT	64			14.75													11
OCT	64			14.75													11
NOV	64			14.75													11
DEC	64			14.75													11
Total		330			76	47	3	29	3	10	0	28	1	1	2	54.5	
2025 Month Avg		66.0			15.2	9.4	0.6	5.8	0.6	2.0	0.0	5.6	0.2	0.2	0.4	10.9	
2024 Total		720			191	117	5	83	4	25	0	68	1	15	3	107.5	
2024 Month Avg		60			15.9	9.8	0.4	6.9	0.3	2.1	0	5.6	0.1	1.3	0.3	9	

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

## 2025 Pine Valley Community Village Census

Month	Beginning	End	High	Low	Average	CBRF Avg
January	63	66	66	61	64	16
February	66	64	70	64	68	15
March	64	65	70	63	66	15
April	65	67	67	63	65	15
May	67	68	70	64	67	15
June						
July						
August						
September						
October						
November						
December						

# Pine Valley Community Village

Report to the  
Subcommittee

For The Year Ended  
December 31, 2024

Presented  
June 16, 2025

*Prepared by  
Johnson Block and Company, Inc.  
Certified Public Accountants*

# *Pine Valley Community Village*

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## *Audit Matters Required to be Communicated By our Professional Standards*

### ➤ **Overview of Audit Process**

- Audit performed in accordance with generally accepted auditing standards and Government Auditing Standards.
- Overall audit objective and opinion – reasonable assurance that financial statements are free from material misstatement and that they are presented in conformity with accounting principles generally accepted in the United States of America.
- Unmodified opinion will be expressed on the financial statements of Pine Valley Community Village.
- A separate audit communications document designed for the Subcommittee will be completed and should be read in conjunction with the audited financial statements.
- We have commented on the following matters:
  - Material weakness
    - Material adjusting journal entries
  - Significant deficiency
    - Segregation of duties

# *Pine Valley Community Village*

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## *Audit Matters Required to be Communicated By our Professional Standards (continued)*

### ➤ **Other Matters Reported to the Board**

- Accounting policies – GASB No. 100 and No. 101 adopted.
- Accounting transactions – There were no controversial transactions noted that lacked authoritative support.
- Errors and irregularities – None were noted or detected in our audit.
- Illegal acts – None were noted or detected in our audit.
- Audit difficulties – We encountered no unexpected difficulties in completing our audit. Full cooperation was received from the accounting staff and management during our audit.
- Audit adjustments – Management accepted and recorded all adjusting journal entries that were proposed. These adjustments were considered to be material to the financial statements of Pine Valley Community Village.



# Pine Valley Community Village

## Statements of Net Position

	2024	2023
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS:</b>		
Cash	\$ 2,665,915	\$ 3,780,292
Designated cash	1,726,249	1,619,498
Accounts receivable (net of allowance for doubtful accounts)	930,125	807,237
Inventory of supplies	45,092	45,130
Prepaid expenses	80,949	97,299
<b>Total current assets</b>	<b>5,448,330</b>	<b>6,349,456</b>
<b>RESTRICTED ASSETS:</b>		
Restricted resident trust funds	9,256	8,625
<b>Total restricted assets</b>	<b>9,256</b>	<b>8,625</b>
<b>CAPITAL ASSETS:</b>		
Capital assets	23,491,112	23,403,559
Accumulated depreciation	(10,008,672)	(8,892,086)
<b>Net capital assets</b>	<b>13,482,440</b>	<b>14,511,473</b>
<b>Total assets</b>	<b>18,940,026</b>	<b>20,869,554</b>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>		
Pension outflows	2,974,031	4,717,804
OPEB - group life insurance outflows	152,388	153,268
<b>Total deferred outflows of resources</b>	<b>3,126,419</b>	<b>4,871,072</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 22,066,445</b>	<b>\$ 25,740,626</b>

# Pine Valley Community Village

## Statements of Net Position (Continued)

	2024	2023
<b><u>LIABILITIES</u></b>		
<b>CURRENT LIABILITIES:</b>		
Vouchers payable	\$ 191,425	\$ 135,447
Accrued salaries and wages	307,110	260,340
Accrued vacation pay	273,522	259,142
Accrued interest	149,804	157,641
Resident trust funds	9,256	8,625
Current portion of long-term debt	1,045,000	1,015,000
<b>Total current liabilities</b>	<u>1,976,117</u>	<u>1,836,195</u>
<b>LONG-TERM LIABILITIES:</b>		
Net pension liability	332,327	1,267,258
Accrued sick leave	179,156	273,451
Long-term debt	14,196,794	15,262,356
OPEB - group life insurance	428,471	364,081
<b>Total long-term liabilities</b>	<u>15,136,748</u>	<u>17,167,146</u>
<b>Total liabilities</b>	<u>17,112,865</u>	<u>19,003,341</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>		
Pension inflows	1,776,909	2,655,029
OPEB - group life insurance inflows	232,639	279,331
<b>Total deferred inflows of resources</b>	<u>2,009,548</u>	<u>2,934,360</u>
<b><u>NET POSITION</u></b>		
Net investment in capital assets	(1,527,560)	(1,513,527)
Unrestricted	4,471,592	5,316,452
<b>Total net position</b>	<u>2,944,032</u>	<u>3,802,925</u>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<u><u>\$ 22,066,445</u></u>	<u><u>\$ 25,740,626</u></u>

# Pine Valley Community Village

## Cash and Investments

	<b>2024</b>	<b>2023</b>
Debt service	\$ 725,000	\$ 600,000
Capital improvements	1,001,249	1,019,498
Total designated	1,726,249	1,619,498
Resident trust funds	9,256	8,625
Unrestricted	2,665,915	3,780,292
Total Cash and Investments	\$ 4,401,420	\$ 5,408,415

# Pine Valley Community Village

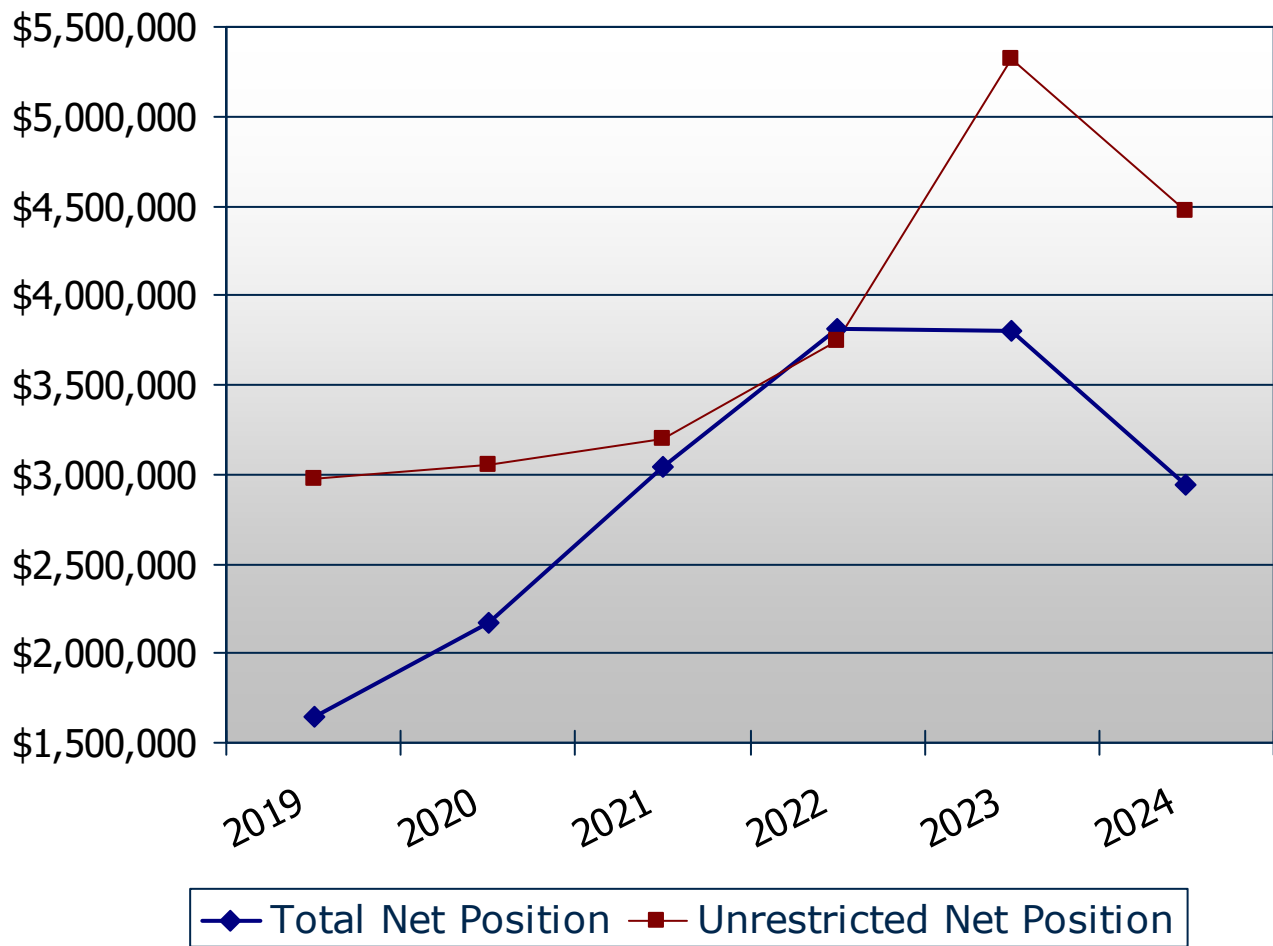
## Statements of Revenues, Expenses, and Changes in Net Position

	2024	2023
<b>OPERATING REVENUES:</b>		
Resident care:		
Routine daily charges	\$ 9,710,701	\$ 10,124,878
Ancillary charges	389,792	408,418
Total resident care revenues	10,100,493	10,533,296
Adjustments and allowances	(188,984)	(203,475)
Net resident care revenues	9,911,509	10,329,821
Other operating revenues	10,361	38,846
<b>Total operating revenues</b>	<b>9,921,870</b>	<b>10,368,667</b>
<b>OPERATING EXPENSES:</b>		
Nursing services	5,990,332	6,353,994
Support and special services	455,723	440,259
General services	1,708,191	1,668,126
Administrative services	1,036,936	927,478
Assisted living	478,675	467,978
Depreciation	1,135,038	1,126,543
Insurance	163,922	206,885
Utilities	133,371	144,338
Other	13,599	2,048
<b>Total operating expenses</b>	<b>11,115,787</b>	<b>11,337,649</b>
<b>Operating income (loss)</b>	<b>(1,193,917)</b>	<b>(968,982)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Donations	23,994	137,620
Grant revenue	81,150	21,875
Supplemental payments	-	103,135
Amortization of debt premium	20,562	20,562
Loss of disposal of capital asset	(2,519)	(6,247)
Interest expense	(453,363)	(478,276)
<b>Total nonoperating revenues (expenses)</b>	<b>(330,176)</b>	<b>(201,331)</b>
<b>Income (loss) before transfers</b>	<b>(1,524,093)</b>	<b>(1,170,313)</b>
<b>TRANSFERS:</b>		
Transfer from County - tax subsidies	1,265,200	1,479,075
Transfer to County	(600,000)	(300,711)
<b>Net transfers</b>	<b>665,200</b>	<b>1,178,364</b>
<b>Change in net position</b>	<b>(858,893)</b>	<b>8,051</b>
<b>NET POSITION, BEGINNING OF YEAR</b>	<b>3,802,925</b>	<b>3,794,874</b>
<b>NET POSITION, END OF YEAR</b>	<b>\$ 2,944,032</b>	<b>\$ 3,802,925</b>

Source: 12/31/24 and 12/31/23  
audited financial statements

# Pine Valley Community Village

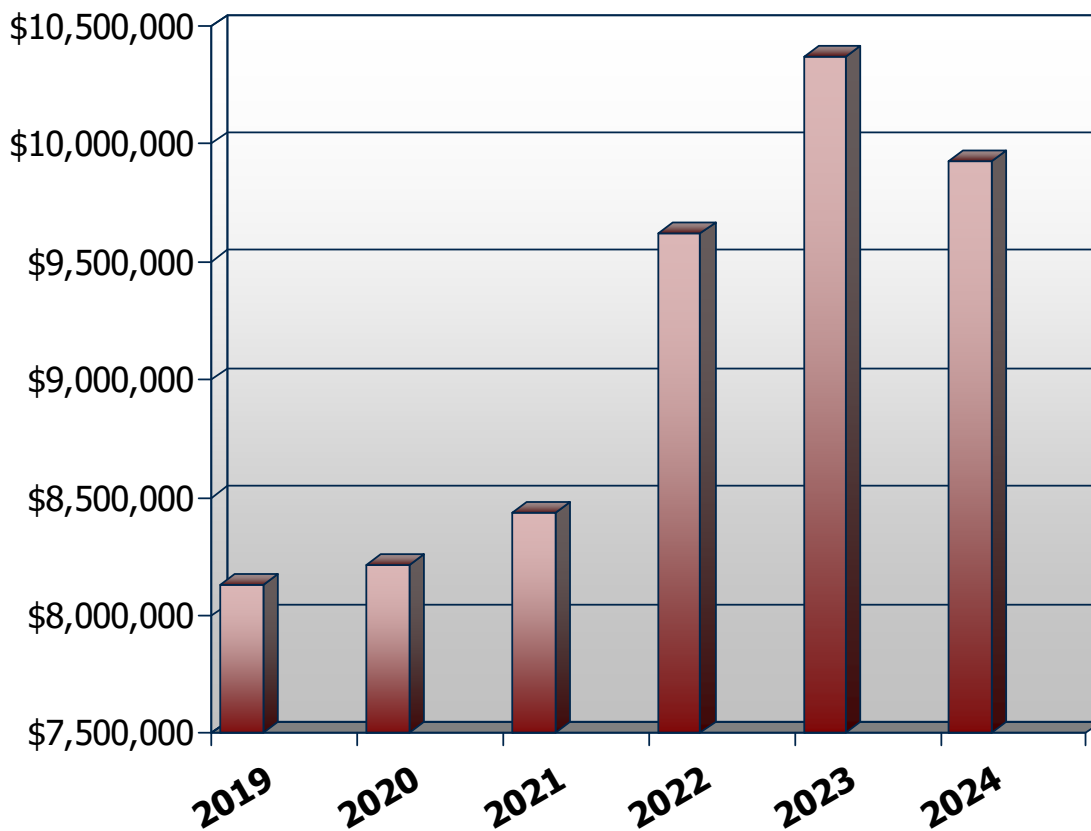
## Trend in Net Position



	2019	2020	2021	2022	2023	2024
Net Investment in Capital Assets	\$ (1,446,780)	\$ (1,715,229)	\$ (1,788,087)	\$ (1,851,269)	\$ (1,513,527)	\$ (1,527,560)
Unrestricted Net Position	\$ 3,034,449	\$ 3,053,340	\$ 3,193,143	\$ 3,742,323	\$ 5,316,452	\$ 4,471,592
Restricted Net Position	\$ 56,020	\$ 830,575	\$ 1,639,872	\$ 1,903,820	\$ -	\$ -
Total Net Position	<u>\$ 1,643,689</u>	<u>\$ 2,168,686</u>	<u>\$ 3,044,928</u>	<u>\$ 3,794,874</u>	<u>\$ 3,802,925</u>	<u>\$ 2,944,032</u>

# Pine Valley Community Village

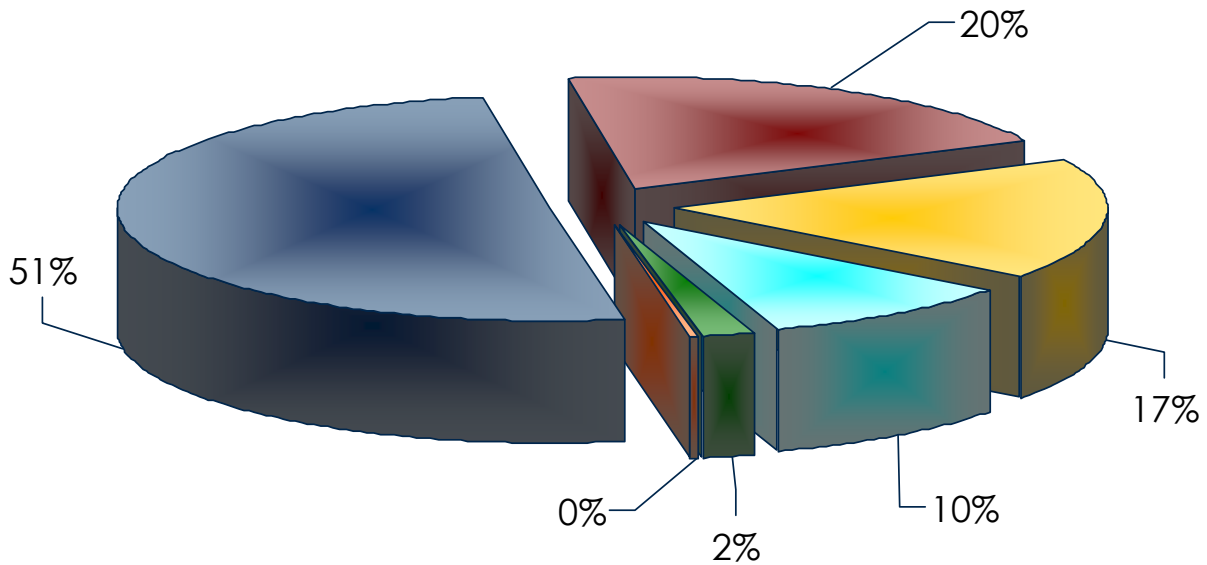
## Comparative Graph of Operating Revenues



	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Operating Revenues	\$ 8,128,569	\$ 8,210,495	\$ 8,434,286	\$ 9,620,192	\$ 10,368,667	\$ 9,921,870

# Pine Valley Community Village

## Operating Revenues for 2024

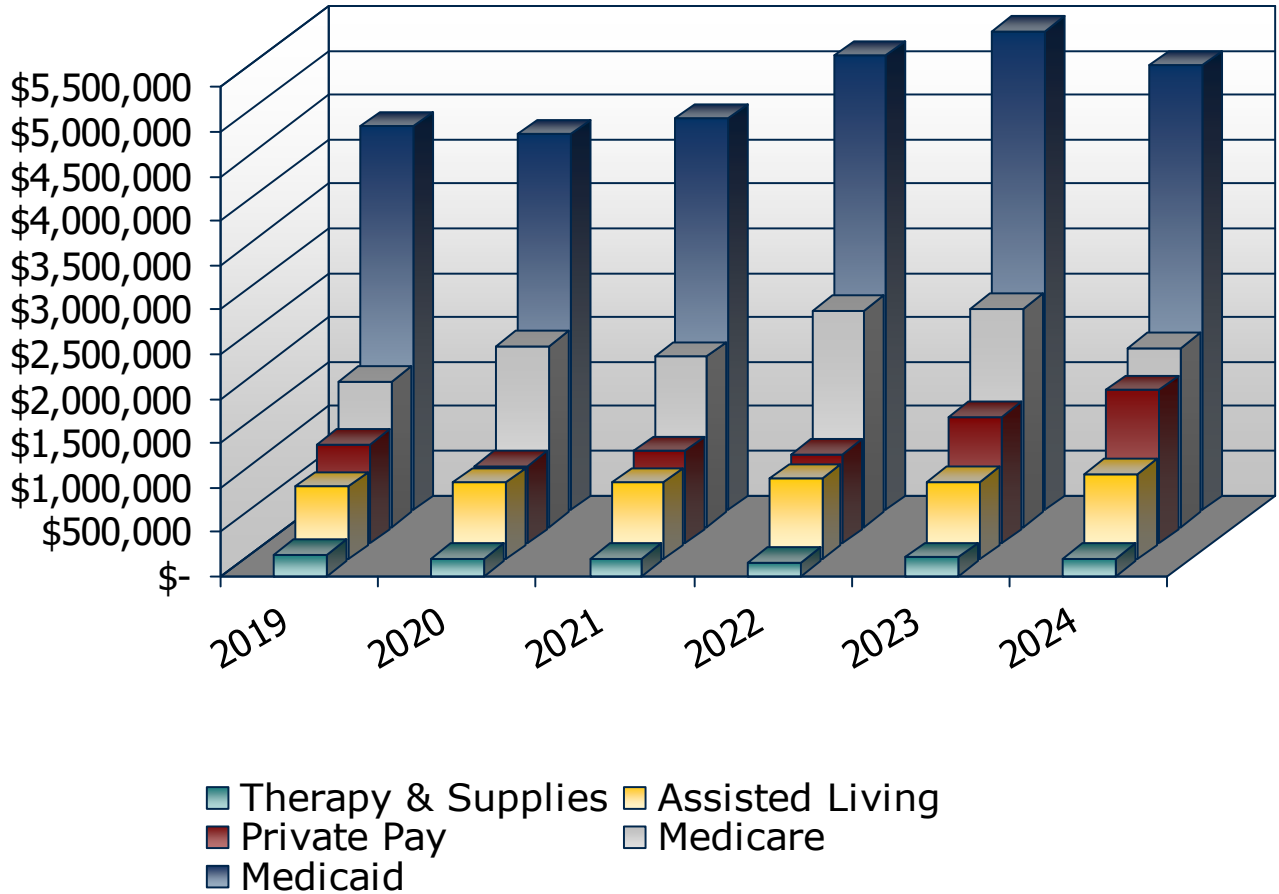


■	Medicaid - \$5,000,844
■	Medicare - \$2,007,767
■	Private Pay - \$1,726,139
■	Assisted Living - \$960,441
■	Therapy and Supplies - \$200,808
■	Miscellaneous - \$25,871

➤ Miscellaneous revenues include dietary sales, services fees, other nursing revenues and other miscellaneous operating revenues.

# Pine Valley Community Village

## Revenue by Source

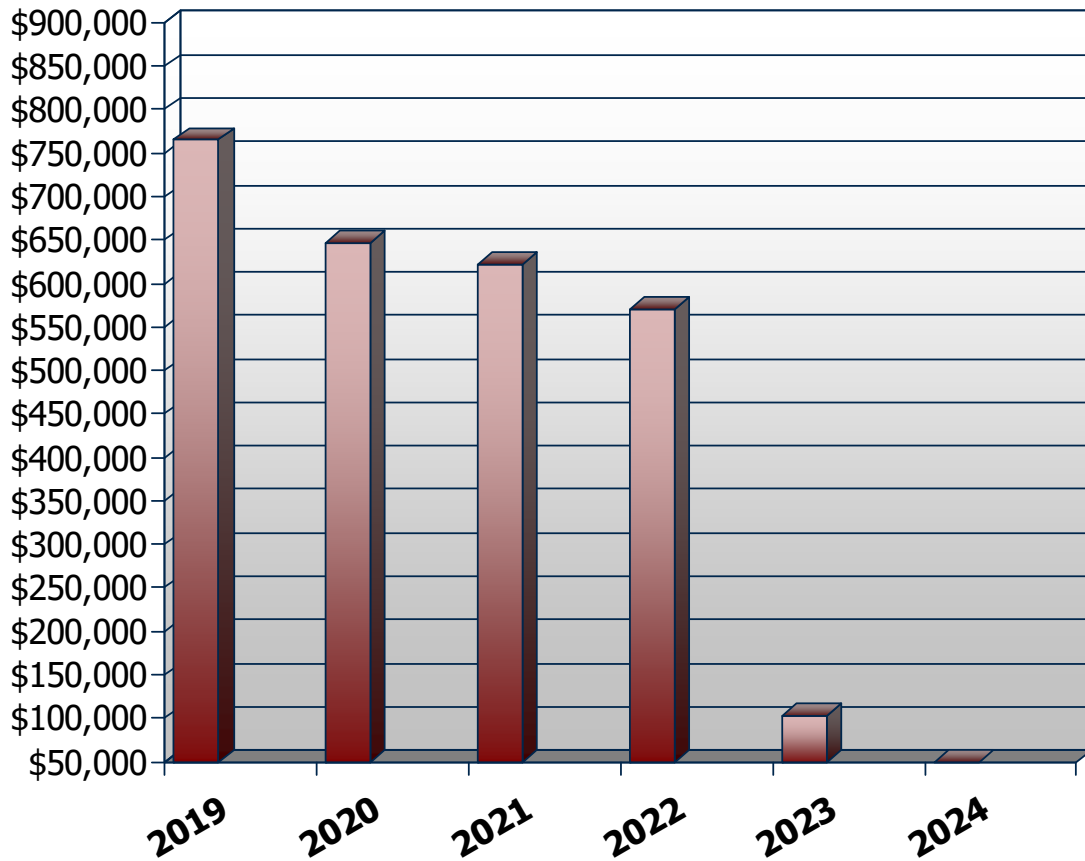


	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Medicaid	\$ 4,313,778	\$ 4,225,519	\$ 4,409,070	\$ 5,114,277	\$ 5,366,436	\$ 5,000,844
Medicare	1,631,846	2,036,908	1,912,754	2,437,949	2,452,992	2,007,767
Private Pay	1,110,170	866,200	1,034,428	997,165	1,423,361	1,726,139
Assisted Living	824,054	863,736	869,994	912,940	880,514	960,441
Therapy & Supplies	236,293	199,816	200,938	153,223	204,943	200,808
	<u>\$ 8,116,141</u>	<u>\$ 8,192,179</u>	<u>\$ 8,427,184</u>	<u>\$ 9,615,554</u>	<u>\$ 10,328,246</u>	<u>\$ 9,895,999</u>



# Pine Valley Community Village

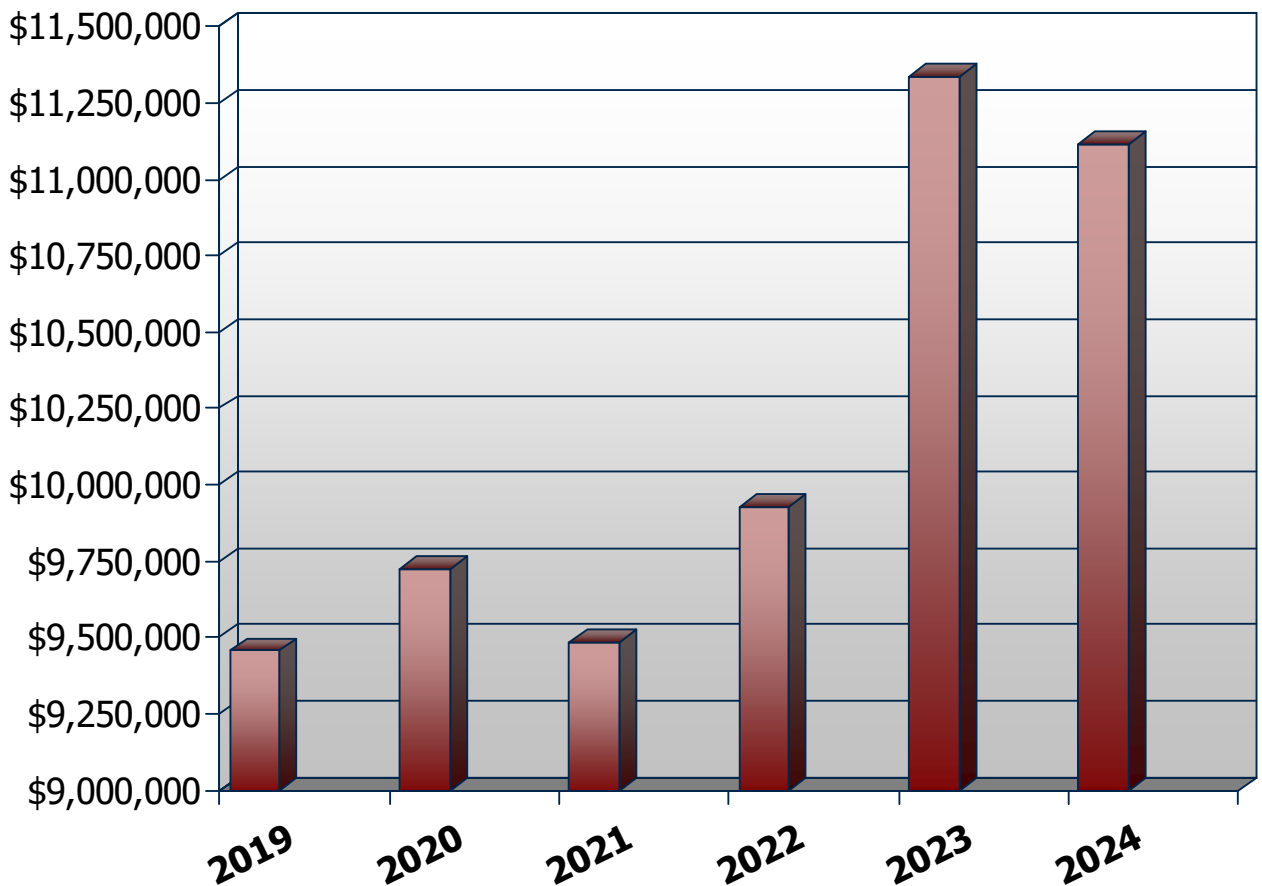
## Comparative Graph of Deficit Reduction Appeal Awards



	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Supplemental payments	\$ 765,250	\$ 647,050	\$ 621,950	\$ 570,950	\$ 103,135	\$ -

# Pine Valley Community Village

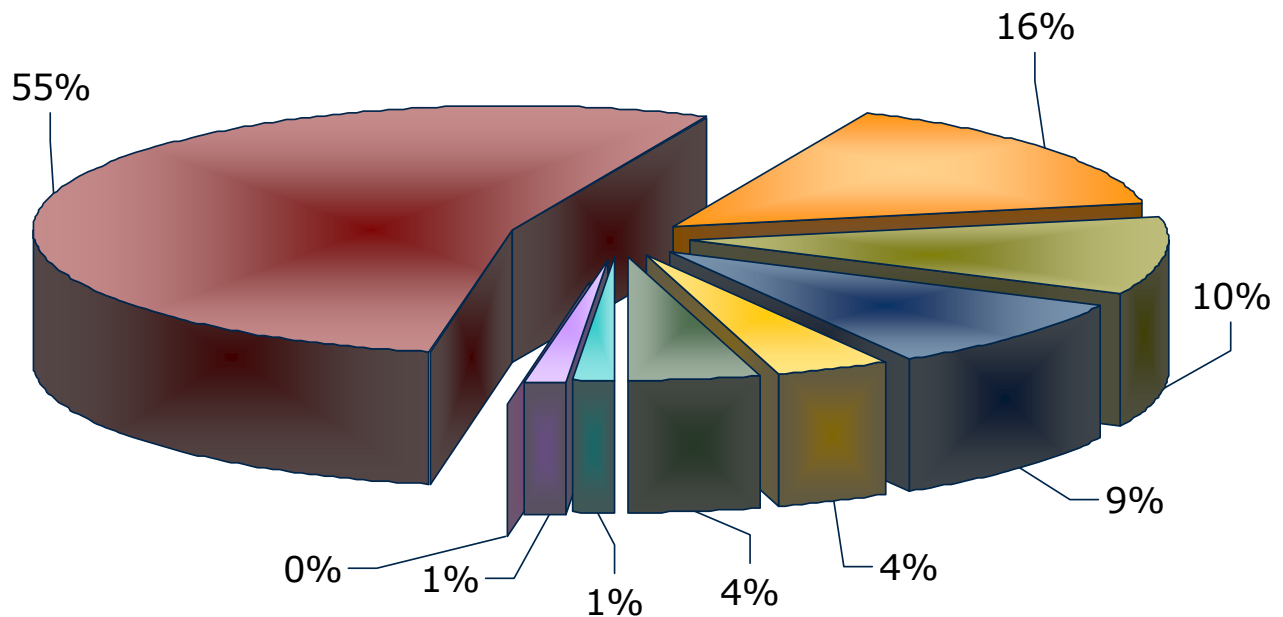
## Comparative Graph of Operating Expenses



	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Operating Expenses	\$ 9,456,355	\$ 9,722,078	\$ 9,485,008	\$ 9,927,171	\$ 11,337,649	\$ 11,115,787

# Pine Valley Community Village

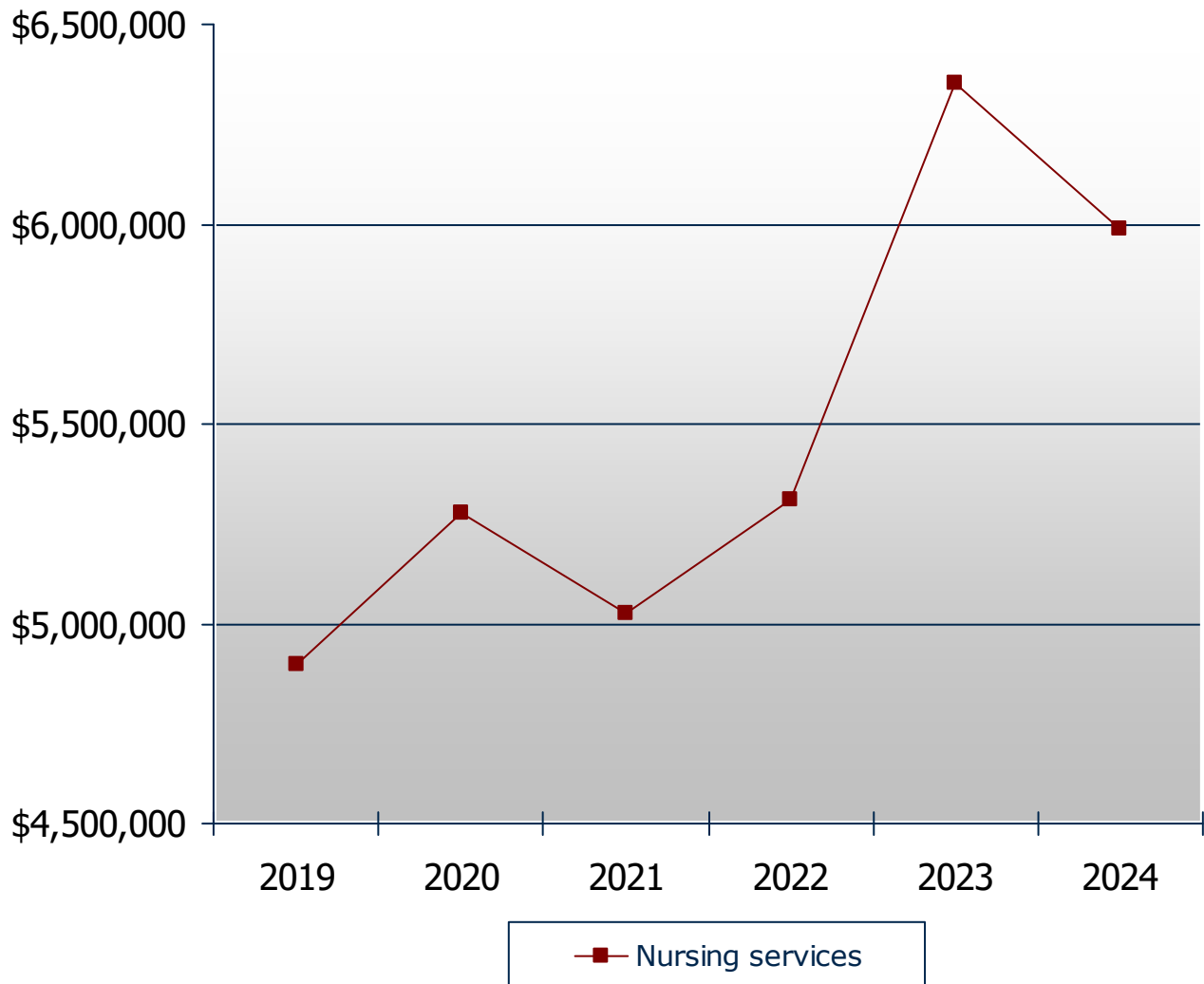
## Operating Expenses for 2024



- Nursing Services - \$5,990,332
- General Services - \$1,708,191
- Depreciation - \$1,135,038
- Administrative Services - \$1,036,936
- Support & Special Services - \$455,723
- Assisted Living - \$478,675
- Insurance - \$163,922
- Utilities - \$133,371
- Other Miscellaneous - \$13,599

# Pine Valley Community Village

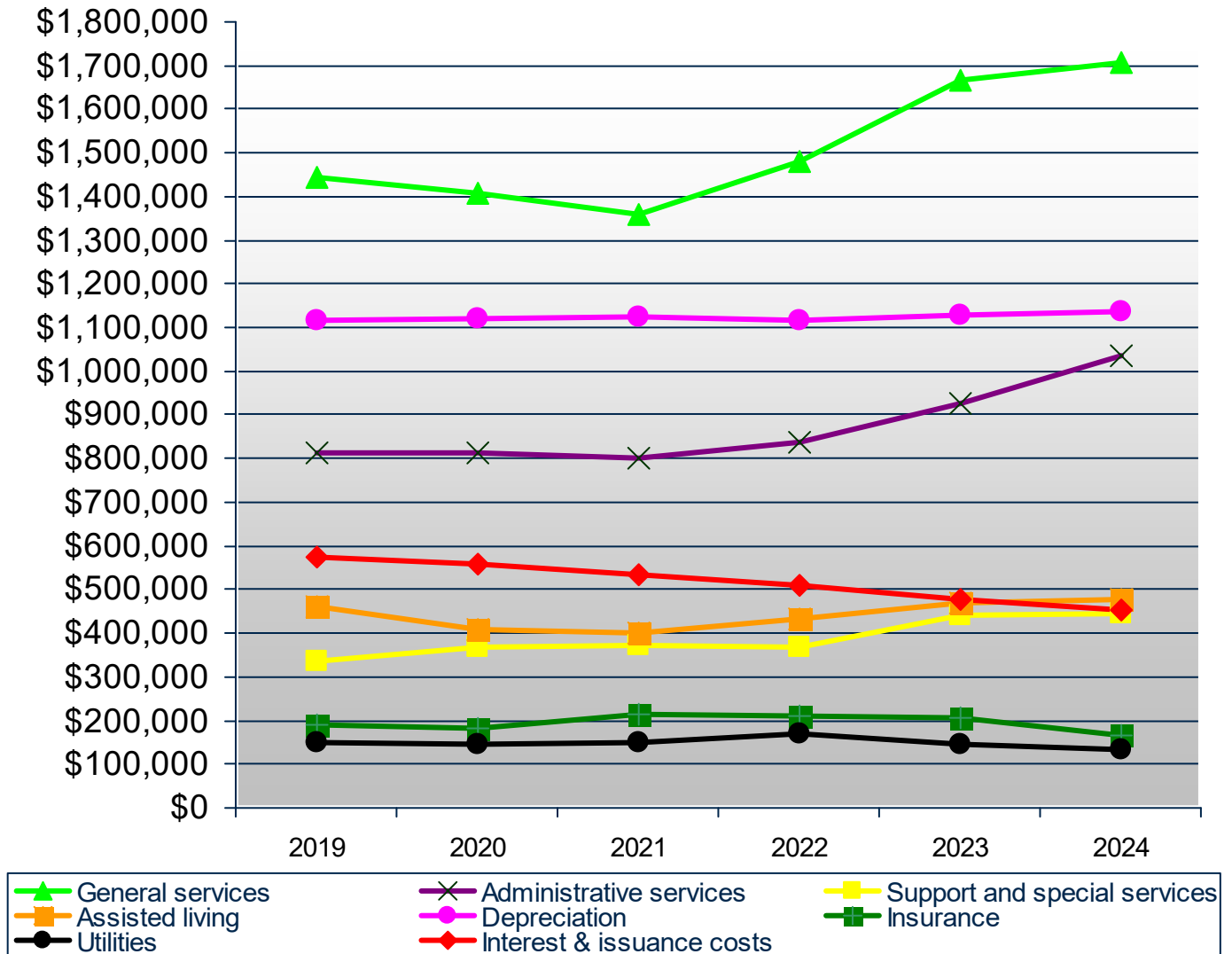
## Trend in Expenses (Nursing)



	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Nursing services	\$ 4,899,641	\$ 5,276,073	\$ 5,025,909	\$ 5,310,082	\$ 6,353,994	\$ 5,990,332

# Pine Valley Community Village

## Trend in Expenses (Continued)

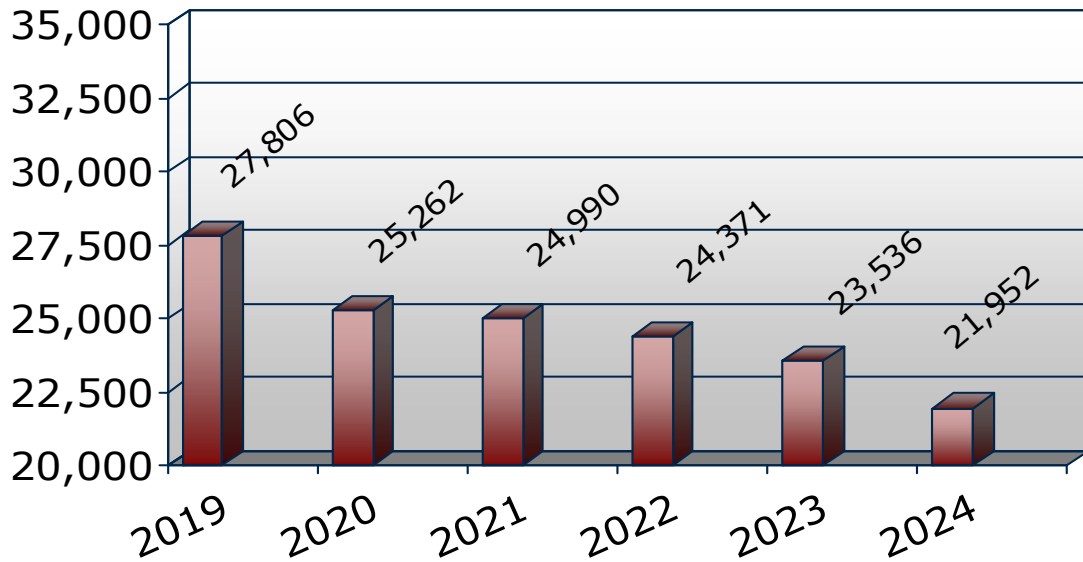


	2019	2020	2021	2022	2023	2024
General services	\$ 1,442,568	\$ 1,408,589	\$ 1,359,509	\$ 1,481,286	\$ 1,668,126	\$ 1,708,191
Depreciation	1,116,587	1,118,456	1,122,991	1,114,513	1,126,543	1,135,038
Assisted living	460,214	409,467	401,329	431,398	467,978	478,675
Insurance	189,690	181,083	214,290	211,530	206,885	163,922
Utilities	149,267	144,562	148,351	169,959	144,338	133,371
Interest & issuance costs	574,099	557,689	532,315	507,933	478,276	453,363
Support and special services	336,081	368,230	372,510	368,741	440,259	455,723
Administrative services	814,822	813,849	800,528	837,342	927,478	1,036,936

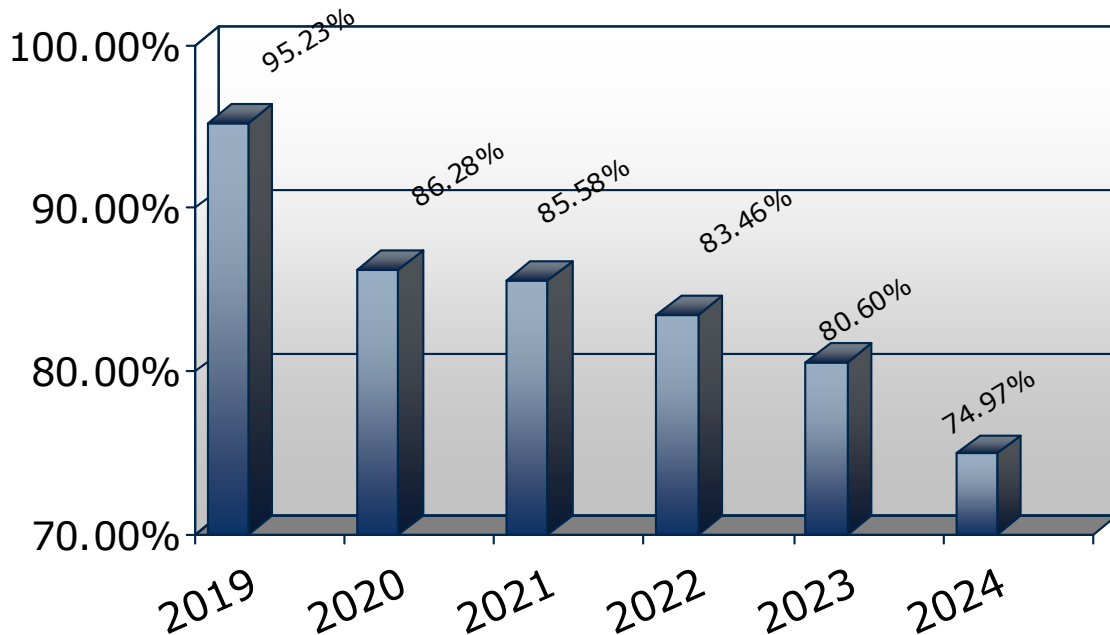
# Pine Valley Community Village

## *Nursing Home Resident Days and Percent of Occupancy*

### NURSING HOME RESIDENT DAYS



### PERCENT OF OCCUPANCY TO AVAILABLE DAYS



# Pine Valley Community Village

## *Changes in Long-Term Obligations*

➤ The following is a summary of long-term debt obligations for the year ended December 31, 2024:

	Balance 1/1/2024	Additions	Retirements	Balance 12/31/2024	Current Portion
Bonds payable	\$ 16,025,000	\$ -	\$ 1,015,000	\$ 15,010,000	\$ 1,045,000
Bond premium	252,357	-	20,563	231,794	-
Total long-term debt	<u>\$ 16,277,357</u>	<u>\$ -</u>	<u>\$ 1,035,563</u>	<u>\$ 15,241,794</u>	<u>\$ 1,045,000</u>

➤ Long-term debt at December 31, 2024 and 2023 consisted of the following individual issues:

	Date of Issue	Final Maturity	Interest Rate	Original Indebtedness	Balance 12/31/2024	Balance 12/31/2023
General Obligation bonds	8/10/2015	3/1/2035	2-3.5%	\$ 10,000,000	\$ 7,920,000	\$ 8,495,000
General Obligation bonds	3/15/2016	3/1/2036	2-3%	10,000,000	7,090,000	7,530,000
Total long-term debt					<u>\$ 15,010,000</u>	<u>\$ 16,025,000</u>

**PINE VALLEY COMMUNITY VILLAGE**

**FINANCIAL STATEMENTS  
MAY 2025**

**DISTRIBUTION:**

MARY MILLER  
MARK GILL  
SANDRA KRAMER  
GARY MANNING  
MARC COUEY  
PAT RIPPCHEN  
BRITTANY PAULUS  
TRICIA CLEMENTS



**Pine Valley Community Village**  
**Balance Sheet**  
**May 31, 2025**

**Assets**

**Current Asset**

**Cash**

10010-00-00 Cash - Operating	2,001,573.83
10015-00-00 Cash - Petty	825.00
10040-00-00 Cash-Designated Fund-Capital Impr	1,001,249.10
10042-00-00 Cash-Designated Fund-Debt Service	725,000.00
	<hr/>
Total Cash	\$ 3,728,647.93

**Patient Trust Funds**

10060-00-00 Patient Trust Fund - Checking	18,871.37
10065-00-00 Patient Trust Fund-Cash	(984.27)
	<hr/>
Total Patient Trust Funds	\$ 17,887.10

**Accounts Receivable**

10100-00-00 A/R - Private	125,503.83
10200-00-00 A/R - Medicaid	405,596.99
10300-00-00 A/R - Medicare Part A	253,318.20
10350-00-00 A/R - Medicare Advantage	115,770.84
10400-00-00 A/R - Medicare Part B	(23,141.24)
10500-00-00 A/R - Co Insurance Part A	80,617.76
10600-00-00 A/R - Co Insurance Part B	9,387.88
10650-00-00 A/R - Family Care	90,001.98
10850-00-00 A/R - Patient Liability	75,612.61
10860-00-00 A/R - Assisted Living	20,882.07
11200-00-00 A/R-Hospice Medicaid	31,862.16
12000-00-00 A/R Allowance for Doubtful Accts	(26,514.22)
	<hr/>
Total Accounts Receivable	\$ 1,158,898.86

**Inventory**

14100-00-00 Supplies - Medical	22,043.59
14200-00-00 Supplies - Dietary	14,847.09
14300-00-00 Supplies - Housekeeping	2,398.69
14350-00-00 Supplies - Laundry	(1,046.47)
14400-00-00 Supplies - Maintenance	2,376.26
14450-00-00 Supplies - Canteen	(386.86)
14550-00-00 Supplies - Office	5,857.03
	<hr/>
Total Inventory	\$ 46,089.33

**Prepaid Expenses**

15200-00-00 Prepaid - Insurance	85,131.00
	<hr/>
Total Prepaid Expenses	\$ 85,131.00

**Total Current Asset**

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\$ 5,036,654.22

**Fixed Assets**

16010-00-00 Land	7,904.18
16020-00-00 Land Improvements	390,492.65
16100-00-00 Buildings	11,911,041.65
16110-00-00 Building Improvements	4,780,666.42
16130-00-00 Fixed Equipment	467,999.08
16140-00-00 Movable Equipment	1,575,922.79
16150-00-00 Transportation Equipment	70,067.98
16160-00-00 Minor Equipment	69,331.41
16161-00-00 CBRF Land Improvements	55,887.34
16162-00-00 CBRF Buildings	2,960,204.16

**Pine Valley Community Village  
Balance Sheet  
May 31, 2025**

**Assets**

**Fixed Assets**

**Fixed Assets**

16163-00-00 CBRF Building Improvements	1,018,083.03
16164-00-00 CBRF Fixed Equipment	16,187.96
16165-00-00 CBRF Moveable Equipment	200,893.17
16170-00-00 Accum.Dep. - Land Improvements	(127,753.09)
16500-00-00 Accum.Dep. - Building	(2,768,108.45)
16550-00-00 Accum.Dep. - Building Improvements	(3,935,888.33)
16650-00-00 Accum.Dep. - Fixed Equipment	(138,877.10)
16700-00-00 Accum.Dep. - Movable Equipment	(1,223,631.85)
16750-00-00 Accum.Dep. - Transportation Equip.	(37,917.59)
16800-00-00 Accum.Dep. - Minor Equipment	(69,331.41)
16810-00-00 Accum.Dep.-CBRF Land Improv	(22,561.07)
16815-00-00 Accum.Dep.-CBRF Building	(685,655.23)
16820-00-00 Accum.Dep.-CBRF Building Improv	(829,930.86)
16825-00-00 Accum.Dep.-CBRF Fixed Equipment	(13,365.04)
16830-00-00 Accum.Dep.-CBRF Moveable Equipment	(155,652.35)
<b>Total Fixed Assets</b>	<b>\$ 13,515,809.45</b>

**Other Assets**

18001-00-00 Net Pension Asset	(332,327.00)
18004-00-00 DOR-Projected vs Actual Experience	2,974,031.00
19005-00-00 LRLIF DOR-Changes of Actuarial Assump	152,388.00
<b>Total Other Assets</b>	<b>\$ 2,794,092.00</b>

**Total Assets** **\$ 21,346,555.67**

**Liabilities and Equity**

**Current Liabilities**

**Current Liabilities**

19001-00-00 Net OPEB Liability-Life Ins.	428,471.00
20010-00-00 Accounts Payable	21,282.02
20200-00-00 Accrued Payroll	237,073.89
20210-00-00 Accrued Vacation Pay	273,521.74
20220-00-00 Accrued Sick Pay	179,156.00
20240-00-00 Accrued Interest	149,804.00
21510-00-00 Resident Refunds/adjustments	(15,612.11)
21540-00-00 Resident Trust - Checking	16,450.83
21545-00-00 Resident Trust - Cash	500.00
<b>Total Current Liabilities</b>	<b>\$ 1,290,647.37</b>
<b>Total Current Liabilities</b>	<b>\$ 1,290,647.37</b>

**Long Term Liabilities**

25011-00-00 Long Term Debt-2015 GO Bond - 10 mil	7,475,000.00
25013-00-00 Long Term Debt-2016 GO Bond - 10 mil	6,490,000.00
25200-00-00 Premium on Bonds	231,794.15
<b>Total Long Term Liabilities</b>	<b>\$ 14,196,794.15</b>

**Other Liability**

**Other Liabilities**

26003-00-00 DIR-Projected & Actual Invest Earnings	1,776,909.00
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**Pine Valley Community Village  
Balance Sheet  
May 31, 2025**

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**Liabilities and Equity**

**Other Liability**

**Other Liabilities**

27003-00-00 LRLIF DIR-Proj vs Act Invest Earnings

232,639.00

Total Other Liabilities

\$ 2,009,548.00

Total Other Liability

\$ 2,009,548.00

Total Liabilities

\$ 17,496,989.52

**Equity**

30010-00-00 Contribution Capital-Richland County

25,481,588.11

30100-00-00 Contribution Capital-By Grants

76,254.01

30800-00-00 Retained Earnings(deficit)

(21,859,083.29)

Net Income (Loss)

\$ 150,807.32

Total Equity

\$ 3,849,566.15

Total Liabilities and Equity

\$ 21,346,555.67

**Pine Valley Community Village  
Statement of Operations  
May 31, 2025**

Current Actual	Current Budget	Variance	PPD Actual	PPD Budget		YTD Actual	YTD Budget	Variance	PPD Actual	PPD Budget
2,558	2,441	117	83	79	Days	12,254	11,891	363	81	79
<b>Operating Revenue</b>										
144,893.39	209,715.00	(64,821.61)	627.24	615.00	Medicare Part A	779,698.64	1,021,537.00	(241,838.36)	624.26	615.01
0.00	0.00	0.00			Private ISN	(449.14)	0.00	(449.14)		
0.00	0.00	0.00			Medicaid ICF I	(9,732.02)	0.00	(9,732.02)		
66,277.26	65,645.00	632.26	164.46	166.19	CBRF - Private Pay	363,402.49	328,225.00	35,177.49	170.13	170.51
9,437.75	8,742.00	695.75	152.22	141.00	CBRF - Family Care	22,677.57	42,864.00	(20,186.43)	153.23	141.93
58,946.56	109,450.00	(50,503.44)	380.30	353.06	Family Care	355,709.40	533,130.00	(177,420.60)	391.75	353.07
0.00	0.00	0.00			Outpatient Therapy	92.26	0.00	92.26		
125,653.61	78,337.83	47,315.78	367.41	361.00	Private SNF	524,404.94	382,337.43	142,067.51	371.65	361.72
461,440.59	404,067.00	57,373.59	381.99		Medicaid SNF	2,196,097.53	1,968,207.00	227,890.53	386.57	
2,470.00	0.00	2,470.00	190.00		Respite	2,470.00	0.00	2,470.00	190.00	
45,338.42	0.00	45,338.42	552.91		Medicare Advantage	211,449.53	0.00	211,449.53	556.45	
21,080.00	0.00	21,080.00	340.00		Hospice Medicaid	111,520.00	0.00	111,520.00	340.00	
13,983.45	17,000.00	(3,016.55)			Medicare Part B	79,102.61	85,000.00	(5,897.39)		
1,513.11	2,790.00	(1,276.89)			Other Revenue	6,210.43	13,750.00	(7,539.57)		
\$ 951,034.14	\$ 895,746.83	\$ 55,287.31	371.79	366.96	Total Operating Revenue	\$ 4,642,654.24	\$ 4,375,050.43	\$ 267,603.81	378.87	367.93
<b>Operating Expense</b>										
15,593.89	14,873.00	(720.89)	6.10	6.09	Activities	74,420.35	77,105.00	2,684.65	6.07	6.48
16,568.64	11,907.00	(4,661.64)	6.48	4.88	Social Services	67,255.89	63,624.00	(3,631.89)	5.49	5.35
399,682.78	327,689.00	(71,993.78)	156.25	134.24	Nursing	1,795,015.37	1,782,354.00	(12,661.37)	146.48	149.89
15,694.03	17,338.60	1,644.57	6.14	7.10	Medical Supplies	70,301.34	84,530.60	14,229.26	5.74	7.11
52,505.61	43,927.00	(8,578.61)	20.53	18.00	Other Purchased Services	270,376.92	216,775.00	(53,601.92)	22.06	18.23
8,015.80	11,215.99	3,200.19	3.13	4.59	Pharmacy	63,252.14	54,681.49	(8,570.65)	5.16	4.60
1,200.00	1,425.00	225.00	0.47	0.58	Physician Care	6,000.00	7,125.00	1,125.00	0.49	0.60
7,367.51	8,597.00	1,229.49	2.88	3.52	Nursing Administration	37,311.81	48,280.00	10,968.19	3.04	4.06
62,609.83	62,971.43	361.60	24.48	25.80	Dietary	326,938.65	318,928.93	(8,009.72)	26.68	26.82
8,950.74	10,880.00	1,929.26	3.50	4.46	Laundry	45,553.40	52,756.00	7,202.60	3.72	4.44
21,685.99	21,196.00	(489.99)	8.48	8.68	Housekeeping	106,879.05	112,834.00	5,954.95	8.72	9.49
14,550.50	13,163.00	(1,387.50)	5.69	5.39	Plant & Maintenance	71,430.90	69,992.00	(1,438.90)	5.83	5.89
22,546.61	23,960.00	1,413.39	8.81	9.82	Utilities	112,550.71	108,450.00	(4,100.71)	9.18	9.12
2,015.76	2,000.00	(15.76)	0.79	0.82	Sewer Plant	16,458.26	10,000.00	(6,458.26)	1.34	0.84
18,453.17	18,614.00	160.83	7.21	7.63	Accounting	89,093.85	91,274.00	2,180.15	7.27	7.68
3,929.14	3,998.00	68.86	1.54	1.64	Medical Records	21,290.68	21,989.00	698.32	1.74	1.85
1,175.39	945.00	(230.39)	0.46	0.39	Assisted Living	4,841.12	5,835.00	993.88	0.40	0.49
22,308.36	15,275.00	(7,033.36)	8.72	6.26	General & Administration	92,180.75	81,296.00	(10,884.75)	7.52	6.84
172,944.51	172,195.00	(749.51)	67.61	70.54	Employee Benefits	863,843.00	893,067.00	29,224.00	70.49	75.10
1,414.45	5,050.00	3,635.55	0.55	2.07	Interest Expense	29,914.91	24,928.00	(4,986.91)	2.44	2.10
5,715.00	12,357.00	6,642.00	2.23	5.06	Insurance	229,802.50	120,221.00	(109,581.50)	18.75	10.11
20,158.83	114,672.42	94,513.59	7.88	46.98	Depreciation	95,277.86	566,962.10	471,684.24	7.78	47.68

**Pine Valley Community Village**  
**Statement of Operations**  
**May 31, 2025**

Current Actual	Current Budget	Variance	PPD Actual	PPD Budget		YTD Actual	YTD Budget	Variance	PPD Actual	PPD Budget
<b>Operating Expense</b>										
73.26	0.00	(73.26)	0.03		Governing Board	356.10	0.00	(356.10)	0.03	
0.00	250.00	250.00		0.10	Physical Therapy Supplies	34.95	1,250.00	1,215.05	0.00	0.11
150.27	700.00	549.73	0.06	0.29	Occupational Therapy Supplies	881.27	3,500.00	2,618.73	0.07	0.29
545.93	50.00	(495.93)	0.21	0.02	Speech Therapy Supplies	585.14	250.00	(335.14)	0.05	0.02
<u>\$ 895,856.00</u>	<u>\$ 915,249.44</u>	<u>\$ 19,393.44</u>			Total Operating Expense	<u>\$ 4,491,846.92</u>	<u>\$ 4,818,008.12</u>	<u>\$ 326,161.20</u>		
<u>\$ 55,178.14</u>	<u>\$ (19,502.61)</u>	<u>\$ 74,680.75</u>	<u>21.57</u>	<u>(7.99)</u>	Net Operating	<u>\$ 150,807.32</u>	<u>\$ (442,957.69)</u>	<u>\$ 593,765.01</u>	<u>12.31</u>	<u>(37.25)</u>
<b>Non Operating Expense</b>										
<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>			Total Non Operating Expense	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>		
<u>\$ 55,178.14</u>	<u>\$ (19,502.61)</u>	<u>\$ 74,680.75</u>	<u>21.57</u>	<u>(7.99)</u>	Net Income (Loss)	<u>\$ 150,807.32</u>	<u>\$ (442,957.69)</u>	<u>\$ 593,765.01</u>	<u>12.31</u>	<u>(37.25)</u>

A/R Balances

Description	January 2025	February 2025	March 2025	April 2025	May 2025	June 2024	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024
Accounts Receivable												
A/R - Private	104,099.24	83,344.33	124,524.74	109,024.99	125,503.83	141,078.70	101,812.62	107,760.60	161,106.96	111,932.08	84,897.97	75,914.91
A/R - Medicaid	349,439.05	333,707.47	392,509.14	396,613.33	405,596.99	269,973.58	279,469.81	337,775.33	298,312.33	364,565.99	392,563.08	358,479.16
A/R - Medicare Part A	228,659.71	221,778.95	183,057.90	155,985.16	253,318.20	146,283.14	158,723.44	149,682.18	308,553.14	306,509.84	226,118.32	191,071.61
A/R - Medicare Advantage	135,411.27	147,235.33	134,338.95	84,903.96	115,770.84	38,745.55	9,588.36	0.00	12,201.98	20,714.65	30,806.64	74,098.21
A/R - Medicare Part B	8,440.60	2,995.16	4,705.36	(5,054.26)	(23,141.24)	12,075.60	13,900.83	16,808.90	12,967.13	20,269.72	34,622.81	27,165.44
A/R - Co Insurance Part A	75,780.74	68,731.50	71,020.50	81,454.76	80,617.76	65,351.74	54,603.74	71,875.74	78,535.09	89,498.73	103,278.74	90,907.74
A/R - Co Insurance Part B	10,576.34	8,916.68	9,955.55	10,921.35	9,387.88	8,812.07	6,077.22	8,230.50	7,619.53	7,719.54	9,874.39	9,642.92
A/R - Family Care	114,265.77	125,347.57	96,447.51	133,837.07	90,001.98	114,628.85	62,764.40	109,614.94	80,386.92	74,389.68	103,138.20	79,488.36
A/R - Respite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,630.00	0.00	0.00		(1,700.00)
A/R - Patient Liability	62,798.68	58,947.18	61,213.00	71,371.90	75,612.61	48,029.04	44,832.48	49,492.37	53,582.55	60,526.60	65,062.31	62,284.27
A/R - Assisted Living	22,074.90	28,658.80	28,658.80	26,283.47	20,882.07	25,831.96	15,256.66	17,664.11	30,599.62	34,633.05	44,437.50	24,137.34
A/R - Hospice Medicaid	# 14,197.07	24,256.10	38,264.81	38,380.21	31,862.16							
A/R Allowance for Doubtful Accts	(53,825.19)	(35,339.41)	(35,339.41)	(26,514.22)	(26,514.22)	(53,825.19)	(53,825.19)	(53,825.19)	(53,825.19)	(53,825.19)	(53,825.19)	(53,825.19)
	1,071,918.18	1,068,579.66	1,109,356.85	1,077,207.72	1,158,898.86	816,985.04	693,204.37	818,709.48	990,040.06	1,036,934.69	1,040,974.77	937,664.77
days revenue in AR	37.73	37.62	39.05	37.92	40.80	28.76	24.40	28.82	34.85	36.50	36.65	33.01

### Jan to December 2025 Cash Flow

	Cash Receipts	Expenses	Cash	Explanation
Jan	\$ 804,346	\$ 1,040,733	-\$236,387	2 holidays, 3 payrolls, sick payout, Annual Crime Insurance Premium
Feb	\$ 884,432	\$ 806,042	\$78,390	Dec MA pmt rec'd/reflected in Feb, Jan MA pmt not rec'd in Feb as short month
Mar	\$ 930,466	\$ 2,089,256	-\$1,158,790	2025 Workers Comp Premium Adjustment, Debt Service Pmts/Interest Pmts
Apr	\$ 941,640	\$ 809,995	\$131,645	
May	\$ 871,312	\$ 853,248	\$18,064	Easter Holiday, 2nd Install-Liability Ins
June			\$0	
Jul			\$0	
Aug			\$0	
Sept			\$0	
Oct			\$0	
Nov			\$0	
Dec			\$0	
	\$ 4,432,195	\$ 5,599,274	\$ (1,167,079)	

### Jan to December 2024 Cash Flow

	Cash Receipts	Expenses	Cash	Explanation
Jan	\$ 791,886	\$ 884,415	-\$92,530	2 holidays; sick p/o; \$58,685 prop&liab ins; \$600,000 tx:debt service to Gnrl Fnd
Feb	\$ 834,867	\$ 757,818	\$77,049	
Mar	\$ 664,728	\$ 995,780	-\$331,052	3 payrolls; \$162,174.96 Medicare pymt not rec'd until April d/t Good Friday
Apr	\$ 867,845	\$ 842,981	\$24,864	March Medicare pymt rec'd; Easter Holiday
May	\$ 773,868	\$ 857,560	-\$83,692	
June	\$ 856,929	\$ 888,300	-\$31,372	Memorial Holiday; SP recoupment\$ 84,517; Lawn Mower \$9,700
Jul	\$ 927,861	\$ 781,201	\$146,660	July 4th Holiday;
Aug	\$ 787,784	\$ 997,119	-\$209,335	3 payrolls; \$725,000 moved from cash acct to Debt Service Fund for use in 2025
Sept	\$ 733,676	\$ 771,560	-\$37,885	
Oct	\$ 852,573	\$ 773,699	\$78,874	
Nov	\$ 823,046	\$ 778,544	\$44,502	Thanksgiving Holiday
Dec	\$ 1,052,233	\$ 897,136	\$155,097	Comp Payout, Cash includes Solar Tax Credit, WC 2025 Ins paid
	\$ 9,967,295	\$ 10,226,113	\$ (258,818)	

SCHEDULE OF VOUCHERS – PINE VALLEY COMMUNITY VILLAGE

RICHLAND COUNTY

DATE: MAY 2025

WE HEREBY CERTIFY THAT THE PINE VALLEY SUB-COMMITTEE 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:	+	871,312.22
Journal Entries: Courthouse		
Telephone/Internet:	-	200.67
HRA/FLEX & Fees	-	419.56
HRA Deductible	-	964.95
PV Sub Co. Exp	-	77.86
WI Co. Mutual Ins (Liability July-Dec 2025)	-	5,715.00
Employee Mileage Reimbursement	-	63.24
PAYROLL (Easter Holiday)	-	598,002.34
VOUCHERS:	-	247,303.92
		-----
Cash Variance	+	18,564.68



## AP Monthly Check Register by Check Number From 05/31/2025 - Thru 05/31/2025

Bank Code: OP Operating Account					Cash Account: 10010-00-00			Posting Period: 05/2025		
Check Number	Check Type	Check Date	Vendor Code	Vendor Name	Invoice Number	Invoice Amt Applied	Discount Amount	Withheld Amount	Paid Amount	Check Amount
0000000273	C	05/08/2025	100188	ALLIANT UTILITIES (WP&L)	05082025	8,932.12	0.00	0.00	8,932.12	8,932.12
0000000274	C	05/08/2025	100021	GENUINE TELECOM	05082025	1,897.81	0.00	0.00	1,897.81	1,897.81
0000000275	C	05/08/2025	100006	WAL-MART	05082025	1,094.55	0.00	0.00	1,094.55	1,094.55
0000000324	C	05/15/2025	100181	KRONOS INCORPORATED	0080002074	897.45	0.00	0.00	897.45	897.45
0000000325	C	05/15/2025	100049	KWIK TRIP, INC.	05152025	225.92	0.00	0.00	225.92	225.92
0000000326	C	05/15/2025	100103	WE ENERGIES (WI GAS)	05152025	744.76	0.00	0.00	744.76	744.76
0000000327	C	05/22/2025	100071	CALDERON TEXTILES	3368397	149.97	0.00	0.00	149.97	149.97
0000000328	C	05/22/2025	100027	CARDMEMBER SERVICES	05222025	7,391.96	0.00	0.00	7,391.96	7,391.96
0000000329	C	05/22/2025	110670	Clipboard Health	05222025	8,839.85	0.00	0.00	8,839.85	8,839.85
0000000330	C	05/22/2025	100143	GRAPETREE MEDICAL STAFFING	05222025	20,939.25	0.00	0.00	20,939.25	20,939.25
0000000331	C	05/22/2025	100159	R.C. MUNICIPAL UTILITIES	05222025	2,015.76	0.00	0.00	2,015.76	2,015.76
0000000332	C	05/22/2025	100014	U.S. CELLULAR	05222025	135.54	0.00	0.00	135.54	135.54
0000000336	C	05/31/2025	100029	ADDED TOUCH FLORAL	05312025	30.00	0.00	0.00	30.00	30.00
0000000337	C	05/31/2025	100011	AEGIS THERAPIES, INC.	05312025	52,040.81	0.00	0.00	52,040.81	52,040.81
0000000338	C	05/31/2025	100091	AMERICAN DO IT CENTER	05312025	19.98	0.00	0.00	19.98	19.98
0000000339	C	05/31/2025	100212	BAILEY'S PAINT & DECORATING	05312025	271.22	0.00	0.00	271.22	271.22
0000000340	C	05/31/2025	100063	BEN KOELSCH	05312025	50.00	0.00	0.00	50.00	50.00
0000000341	C	05/31/2025	100187	BINDL TIRE & AUTO SERVICE	963631	27.50	0.00	0.00	27.50	27.50
0000000342	C	05/31/2025	100064	CENTER PHARMACY	05312025	37.90	0.00	0.00	37.90	37.90
0000000343	C	05/31/2025	100122	CINTAS CORP.	05312025	139.42	0.00	0.00	139.42	139.42
0000000344	C	05/31/2025	100144	CIVIC MEDIA	05312025	513.00	0.00	0.00	513.00	513.00
0000000345	C	05/31/2025	110670	Clipboard Health	05312025	12,562.84	0.00	0.00	12,562.84	12,562.84
0000000346	C	05/31/2025	100008	DALCO	4375693	783.31	0.00	0.00	783.31	783.31
0000000347	C	05/31/2025	110673	DELTA 3 ENGINEERING, INC	23225	203.00	0.00	0.00	203.00	203.00
0000000348	C	05/31/2025	100044	DIRECT SUPPLY	05312025	358.50	0.00	0.00	358.50	358.50
					2372196055	52.08	0.00	0.00	52.08	
				<b>Total for Check 0000000348</b>	<b>C</b>	<b>410.58</b>	<b>0.00</b>	<b>0.00</b>	<b>410.58</b>	<b>410.58</b>
0000000349	C	05/31/2025	100148	Elim Preferred Services	05312025	7,986.42	0.00	0.00	7,986.42	7,986.42
0000000350	C	05/31/2025	100042	FITZSIMMONS HOSPITAL SERVICES	135452	2,500.00	0.00	0.00	2,500.00	2,500.00
0000000351	C	05/31/2025	100143	GRAPETREE MEDICAL STAFFING	05312025	34,461.75	0.00	0.00	34,461.75	34,461.75
0000000352	C	05/31/2025	100079	INOVALON PROVIDER, INC	5M-0062805	390.12	0.00	0.00	390.12	390.12
0000000353	C	05/31/2025	100005	JT & ASSOCIATES, LLC	05312025	1,300.00	0.00	0.00	1,300.00	1,300.00
0000000354	C	05/31/2025	100028	KRAEMER'S WATER STORE, INC.	05312025	628.54	0.00	0.00	628.54	628.54
0000000355	C	05/31/2025	100111	LANGE MEDICAL, LLC	1851	1,822.46	0.00	0.00	1,822.46	1,822.46
0000000356	C	05/31/2025	100088	MARTIN BROTHERS DISTRIBUTING	05312025	18,553.69	0.00	0.00	18,553.69	18,553.69
0000000357	C	05/31/2025	100032	MCKESSON MEDICAL SUPPLY INC.	05312025	2,541.72	0.00	0.00	2,541.72	2,541.72
0000000358	C	05/31/2025	100173	NETWORK SERVICES COMPANY	05312025	2,241.99	0.00	0.00	2,241.99	2,241.99
0000000359	C	05/31/2025	100120	NORTHWEST RESPIRATORY SERVICES	05312025	2,228.95	0.00	0.00	2,228.95	2,228.95
0000000360	C	05/31/2025	100135	OAK MEDICAL SC	05312025	1,200.00	0.00	0.00	1,200.00	1,200.00
0000000361	C	05/31/2025	100095	OMNI Technologies	125-0977	2,172.36	0.00	0.00	2,172.36	2,172.36
0000000362	C	05/31/2025	100074	ORKIN INC	276380422	131.00	0.00	0.00	131.00	131.00
0000000363	C	05/31/2025	100025	OTIS ELEVATOR COMPANY	05312025	3,149.72	0.00	0.00	3,149.72	3,149.72
0000000364	C	05/31/2025	100051	PAN-O-GOLD BAKING COMPANY	05312025	481.00	0.00	0.00	481.00	481.00

**AP Monthly Check Register by Check Number From 05/31/2025 - Thru 05/31/2025**

Bank Code: OP Operating Account					Cash Account: 10010-00-00			Posting Period: 05/2025		
Check Number	Check Type	Check Date	Vendor Code	Vendor Name	Invoice Number	Invoice Amt Applied	Discount Amount	Withheld Amount	Paid Amount	Check Amount
0000000365	C	05/31/2025	100009	PELLITTERI WASTE SYSTEMS	5943026	200.18	0.00	0.00	200.18	200.18
0000000366	C	05/31/2025	100185	PHILLIPS TOTAL CARE PHARMACY, I	05312025	8,340.57	0.00	0.00	8,340.57	8,340.57
0000000367	C	05/31/2025	100012	PINE VALLEY H&R RESIDENT FUND	05312025	1,342.75	0.00	0.00	1,342.75	1,342.75
0000000368	C	05/31/2025	100040	QUADIENT FINANCE USA, INC.	05312025	1,083.85	0.00	0.00	1,083.85	1,083.85
0000000369	C	05/31/2025	100024	RHYME BUSINESS PRODUCTS	AR837609	602.94	0.00	0.00	602.94	602.94
0000000370	C	05/31/2025	100047	RICHLAND HOSPITAL, INC.	05312025	1,265.00	0.00	0.00	1,265.00	1,265.00
0000000371	C	05/31/2025	100168	RICHLAND OBSERVER	05312025	28.00	0.00	0.00	28.00	28.00
0000000372	C	05/31/2025	100145	SARA SUARDINI	05312025	2,331.25	0.00	0.00	2,331.25	2,331.25
0000000373	C	05/31/2025	100055	SCHOENECK, BRIAN	05312025	2,500.00	0.00	0.00	2,500.00	2,500.00
0000000374	C	05/31/2025	100157	SHOPPING NEWS	05312025	62.00	0.00	0.00	62.00	62.00
0000000375	C	05/31/2025	100171	SIMPSON'S TRACTOR INC.	WO23099	614.89	0.00	0.00	614.89	614.89
0000000376	C	05/31/2025	100033	SOUTHWEST CAP-LIFT	104454	353.60	0.00	0.00	353.60	353.60
0000000377	C	05/31/2025	100108	TOWN & COUNTRY SANITATION, INC.	05312025	1,105.17	0.00	0.00	1,105.17	1,105.17
0000000378	C	05/31/2025	100118	TRUGREEN	05312025	974.98	0.00	0.00	974.98	974.98
0000000379	C	05/31/2025	100160	VESTIS	05312025	8,530.46	0.00	0.00	8,530.46	8,530.46
0000000380	C	05/31/2025	100182	WALSH'S ACE HARDWARE	05312025	1,797.06	0.00	0.00	1,797.06	1,797.06
0000000381	C	05/31/2025	100093	WI DEPT OF JUSTICE	05312025	427.00	0.00	0.00	427.00	427.00
0000000382	C	05/31/2025	100048	WI DEPT. OF HEALTH & FAMILY SER	05312025	13,600.00	0.00	0.00	13,600.00	13,600.00
Bank Code OP					Sub-Total	247,303.92	0.00	0.00	247,303.92	247,303.92
Number of Checks: 59					Register Total	247,303.92	0.00	0.00	247,303.92	247,303.92

Aging through 5/31/2025

Resident	Over 90	Over 120	Total	Notes
1	\$ 3,517.40	\$ -	\$ 3,517.40	Outpatient Therapy. Therapy copay. Payment is expected from Patient.
2	\$ 1,257.00	\$ -	\$ 1,257.00	Med A Co-Ins. Resident portion due to not having supplemental ins.
3	\$ 890.19	\$ 2,047.02	\$ 2,937.21	\$1000 pmt rec'd, to be posted in June w/add'l pmt promised in June.
4	\$ 145.36	\$ -	\$ 145.36	Outpatient Therapy. Co-Ins portion. Co-Ins is slow payer. Pmt expected.
5	\$ 1,679.00	\$ -	\$ 1,679.00	Patient Liability. Pmt is expected.
6	\$ -	\$ 5,696.52	\$ 5,696.52	Private pay balance; insurance lapsed. \$100 pmt is being made monthly, per agreement.
7	\$ 96.28	\$ -	\$ 96.28	Therapy copay. Payment is expected from Medicaid. Will follow up with Medicaid.
8	\$ 264.38	\$ 1,161.96	\$ 1,426.34	Timely billing, delay in routing to correct ins, processed in April. Balance is resident's deductible.
9	\$ -	\$ 1,680.51	\$ 1,680.51	Patient Liability; Corp. Counsel sent letter, filed TRIP claim.
10	\$ -	\$ 1,250.00	\$ 1,250.00	Continued conversation w/ resident re: future payments. \$100 pmt rec'd, to be posted in June.
11	\$ -	\$ 9,196.77	\$ 9,196.77	Appealing Claim. 30-60 day for 2ndary/add'l appeal. Working w/Humana. Pmt is hopeful. (I vs 1)
12	\$ 1,199.27	\$ 5,374.74	\$ 6,574.01	Usually pays \$1200 per month which covers PL w/remaining going towards past due. Lien filed.
13	\$ 7,270.00	\$ -	\$ 7,270.00	Patient Liability. Payment is expected.
14	\$ -	\$ 807.00	\$ 807.00	Patient Liability. Contact will be made re: future payments.
15	\$ -	\$ 40,154.21	\$ 40,154.21	\$100 pmt is expected monthly, per agreement; lien filed.
16	\$ -	\$ 8,741.18	\$ 8,741.18	Patient Liability \$8,741.18- old balance; not incurring future expense as on Family Care.
17	\$ -	\$ 18,745.72	\$ 18,745.72	4 months Patient Liability; resident is deceased; filed claim w/Probate.
18	\$ 475.92	\$ -	\$ 475.92	Outpatient Therapy. Co-Ins portion. Will follow up with payer (Family Care).
	\$ 12,020.40	\$ 94,855.63	\$ 106,876.03	

Total of Liens \$46,728.22