

Richland County  
Pine Valley Sub-Committee

Date Posted: August 11, 2025

**NOTICE OF MEETING**

Please be advised that the Richland County Pine Valley Sub-Committee will convene on Monday, August 18, 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 July 21, 2025 Pine Valley Sub-Committee Meeting
5. Public Comment
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. Update re: Pharmacy
  - b. Update re: Water Project
  - c. Most recent State Surveyor Activity
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, July 21, 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:** Mark Gill and Pat Rippchen were in person, Sandra Kramer and Marc Couey joined virtually.

**Committee Member(s) absent:** Gary Manning and Mary Miller.

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

**Attendants:** Staff present included Brittany Paulus, Pine Valley Administrator; Jesi Towne-Director of Nursing; and Mari Wipperfurth, Business Office Manager. Marissa Powers, CPA and Audit Supervisor from Johnson Block CPAs joined virtually.

**Approval of Agenda and Verification of Posting:** Motion by Pat Rippchen second by Mark Gill to approve agenda. Motion carried and agenda declared approved.

**Approval of Minutes of the June 16, 2025 Pine Valley Sub-Committee Meeting:** No additions, corrections or notes were identified. The minutes of the June 16, 2025 meeting were approved as written.

**Public Comment:** Acting Chair Mark Gill announced his resignation. He voiced the need for a chair and vice chair to be identified and encouraged people to step up.

**Pine Valley Audit Results:** Marissa Powers, CPA and Audit Supervisor from Johnson Block CPAs participated virtually to present the 2024 Audit Report. Three (3) documents were provided in advance of the Sub-Committee Meeting for Sub-Committee and public review.

**2026 Private Pay and CBRF Rates:** Brittany proposed increasing the rates for 2026, noting Pine Valley is in market as far as rates. Brittany suggested the Private Pay rate for the SNF be increased by \$10 for a daily rate of \$350 and the CBRF rates increase by \$96 per month: Basic Rate: \$4,876 per month, Enhanced Rate: \$5,376 per month, and Advanced Rate: \$5,976 per month.

**Pine Valley Census Recap:** Brittany reviewed the census report for June, averages for SNF were 70 with the CBRF being 15.

**Pine Valley Financials – Accounts Receivable Trend Report:** Mari reviewed the account receivable trend report. The Days Revenue in A/R for June is 39.31. Target is to be below 40. Mari noted that May's Medicare A Payment of \$130,871.96 was not received in June. Had it been, the Days Revenue in A/R for June would have been 34.70. These funds will be reflected in July financials.

**Pine Valley Financials-Cash Flow:** Mari highlighted cash receipts for June of \$976,419 with expenses being \$792,667, noting the Memorial Day holiday.

**Pine Valley Financials-Consideration of Vouchers:** Mari highlighted several checks and welcomed questions. Motion by Sandra Kramer second by Marc Couey to approve the vouchers as presented. Motion carried.

**Pine Valley Financials-Aging Report:** Mari presented the Aging Report.

**Administrator's Report:** Update re: Pharmacy Provider: Contract signed with Health Direct. Things are moving forward. Pharmacy will visit Pine Valley on Tuesday, July 22.

Update re: Water Project: Additional inspection of the reservoir was done by a robot. It was determined that the reservoir does not need to be replaced; however, recommendations for maintenance will be/have been made. An inspection report will be issued. Brittany will review Regulations to ensure Pine Valley remains in compliance during and/or after any maintenance or repairs.

State Surveyor Activity: Brittany shared that State is onsite again due to Pine Valley's self-report. Matter 1: CPR was not performed on a resident with a full code status. Matter 2: There was a medication error. We are in an extended survey window, meaning State will return for further survey.

Mark Gill inquired whether PV is still using contracted staff for Nursing. Brittany confirmed the use of contracted staff continues, noting a lack of applicants for RN and LPN positions.

**Adjourn:** Motion by Sandra Kramer second by Mark Gill to adjourn. Motion carried and meeting adjourned at 6:46 PM.

**Next Meeting:** Monday, August 18, 2025 at 6:00 PM.

Brittany Paulus, Pine Valley Administrator

End of Month Data 2025

Month:	Medicare & Med Adv budget days													
	SNF Average Census							Medicare & Med Adv budget days						
	SNF Average Census	CBRF Budget	CBRF Ave Census	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	64	14.75	16	13	1	6	1	3	0	5	0	1	1	11.5
FEB	64	14.75	15	6	1	5	1	0	0	5	0	0	1	11
MAR	64	14.75	15	12	0	8	0	3	0	8	0	0	0	10
APRIL	64	14.75	15	9	0	3	0	3	0	3	0	0	0	11
MAY	64	14.75	15	7	1	7	1	1	0	7	1	0	0	11
JUNE	64	14.75	15	9	2	5	1	4	0	5	0	0	1	8.2
JULY	64	14.75	14	13	0	5	2	2	0	4	0	1	2	8
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	469	105	69	5	39	6	16	0	37	1	2	5	70.7	
2025 Month Avg	67.0	15.0	9.9	0.7	5.6	0.9	2.3	0.0	5.3	0.1	0.3	0.7	10.1	
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	68	68	72	68	70	15
July	68	71	71	67	69	14
August						
September						
October						
November						
December						

**PINE VALLEY COMMUNITY VILLAGE**

**FINANCIAL STATEMENTS  
JULY 2025**

**DISTRIBUTION:**

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

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

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**Assets**

**Current Asset**

**Cash**

10010-00-00 Cash - Operating	2,483,748.05
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
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Total Cash	\$ 4,210,822.15

**Patient Trust Funds**

10060-00-00 Patient Trust Fund - Checking	16,870.43
10065-00-00 Patient Trust Fund-Cash	(1,518.61)
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Total Patient Trust Funds	\$ 15,351.82

**Accounts Receivable**

10100-00-00 A/R - Private	81,648.04
10200-00-00 A/R - Medicaid	424,888.95
10300-00-00 A/R - Medicare Part A	105,966.01
10350-00-00 A/R - Medicare Advantage	127,584.36
10400-00-00 A/R - Medicare Part B	(38,730.22)
10500-00-00 A/R - Co Insurance Part A	64,672.29
10600-00-00 A/R - Co Insurance Part B	4,231.85
10650-00-00 A/R - Family Care	97,263.17
10850-00-00 A/R - Patient Liability	78,953.22
10860-00-00 A/R - Assisted Living	29,657.95
11200-00-00 A/R-Hospice Medicaid	25,344.11
12000-00-00 A/R Allowance for Doubtful Accts	(26,514.22)
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Total Accounts Receivable	\$ 974,965.51

**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	5,604.17
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Total Inventory	\$ 45,836.47

**Prepaid Expenses**

15200-00-00 Prepaid - Insurance	85,131.00
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Total Prepaid Expenses	\$ 85,131.00
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Total Current Asset	\$ 5,332,106.95

**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	55,687.34
16162-00-00 CBRF Buildings	2,960,204.16

**Pine Valley Community Village  
Balance Sheet  
July 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)

Total Fixed Assets	\$ 13,515,809.45
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**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

Total Other Assets	\$ 2,794,092.00
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Total Assets	\$ 21,642,008.40
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**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	336,776.84
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	(15,577.11)
21511-00-00 CBRF- Patient Refunds/adj.	(35.00)
21540-00-00 Resident Trust - Checking	13,915.55
21545-00-00 Resident Trust - Cash	500.00

Total Current Liabilities	\$ 1,387,815.04
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Total Current Liabilities	\$ 1,387,815.04
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**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

Total Long Term Liabilities	\$ 14,196,794.15
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**Other Liability**

**Other Liabilities**



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

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**Liabilities and Equity**

**Other Liability**

**Other Liabilities**

26003-00-00 DIR-Projected & Actual Invest Earnings	1,776,909.00
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	\$ 17,594,157.19

**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)	\$ 349,092.38
Total Equity	\$ 4,047,851.21
Total Liabilities and Equity	\$ 21,642,008.40

# Pine Valley Community Village Statement of Operations July 31, 2025

Current Actual	Current Budget	Variance	PPD Actual	PPD Budget	Days	YTD Actual	YTD Budget	Variance	PPD Actual	PPD Budget
2,590	2,441	149	84	79	Days	17,379	16,695	684	82	79
<b>Operating Revenue</b>										
109,664.47	209,715.00	(100,050.53)	619.57	615.00	Medicare Part A	1,000,061.25	1,434,202.00	(434,140.75)	619.23	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)		
69,416.87	65,645.00	3,771.87	166.87	166.19	CBRF - Private Pay	500,367.00	459,515.00	40,852.00	169.96	170.00
5,173.90	8,742.00	(3,568.10)	166.90	141.00	CBRF - Family Care	33,476.65	60,066.00	(26,589.35)	148.13	141.67
78,729.28	111,620.00	(32,890.72)	364.49	360.06	Family Care	494,832.44	750,670.00	(255,837.56)	384.49	354.09
0.00	0.00	0.00			Outpatient Therapy	92.26	0.00	92.26		
113,662.93	78,337.83	35,315.10	371.41	361.00	Private SNF	753,586.97	536,675.16	216,911.81	370.13	361.64
487,635.72	411,879.00	75,756.72	371.11		Medicaid SNF	3,177,027.77	2,771,121.00	405,906.77	383.61	
0.00	0.00	0.00			Respite	2,470.00	0.00	2,470.00	190.00	
39,524.94	0.00	39,524.94	581.25		Medicare Advantage	295,487.00	0.00	295,487.00	561.76	
21,080.00	0.00	21,080.00	340.00		Hospice Medicaid	153,000.00	0.00	153,000.00	340.00	
10,849.17	17,000.00	(6,150.83)			Medicare Part B	99,452.97	119,000.00	(19,547.03)		
870.45	2,740.00	(1,869.55)			Other Revenue	7,886.19	19,230.00	(11,343.81)		
\$ 936,597.73	\$ 905,678.83	\$ 30,918.90	361.62	371.03	Total Operating Revenue	\$ 6,507,558.34	\$ 6,150,479.16	\$ 357,080.18	374.45	368.40
<b>Operating Expense</b>										
16,347.35	14,802.00	(1,545.35)	6.31	6.06	Activities	106,190.95	106,849.00	658.05	6.11	6.40
14,316.40	11,503.00	(2,813.40)	5.53	4.71	Social Services	93,507.88	87,634.00	(5,873.88)	5.38	5.25
367,295.62	335,897.00	(31,398.62)	141.81	137.61	Nursing	2,504,746.52	2,448,343.00	(56,402.52)	144.12	146.65
18,400.12	17,338.60	(1,061.52)	7.10	7.10	Medical Supplies	103,746.92	118,667.20	14,921.28	5.97	7.11
32,315.40	43,927.00	11,611.60	12.48	18.00	Other Purchased Services	334,573.12	303,914.00	(30,659.12)	19.25	18.20
13,418.55	11,215.99	(2,202.56)	5.18	4.59	Pharmacy	85,494.73	76,764.05	(8,730.68)	4.92	4.60
1,200.00	1,425.00	225.00	0.46	0.58	Physician Care	8,400.00	9,975.00	1,575.00	0.48	0.60
7,532.25	8,797.00	1,264.75	2.91	3.60	Nursing Administration	52,307.46	65,674.00	13,366.54	3.01	3.93
80,963.65	62,371.43	(18,592.22)	31.26	25.55	Dietary	472,550.96	444,041.85	(28,509.11)	27.19	26.60
7,052.65	10,380.00	3,327.35	2.72	4.25	Laundry	59,536.03	73,516.00	13,979.97	3.43	4.40
22,044.17	21,612.00	(432.17)	8.51	8.85	Housekeeping	149,247.90	155,652.00	6,404.10	8.59	9.32
15,322.36	13,439.00	(1,883.36)	5.92	5.51	Plant & Maintenance	101,038.60	96,684.00	(4,354.60)	5.81	5.79
24,119.68	18,960.00	(5,159.68)	9.31	7.77	Utilities	162,719.93	147,570.00	(15,149.93)	9.36	8.84
1,962.67	2,000.00	37.33	0.76	0.82	Sewer Plant	20,478.31	14,000.00	(6,478.31)	1.18	0.84
15,217.45	23,817.00	8,599.55	5.88	9.76	Accounting	120,593.20	132,905.00	12,311.80	6.94	7.96
4,387.35	3,998.00	(389.35)	1.69	1.64	Medical Records	30,131.17	29,985.00	(146.17)	1.73	1.80
687.60	1,116.00	428.40	0.27	0.46	Assisted Living	6,234.84	7,900.00	1,665.16	0.36	0.47
17,964.83	15,662.00	(2,302.83)	6.94	6.42	General & Administration	129,350.28	112,236.00	(17,114.28)	7.44	6.72
165,096.19	172,195.00	7,098.81	63.74	70.54	Employee Benefits	1,195,126.15	1,237,457.00	42,331.85	68.77	74.12
12,106.13	5,050.00	(7,056.13)	4.67	2.07	Interest Expense	43,528.36	35,028.00	(8,501.36)	2.50	2.10
3,379.00	12,357.00	8,978.00	1.30	5.06	Insurance	233,181.50	154,013.00	(79,168.50)	13.42	9.23
21,176.10	112,872.42	91,696.32	8.18	46.24	Depreciation	142,778.70	808,706.94	665,928.24	8.22	48.44

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

				PPD		PPD						PPD		PPD
Current Actual	Current Budget	Variance		Actual	Budget			YTD Actual	YTD Budget	Variance		Actual	Budget	
Operating Expense														
73.26	0.00	(73.26)		0.03		Governing Board		565.68	0.00	(565.68)		0.03		
165.00	250.00	85.00		0.06	0.10	Physical Therapy Supplies		235.94	1,750.00	1,514.06		0.01	0.10	
22.96	700.00	677.04		0.01	0.29	Occupational Therapy Supplies		1,618.69	4,900.00	3,281.31		0.09	0.29	
0.00	50.00	50.00			0.02	Speech Therapy Supplies		585.14	350.00	(235.14)		0.03	0.02	
\$ 862,566.74	\$ 921,735.44	\$ 59,168.70				Total Operating Expense		\$ 6,158,466.96	\$ 6,674,515.04	\$ 516,048.08				
\$ 74,030.99	\$ (16,056.61)	\$ 90,087.60	28.58		(6.58)	Net Operating		\$ 349,092.38	\$ (524,035.88)	\$ 873,128.26	20.09		(31.39)	
Non Operating Expense														
\$ 0.00	\$ 0.00	\$ 0.00				Total Non Operating Expense		\$ 0.00	\$ 0.00	\$ 0.00				
\$ 74,030.99	\$ (16,056.61)	\$ 90,087.60	28.58		(6.58)	Net Income (Loss)		\$ 349,092.38	\$ (524,035.88)	\$ 873,128.26	20.09		(31.39)	

A/R Balances

Description	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	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	87,758.87	81,648.04	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	458,407.33	424,888.95	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	219,745.67	105,966.01	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	123,679.11	127,584.36	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)	(27,222.72)	(38,730.22)	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	80,595.69	64,672.29	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	7,935.21	4,231.85	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	60,562.61	97,263.17	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	1,700.00	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	78,027.16	78,963.22	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	20,862.07	19,396.12	29,657.95	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	32,542.16	25,344.11					
A/R Allowance for Doubtful Accis	(53,825.19)	(35,339.41)	(35,339.41)	(26,514.22)	(26,514.22)	(26,514.22)	(26,514.22)	(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	1,116,612.99	974,965.51	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	39.31	34.32	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	\$ 976,419	\$ 792,667	\$183,752	Memorial Day Holiday
Jul	\$ 1,081,732	\$ 792,198	\$289,535	4th of July Holiday, Auto Liability Insurance
Aug			\$0	
Sept			\$0	
Oct			\$0	
Nov			\$0	
Dec	\$ 6,490,347	\$ 7,184,139	\$ (693,792)	

# 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: JULY 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:	+ 1,081,732.30
Journal Entries: Courthouse	
Telephone/Internet	- 200.67
HRA/FLEX and Annual Fees	- 433.79
HRA Deductible	- 139.51
PV Sub Co. Exp	- 77.86
Auto Liability Insurance	- 3,379.00
Technology	- 1,522.98
PAYROLL: (4 <sup>th</sup> of July Holiday)	- 592,949.54
VOUCHERS:	- 191,759.42
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Cash Variance	+ 291,269.53

## AP Monthly Check Register by Check Number From 07/31/2025 - Thru 07/31/2025

Bank Code: OP Operating Account				Cash Account: 10010-00-00				Posting Period: 07/2025		
Check Number	Check Type	Check Date	Vendor Code	Vendor Name	Invoice Number	Invoice Amt Applied	Discount Amount	Withheld Amount	Paid Amount	Check Amount
0000000394	C	07/10/2025	100188	ALLIANT UTILITIES (WP&L)	07102025	8,520.31	0.00	0.00	8,520.31	8,520.31
0000000395	C	07/10/2025	100084	JOHN STERLING ASSOCIATES, LLC	28051	2,200.00	0.00	0.00	2,200.00	2,200.00
0000000396	C	07/10/2025	100006	WAL-MART	07102025	1,370.08	0.00	0.00	1,370.08	1,370.08
0000000444	C	07/23/2025	100022	CALL CARE	1587952	216.72	0.00	0.00	216.72	216.72
0000000445	C	07/23/2025	100027	ELAN FINANCIAL SERVICES	07232025	4,936.00	0.00	0.00	4,936.00	4,936.00
0000000446	C	07/23/2025	100021	GENUINE TELECOM	07232025	1,968.80	0.00	0.00	1,968.80	1,968.80
0000000447	C	07/23/2025	100181	KRONOS INCORPORATED	0080012255	954.52	0.00	0.00	954.52	954.52
0000000448	C	07/23/2025	100049	KWIK TRIP, INC.	07232025	366.33	0.00	0.00	366.33	366.33
0000000449	C	07/23/2025	110666	MatrixCare Inc.	INV5533668	9,111.63	0.00	0.00	9,111.63	9,111.63
0000000450	C	07/23/2025	100159	R.C. MUNICIPAL UTILITIES	07232025	1,962.67	0.00	0.00	1,962.67	1,962.67
0000000451	C	07/23/2025	100103	WE ENERGIES (WI GAS)	07232025	458.40	0.00	0.00	458.40	458.40
0000000452	C	07/30/2025	110670	Clipboard Health	07302025	12,998.52	0.00	0.00	12,998.52	12,998.52
0000000453	C	07/30/2025	110677	ELECTRIC DESIGNS	07302025	638.00	0.00	0.00	638.00	638.00
0000000454	C	07/30/2025	100143	GRAPETREE MEDICAL STAFFING	07302025	2,781.25	0.00	0.00	2,781.25	2,781.25
0000000455	C	07/30/2025	110676	PRO MAINTENANCE SUPPLY, INC	81896	439.14	0.00	0.00	439.14	439.14
0000000458	C	07/31/2025	100029	ADDED TOUCH FLORAL	07312025	60.00	0.00	0.00	60.00	60.00
0000000459	C	07/31/2025	100061	ADVANCED PUMP AND WELL SOLUTION	07312025	23.26	0.00	0.00	23.26	23.26
0000000460	C	07/31/2025	100011	AEGIS THERAPIES, INC.	07312025	31,584.09	0.00	0.00	31,584.09	31,584.09
0000000461	C	07/31/2025	100016	AGING & DISABILITY RESOURCE CEN	07312025	826.45	0.00	0.00	826.45	826.45
0000000462	C	07/31/2025	100091	AMERICAN DO IT CENTER	07312025	362.46	0.00	0.00	362.46	362.46
0000000463	C	07/31/2025	100212	BAILEY'S PAINT & DECORATING	1232	113.88	0.00	0.00	113.88	113.88
0000000464	C	07/31/2025	100063	BEN KOELSCH	07312025	50.00	0.00	0.00	50.00	50.00
0000000465	C	07/31/2025	100108	BFI WASTE SERVICES	07312025	1,105.17	0.00	0.00	1,105.17	1,105.17
0000000466	C	07/31/2025	100064	CENTER PHARMACY	07312025	40.60	0.00	0.00	40.60	40.60
0000000467	C	07/31/2025	100144	CIVIC MEDIA	07312025	498.00	0.00	0.00	498.00	498.00
0000000468	C	07/31/2025	100002	CLASS 1 AIR, INC	INV8194	217.65	0.00	0.00	217.65	217.65
0000000469	C	07/31/2025	110670	Clipboard Health	468755-1	3,854.27	0.00	0.00	3,854.27	3,854.27
0000000470	C	07/31/2025	100008	DALCO	07312025	1,841.69	0.00	0.00	1,841.69	1,841.69
0000000471	C	07/31/2025	100125	DIVISION OF QUALITY ASSURANCE	07312025	480.00	0.00	0.00	480.00	480.00
0000000472	C	07/31/2025	100148	Elim Preferred Services	07312025	10,653.80	0.00	0.00	10,653.80	10,653.80
0000000473	C	07/31/2025	100042	FITZSIMMONS HOSPITAL SERVICES	137937	3,274.50	0.00	0.00	3,274.50	3,274.50
0000000474	C	07/31/2025	100013	HOBART SERVICE	36790225	565.50	0.00	0.00	565.50	565.50
0000000475	C	07/31/2025	100079	INOVALON PROVIDER, INC	5M-0090508	390.12	0.00	0.00	390.12	390.12
0000000476	C	07/31/2025	100115	J.F. AHERN COMPANY	07312025	2,160.00	0.00	0.00	2,160.00	2,160.00
0000000477	C	07/31/2025	100028	KRAEMER'S WATER STORE, INC.	07312025	416.67	0.00	0.00	416.67	416.67
0000000478	C	07/31/2025	100059	LAMP RECYCLERS, INC	146453	220.35	0.00	0.00	220.35	220.35
0000000479	C	07/31/2025	100088	MARTIN BROTHERS DISTRIBUTING	07312025	22,264.88	0.00	0.00	22,264.88	22,264.88
0000000480	C	07/31/2025	100032	MCKESSON MEDICAL SUPPLY INC.	07312025	5,609.54	0.00	0.00	5,609.54	5,609.54
0000000481	C	07/31/2025	100189	MOBILEX USA	07312025	204.31	0.00	0.00	204.31	204.31
0000000482	C	07/31/2025	100175	NAPA AUTO PARTS	07312025	2.99	0.00	0.00	2.99	2.99
0000000483	C	07/31/2025	100173	NETWORK SERVICES COMPANY	07312025	2,212.99	0.00	0.00	2,212.99	2,212.99
0000000484	C	07/31/2025	100135	OAK MEDICAL SC	07312025	1,200.00	0.00	0.00	1,200.00	1,200.00
0000000485	C	07/31/2025	100074	ORKIN INC	07312025	131.00	0.00	0.00	131.00	131.00

## AP Monthly Check Register by Check Number From 07/31/2025 - Thru 07/31/2025

Bank Code: OP    Operating Account				Cash Account: 10010-00-00				Posting Period: 07/2025		
Check Number	Check Type	Check Date	Vendor Code	Vendor Name	Invoice Number	Invoice Amt Applied	Discount Amount	Withheld Amount	Paid Amount	Check Amount
0000000486	C	07/31/2025	100051	PAN-O-GOLD BAKING COMPANY	07312025	493.92	0.00	0.00	493.92	493.92
0000000487	C	07/31/2025	100009	PELLITTERI WASTE SYSTEMS	6108837	153.59	0.00	0.00	153.59	153.59
0000000488	C	07/31/2025	100185	PHILLIPS TOTAL CARE PHARMACY, I	07312025	13,649.22	0.00	0.00	13,649.22	13,649.22
0000000489	C	07/31/2025	100012	PINE VALLEY H&R RESIDENT FUND	07312025	2,913.86	0.00	0.00	2,913.86	2,913.86
0000000490	C	07/31/2025	100024	RHYME BUSINESS PRODUCTS	07312025	790.37	0.00	0.00	790.37	790.37
0000000491	C	07/31/2025	100047	RICHLAND HOSPITAL, INC.	07312025	527.00	0.00	0.00	527.00	527.00
0000000492	C	07/31/2025	100168	RICHLAND OBSERVER	07312025	35.00	0.00	0.00	35.00	35.00
0000000493	C	07/31/2025	100178	RICHLAND SEPTIC, LLC	18111	795.00	0.00	0.00	795.00	795.00
0000000494	C	07/31/2025	100145	SARA SUARDINI	07312025	2,372.50	0.00	0.00	2,372.50	2,372.50
0000000495	C	07/31/2025	100157	SHOPPING NEWS	07312025	62.00	0.00	0.00	62.00	62.00
0000000496	C	07/31/2025	100033	SOUTHWEST CAP-LIFT	104651	452.40	0.00	0.00	452.40	452.40
0000000497	C	07/31/2025	100555	SOUTHWEST WI WOKRFORCE DEVELOPM	07312025	2,383.06	0.00	0.00	2,383.06	2,383.06
0000000498	C	07/31/2025	100094	TRANE U.S. INC	315527766	1,773.00	0.00	0.00	1,773.00	1,773.00
0000000499	C	07/31/2025	100160	VESTIS	07312025	6,883.98	0.00	0.00	6,883.98	6,883.98
0000000500	C	07/31/2025	100182	WALSH'S ACE HARDWARE	07312025	1,120.85	0.00	0.00	1,120.85	1,120.85
0000000501	C	07/31/2025	100624	WATER TOWER CLEAN & COAT, INC.	5708	2,500.00	0.00	0.00	2,500.00	2,500.00
0000000502	C	07/31/2025	100093	WI DEPT OF JUSTICE	07312025	478.00	0.00	0.00	478.00	478.00
0000000503	C	07/31/2025	100048	WI DEPT. OF HEALTH & FAMILY SER	07312025	13,600.00	0.00	0.00	13,600.00	13,600.00
0000000504	C	07/31/2025	100060	WOLTER POWER SYSTEMS	522547182	1,489.13	0.00	0.00	1,489.13	1,489.13
Bank Code    OP				Sub-Total		191,759.42	0.00	0.00	191,759.42	191,759.42
Number of Checks:    62				Register Total		191,759.42	0.00	0.00	191,759.42	191,759.42



Aging through 7/31/2025

	Over 90	Over 120	Total	Notes
Resident				
1	\$ -	\$ 9,620.07	\$ 9,620.07	Appeal results allow ins to be billed. Change in payer class. Pmt is expected from Insurance.
2	\$ 17,384.76	\$ 8,273.50	\$ 25,658.26	\$17,384.76 to be paid by Medicaid. \$8,273.50 is resident's portion due to not having supplemental ins.
3	\$ 2,190.19	\$ 2,907.78	\$ 5,097.97	Pmt is expected from resident.
4	\$ -	\$ 145.36	\$ 145.36	Payments are applied to current balance due first. Any excess will be applied to past due balance.
5	\$ -	\$ 5,596.52	\$ 5,596.52	Insurance and Co-Ins paid. Contractual adjustment has been made. Account is paid in full.
6	\$ -	\$ 1,680.51	\$ 1,680.51	Private Pay balance. \$100 pmt made monthly, per agreement. July's pmt was rec'd, to be posted in August.
7	\$ -	\$ 10,897.30	\$ 10,897.30	Patient Liability. Corp. Counsel sent letter, filed TRIP claim.
8	\$ 1,676.00	\$ -	\$ 1,676.00	PV is working with Insurance to fix insurance claim. Payment is expected from Insurance.
9	\$ -	\$ 1,158.00	\$ 1,158.00	Payment is expected from Insurance.
10	\$ -	\$ 1,027.00	\$ 1,027.00	Continued conversation w/ resident re: future payments.
11	\$ 1,104.43	\$ 7,696.09	\$ 8,800.52	Co-pay for Room & Board. Pmt expected from resident. Full pmt rec'd, to be posted in August.
12	\$ 1,079.00	\$ 1,079.00	\$ 2,158.00	Usually pays \$1200 per month which covers PL w/remaining going towards past due. Lien filed.
13	\$ 120.00	\$ -	\$ 120.00	Was Private Pay. Now Medicaid. Balance is Patient Liability. Payment is expected from resident.
14	\$ 2,778.38	\$ 9,805.14	\$ 12,583.52	Outpatient Therapy. Co-pay. Pmt expected from Patient.
15	\$ 13,130.91	\$ -	\$ 13,130.91	Transitioned payers. Now Medicaid. Combo of Private Pay & Patient Liability. Payment expected.
16	\$ -	\$ 807.00	\$ 807.00	Medicare portion: \$9,359.91 and Co-Ins portion \$3,771.00 are paid. Account is paid in full.
17	\$ -	\$ 40,154.21	\$ 40,154.21	Patient Liability. Contact will be made re: future payments.
18	\$ -	\$ 8,741.18	\$ 8,741.18	June and July pmts were missed. \$100 pmt is expected monthly, per agreement; lien filed.
19	\$ 48.72	\$ -	\$ 48.72	Patient Liability \$8,741.18- old balance; not incurring future expense as on Family Care.
20	\$ -	\$ 18,745.72	\$ 18,745.72	Outpatient Therapy. Co-Ins. Pmt expected from Co-Ins.
	\$ 22,127.63	\$ 110,440.81	\$ 132,568.44	4 months Patient Liability; resident is deceased; filed claim w/Probate.

Total of Liens \$48,954.73