

# PINE VALLEY & CHILD SUPPORT

The Richland County Pine Valley & Child Support Standing Committee will convene at 6pm, Monday, October 17, 2022, in the **community room of Pine Valley Community Village, 25951 Circle View Lane, Richland Center, WI 53581**

- 1) Call meeting to order
- 2) Approve the agenda and verify the posting
- 3) Approve the minutes of the September 19, 2022, Pine Valley & Child Support committee meeting
- 4) **PV** Accounts Receivable Aging review
- 5) **PV** Accounts Receivable Trend report
- 6) **PV** Consideration of Vouchers
- 7) **PV** Census recap, Financial report (balance sheet, statement of operations, cash flow)
- 8) **PV** Federal Audit of Provider Relief Funds received; status report
- 9) **PV** Consideration of request from Ad-hoc committee
- 10) **PV** Administrator's report (September census; Solar; historic window; other)
- 11) Adjournment

## **Pine Valley & Child Support Standing Committee – Meeting Minutes**

**Held at Pine Valley Community Village, in the community room**

**September 19, 2022 – 6:00pm**

**Attendance:** Board members present included Richard McKee, Barb Voyce, Pat Rippchen, Steve Williamson, (and Don Seep by phone)., Marty Brewer and Ken Rynes were absent. A guest; Bob Frank, county supervisor, was present during the CS Director's portion of the meeting, and then during his own presentation. Staff present included Tom Rislow – Administrator, Amy Hoffman – Director, and Therese Deckert – administrative assistant.

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

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

Motion made by Steve Williamson and seconded by Pat Rippchen to **approve the minutes** of the PV/CS August 15, 2022 meeting. Motion passed.

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

**CS Performance** – for the months of July and August; the agency is meeting and exceeding the federal performance standards.

**CS Presented the monthly expenditure reports for July and August.** Also introduced a new report which is a copy of what is submitted to the state every month for reimbursements.

**CS Director's report** – reported that the Administrator has recommended to F & P to include part-time position in child support; agency has been busy and has brought back Nancy Tisdale as an LTE to help out 8 hours per week; agency is gearing up for Fall conference in October

**PV Supervisor Melvin (Bob) Frank**, of the County's Ad Hoc Referendum Committee, gave a status report and had Q & A.

**PV Accounts Receivable Trend report.** Therese's report showed days in accounts receivable for August of 41.10. The July number was 41.33.

**PV Consideration of vouchers.**

Therese highlighted **cash receipts** for August of \$758,035.76. She said payroll expenses amounted to \$491,588.39. She said vouchers amounted to \$217,429.73 (a little higher than usual due to over \$41,000 spent on traveler staff); The cash variance for the month totaled a positive \$42,710.39.

From the **Cash Disbursements Journals for August**, Therese highlighted check #9261 for the credit card for \$2,766.19 of which over \$1,100 was for dozens of staff being recertified for CPR, and \$250 was to Leading Age; check #9262 to J.F. Ahern Company for \$2,298.37 for repairing a leak in a pipe in a mechanical room; check #9288 to CG Schmidt, Inc. for \$5,259 for the library door project (a covid related expense); check #9308 to Hobart Service for \$1,482.39 for dishwasher parts. Motion made by Steve Williamson and seconded by Barb Voyce to approve the vouchers. Motion passed.

**PV Census.** Tom reviewed the census report for August, highlighting the SNF census average of 68/day and the CBRF census average of 15/day. He also reviewed the recent drop in census in the SNF due to a higher than usual number of deaths and discharges.

**PV Financials.** Therese highlighted from the balance sheet, the current operating cash balance of \$2,710,328.81, which equates to over three months of operating expenses. It is significantly lower than the previous month because of the mortgage interest payment being reflected.

From the **PV operations statements for August**, Therese highlighted the total revenues of \$750,878 (a little under budget due to the State Medicaid and Family Care new rates not being approved yet, and because census is a little lower than budget), and the expenses of \$863,951 which left a bottom line for the month at a loss of \$113,073. The loss year to date of \$655,047 is ahead of budget.

**PV Cash Flow Report.** Therese shared the cash flow report, showing comparisons of cash flow since January of 2021 on a month by month basis.

**PV Federal Audit** of Provider Relief Funds received by Pine Valley. Therese reviewed the status of this audit.

**PV** Discussed draft document exploring PV's ability to fund 50% of its annual mortgage payment

**PV** Status of outside Shelter project/grants, and consideration of using FOGO fund for project. Motion made by Don Seep and seconded by Steve Williamson to seek Finance Committee and County Board approvals to proceed with the outside shelter project at the revised amount of \$86,000, using Grant monies from DHS (\$20,000) and Joan Woodman Orton McCollum Foundation (\$20,000), the Pine Valley Foundation (amount to be determined), and using the FOGO fund to make up the difference – and to authorize use of any remaining FOGO funds for future enhancements to the shelter. Motion passed.

**PV Administrator's report.** Tom gave a status report on the Solar project (Inflation reduction act effect...), the front lobby flooring project, and on the repairs being made to the historic window by the flag pole.

**Motion to adjourn** made by Barb Voyce and seconded by Steve Williamson; motion passed.

**Next meeting** will be on Monday, October 17, 2022, at 6pm.

Sep-22	Over 90	Over 120	Total	Comments
1	6,029.50		6,029.50	Coinsurance; Claim to be expediated
2	551.11	61.49	612.60	Anthem termed; coinsurance due-patient deceased
3	0.00	100,658.07	100,658.07	patient deceased; claim filed on estate; lien filed on house
4	200.00	0.00	200.00	PV employee deductible outpatient therapy, making payments
5	0.00	797.86	797.86	Anthem Medicaid plan; Aegis credited applied; w/o remaining balance
6	72.67	0.00	72.67	refusing to pay bed tax
7	0.00	63,665.02	63,665.02	Private pay balance; lien has been filed on property that is for sale; now on Medicaid
8	0.00	178.74	178.74	Anthem Medicaid plan; Aegis credited applied; w/o remaining balance
9	0.00	2,357.42	2,357.42	Anthem Medicaid plan; Aegis credited applied; w/o remaining balance
10	7,585.50	0.00	7,585.50	Family Care incorrectly denied coinsurance; full payment expected
11	0.00	5,001.16	5,001.16	Private pay balance; making \$1,000/month payments; on Medicaid now
12	0.00	1,484.48	1,484.48	Patient Liability- lien on house, PV listed 1st; Patient deceased
13	0.00	5,436.94	5,436.94	Patient Med Adv. Denied appeal; w/o?
14	0.00	42,954.21	42,954.21	\$100/month payments; lien filed
15	0.00	8,741.18	8,741.18	PL \$8,741.18- old balance; not incurring future expense as on FC
16	133.27	0.00	133.27	Swallow study, Humana denied payment;
17	173.29	0.00	173.29	Bed tax-refusing to pay
18	0.00	171.54	171.54	therapy eval; SSM hospice to pay
19	240.00	0.00	240.00	outpatient coinsurance due
<hr/>				
	\$ 14,438.78	\$ 231,508.11	\$ 245,775.35	

Total of Liens 208,761.78

V/R Balances 2021-2022

Description	Jan 2022	Feb. 2022	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-21	Nov. 2021	Dec. 2021
Accounts Receivable												
A/R - Private	173,950.54	174,626.78	219,415.59	243,664.69	265,459.43	280,704.75	283,693.19	242,179.72	227,468.49	159,207.11	213,564.15	179,127.13
A/R - Medicaid	194,892.08	162,292.39	209,429.51	208,062.79	217,980.37	215,547.57	215,473.62	220,636.43	192,332.65	326,993.40	214,412.72	212,055.26
A/R - Medicare Part A	176,045.57	333,808.95	157,391.39	177,485.97	268,909.93	132,069.60	144,688.98	175,582.13	136,694.47	134,199.77	206,587.28	128,363.35
A/R - Medicare Advantage	32,231.83	34,582.58	61,054.86	52,018.43	45,973.17	60,428.10	50,157.62	39,092.17	60,347.90	15,319.81	11,275.39	22,369.89
A/R - Medicare Part B	13,973.73	23,087.56	15,235.99	14,450.14	24,683.82	11,163.77	20,071.11	12,430.28	12,641.98	13,222.69	21,116.85	11,585.06
A/R - Co Insurance Part A	53,582.50	74,766.58	75,673.47	86,874.96	92,980.42	75,583.44	57,222.34	68,186.37	70,194.65	78,172.34	61,408.26	38,268.26
A/R - Co Insurance Part B	5,841.27	6,515.01	6,559.29	6,811.33	6,679.36	5,162.19	5,447.62	5,659.84	7,361.66	6,772.84	6,639.27	4,986.75
A/R - Family Care	130,316.48	122,231.86	157,778.20	143,188.19	153,576.22	150,599.48	173,649.35	160,359.63	152,320.98	150,630.08	115,414.81	134,389.86
A/R - Respite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A/R - Patient Liability	57,797.99	60,011.67	55,657.03	56,186.68	61,422.70	68,366.67	65,222.35	65,639.83	60,315.87	52,432.89	47,866.26	53,750.08
A/R - Assisted Living	5,923.39	22,696.25	17,444.40	28,778.63	12,950.17	30,706.12	4,489.22	24,860.98	24,491.76	16,573.59	10,311.07	6,395.50
A/R Allowance for Doubtful Accts	(28,009.59)	(28,009.59)	(65,000.00)	(65,000.00)	(65,000.00)	(65,000.00)	(65,000.00)	(65,000.00)	(65,000.00)	(30,001.00)	(30,001.00)	(30,001.00)
	816,545.79	986,610.04	910,639.73	952,521.81	1,085,615.59	965,331.69	955,115.40	949,627.38	879,170.41	923,523.52	878,595.06	761,290.14
days revenue in AR	35.34	42.70	39.41	41.22	46.98	41.77	41.33	41.10	38.05	41.05	39.06	33.84

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## SCHEDULE OF VOUCHERS – PINE VALLEY COMMUNITY VILLAGE

RICHLAND COUNTY

DATE: SEPTEMBER, 2022

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:	+	765,696.34
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#### Jrnl Entries: Crthouse

Telephone/Internet:	-	145.67
HRA/FLEX & Fee	-	320.00
Health Ins. Deduction	-	4,482.83
Van Sale to General Fund	-	275.00

PAYROLL (3 payrolls):	-	709,485.47
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VOUCHERS:	-	224,296.83
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Cash Variance	-	173,309.46
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Check Date From 9/1/2022 Thru 9/30/2022

### Pine Valley Community Village (PV)

Page 1 of 4  
10/13/22 4:06 PM  
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<i>Vendor</i>	<i>Date Entered</i>	<i>Check Date</i>	<i>Void Date</i>	<i>GL Month</i>	<i>Check Number</i>	<i>Check Amount</i>	<i>----- Distribution ----- Account Amount</i>	<i>Invoice ID</i>
<b>2065 QUADIENT FINANCE USA, INC. (QUADF)</b>								
Pstage meter rental 09/26/22	9/13/22	9/13/22			9274	\$239.88	20010 \$239.88	59512253
- 09/25/23								
<b>903 CARLSON DETTMANN (CARLD)</b>								
Classification review: Nurse manager	9/13/22	9/13/22			9275	\$275.00	20010 \$275.00	260820
<b>985 ALLIANT UTILITIES (WP&amp;L) (ALLI)</b>								
Natural gas service	9/13/22	9/13/22			9276	\$11,424.68	20010 \$11,424.68	09132022
<b>2039 FRONTIER COMMUNICATIONS (FRONC)</b>								
Phone for lift station	9/13/22	9/13/22			9277	\$67.45	20010 \$67.45	09132022
<b>2274 KWIK TRIP, INC. (KWIK)</b>								
Gasonline purchases	9/13/22	9/13/22			9278	\$519.90	20010 \$519.90	09132022
<b>1094 WAL-MART (WALM)</b>								
Walmart purchases	9/13/22	9/13/22			9279	\$326.13	20010 \$326.13	09132022
<b>455 WE ENERGIES (WI GAS) (WE)</b>								
Natural gas service	9/13/22	9/13/22			9280	\$808.79	20010 \$808.79	09132022
<b>1841 CARDMEMBER SERVICES (CARD)</b>								
Credit card purchases	9/22/22	9/22/22			9332	\$1,760.41	20010 \$1,760.41	09222022
<b>914 PHILLIPS TOTAL CARE PHARMACY, INC. (PHILLI)</b>								
Pharmacy charges gf	9/22/22	9/22/22			9333	\$1,098.28	20010 \$1,098.28	09222022
<b>9006 KRONOS INCORPORATED (KRON)</b>								
Payroll software support	9/22/22	9/22/22			9334	\$838.78	20010 \$838.78	11961245
<b>1387 U.S. CELLULAR (USCEL)</b>								
Cell phone bill	9/22/22	9/22/22			9335	\$230.97	20010 \$230.97	09222022
<b>650 R.C. MUNICIPAL UTILITIES (RCMU)</b>								
Waste water treatment	9/22/22	9/22/22			9336	\$2,316.00	20010 \$2,316.00	09222022
<b>2057 PREMIER MEDICAL STAFFING SERVICES (PREMM)</b>								
Two weeks contracted nurse	9/27/22	9/27/22			9337	\$3,342.50	20010 \$3,342.50	09272022
<b>6186 MAXIM HEALTHCARE STAFFING (MAXIH)</b>								
Two weeks contracted CNA	9/27/22	9/27/22			9338	\$4,391.20	20010 \$4,391.20	09272022
<b>6192 GRAPETREE MEDICAL STAFFING (GRAPM)</b>								
Two weeks for 2 contracted CNA's	9/27/22	9/27/22			9339	\$10,096.50	20010 \$10,096.50	09272022
<b>1575 GENUINE TELECOM (GENU)</b>								
Phone and TV service	9/27/22	9/27/22			9340	\$1,705.01	20010 \$1,705.01	09272022
<b>HEALTHDRIVE AUDIOLOGY GROUP (HEALTH)</b>								
Audio exams wc/aj	9/27/22	9/27/22			9341	\$131.93	20010 \$131.93	09272022
<b>4600 JCOMP TECHNOLOGIES, INC. (JCOM)</b>								
Smartnet agreements	9/27/22	9/27/22			9342	\$7,404.00	20010 \$7,404.00	09272022
<b>1411 AGING &amp; DISABILITY RESOURCE CENTER (AGIND)</b>								
Transport js	10/13/22	9/30/22			9347	\$219.25	20010 \$219.25	09302022
<b>19 ADDED TOUCH FLORAL (ADDE)</b>								
Funeral flowers	10/13/22	9/30/22			9348	\$180.00	20010 \$180.00	09302022
<b>2057 PREMIER MEDICAL STAFFING SERVICES (PREMM)</b>								





Pine Valley Community Village (PV)

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# Cash Disbursements Journal

10010 Cash - Operating  
Pine Valley Community Village (PV)

Page 4 of 4  
10/13/22 4:06 PM  
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Sort Order: Check Number

Vendor	Date Entered	Check Date	Void Date	GL Month	Check Number	Check Amount	----- Distribution ----- Account	Amount	Invoice ID
Walmart purchases	10/13/22	9/30/22			9391	\$398.76	20010	\$398.76	09302022
<b>902 WALSH'S ACE HARDWARE (WALS)</b>									
Maintenance supplies and copy paper	10/13/22	9/30/22			9392	\$238.55	20010	\$238.55	09302022
<b>4341 WI DEPT OF JUSTICE (WIJUST)</b>									
Background checks	10/13/22	9/30/22			9393	\$120.00	20010	\$120.00	09302022
<b>2223 WI DEPT. OF HEALTH &amp; FAMILY SERVICES (WIDHFS)</b>									
Bed tax	10/13/22	9/30/22			9394	\$13,600.00	20010	\$13,600.00	09302022
						<u>\$224,296.83</u>		<u>\$224,296.83</u>	

Total Manual Checks	\$0.00
Total Voided Checks	\$0.00
Total Computer Checks	\$224,296.83

# End of Month Data 2022

Month:	<div> <div>SNF</div> <div>Medicare &amp; Med Adv</div> <div>Medicare &amp; Med Adv</div> </div>															
	Sep-22	SNF														
	SNF	Average	CBRF	CBRF	SNF	CBRF	SNF	CBRF	SNF	CBRF	SNF	CBRF	SNF	CBRF	Average	
	Budget	Census	Budget	Ave Censu	Admissions	Admission	Discharges	Discharge	Deaths	Death	D/C Home	D/C home	D/C Other	D/C other	Census	budget days
JAN	70	66	14.75	16	2	0	10	0	0	0	8	0	2	0	11	10
FEB	70	68	14.75	15	12	2	3	1	1	0	2	1	1	0	13	10
MAR	70	71	14.75	16	7	0	4	0	1	0	4	0	0	0	12	10
APRIL	70	75	14.75	16	6	0	7	0	1	1	7	0	0	0	13	10
MAY	70	69	14.75	15	7	0	6	0	3	0	5	0	1	0	9	10
JUNE	70	68	14.75	15	9	0	8	0	4	0	8	0	0	0	9	10
JULY	70	68	14.75	15	15	1	9	0	0	0	8	0	1	0	9	10
AUG	70	68	14.75	15	7	0	8	0	4	1	6	0	2	0	12	10
SEPT	70	63	14.75	15	11	0	6	0	3	0	6	0	0	0	10	10
OCT	70		14.75													10
NOV	70		14.75													10
DEC	70		14.75													10
Total		616		138	76	3	61	1	17	2	54	1	7	0	98	
2022 Month Avg		68.4		15.3	8.4	0.4	6.8	0.1	1.9	0.2	6.0	0.1	0.8	0.0	11.0	
2021 Total		822		184	94	13	70	12	23	1	56	7	14	5	115.3	
2021 Month Avg		69		15.3	7.8	1.1	5.8	1	1.9	0.1	4.7	0.6	1.2	0.4	9.6	

## 2022 Pine Valley Community Village Census

Month	Beginning	End	High	Low	Average	CBRF Avg
January	70	62	70	61	66	16
February	62	71	72	61	68	15
March	71	73	74	69	71	16
April	73	70	77	70	75	16
May	70	69	71	65	69	15
June	69	66	70	66	68	15
July	66	70	73	64	68	15
August	70	62	71	62	68	15
September	62	64	65	60	63	15
October						
November						
December						

# PINE VALLEY COMMUNITY VILLAGE

## FINANCIAL STATEMENTS

SEPTEMBER 2022

### DISTRIBUTION:

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

AVERAGE CENSUS	63
MEDICARE/MED ADVANTAGE	10
CBRF	15

**Balance Sheet****as of 9/30/22**

Pine Valley Community Village (PV)

Page 1 of 3

10/14/22 9:50 AM

GLBalShtLandscape

<i>Account</i>	<i>Description</i>	<i>Amount</i>
<b>10000</b>	<b>Assets</b>	
<b>10003</b>	<b>Current Assets</b>	
<b>10050</b>	<b>Patient Trust Funds</b>	
10060	Patient Trust Fund - Checking	10,719.79
10065	Patient Trust Fund-Cash	500.00
		<u>11,219.79</u>
<b>10090</b>	<b>Accounts Receivable</b>	
10100	A/R - Private	227,468.49
10200	A/R - Medicaid	192,332.65
10300	A/R - Medicare Part A	136,694.47
10350	A/R - Medicare Advantage	60,347.90
10400	A/R - Medicare Part B	12,641.98
10500	A/R - Co Insurance Part A	70,194.65
10600	A/R - Co Insurance Part B	7,361.66
10650	A/R - Family Care	152,320.98
10850	A/R - Patient Liability	60,315.87
10860	A/R - Assisted Living	24,491.76
12000	A/R Allowance for Doubtful Accts	(65,000.00)
		<u>879,170.41</u>
<b>14000</b>	<b>Inventory</b>	
14100	Supplies - Medical	30,576.21
14200	Supplies - Dietary	17,591.05
14300	Supplies - Housekeeping	3,563.44
14350	Supplies - Laundry	1,833.24
14400	Supplies - Maintenance	9,178.46
14550	Supplies - Office	807.78
		<u>63,550.18</u>
<b>15000</b>	<b>Prepaid Expenses</b>	
15200	Prepaid - Insurance	51,527.92
		<u>51,527.92</u>
	<b>Total Current Assets</b>	<b>1,005,468.30</b>
<b>10005</b>	<b>Cash</b>	
10010	Cash - Operating (3,293,967.85-253,023.50 March interest & -251,962.50 Sept int. pymt.)	2,788,981.85
10015	Cash - Petty	825.00
10040	Cash-Designated Fund-Capital Impr	1,161,249.62

**Balance Sheet****as of 9/30/22**

Pine Valley Community Village (PV)

Page 2 of 3

10/14/22 9:50 AM

GLBalShtLandscape

<i>Account</i>	<i>Description</i>	<i>Amount</i>	
10042	Cash-Designated Fund-Debt Service	300,000.00	
10045	Cash-Restricted Fund - Fogo Donation	58,019.93	
	<b>Total Cash</b>		<b>4,307,076.40</b>
<b>16000</b>	<b>Fixed Assets</b>		
16010	Land	7,904.18	
16020	Land Improvements	259,745.05	
16100	Buildings	11,911,041.65	
16110	Building Improvements	4,780,647.81	
16130	Fixed Equipment	178,324.26	
16140	Movable Equipment	1,581,307.53	
16150	Transportation Equipment	59,067.98	
16160	Minor Equipment	69,331.41	
16161	CBRF Land Improvements	55,687.34	
16162	CBRF Buildings	2,960,204.16	
16163	CBRF Building Improvements	1,018,083.03	
16164	CBRF Fixed Equipment	17,423.76	
16165	CBRF Moveable Equipment	189,057.25	
16170	Accum.Dep. - Land Improvements	(87,371.66)	
16500	Accum.Dep. - Building	(2,003,320.31)	
16550	Accum.Dep. - Building Improvements	(2,992,555.78)	
16650	Accum.Dep. - Fixed Equipment	(135,677.84)	
16700	Accum.Dep. - Movable Equipment	(1,097,733.04)	
16750	Accum.Dep. - Transportation Equip.	(13,032.29)	
16800	Accum.Dep. - Minor Equipment	(69,331.41)	
16810	Accum.Dep.-CBRF Land Improv	(15,495.41)	
16815	Accum.Dep.-CBRF Building	(496,157.35)	
16820	Accum.Dep.-CBRF Building Improv	(600,866.46)	
16825	Accum.Dep.-CBRF Fixed Equipment	(11,029.28)	
16830	Accum.Dep.-CBRF Moveable Equipment	(119,418.22)	
16850	Construction in Progress	12,253.83	
	<b>Total Fixed Assets</b>		<b>15,458,090.19</b>
<b>18000</b>	<b>Other Assets</b>		
18001	Net Pension Asset	1,583,852.00	
18004	DOR-Projected vs Actual Experience	2,625,675.00	
19005	LRLIF DOR-Changes of Actuarial Assump	197,999.00	
	<b>Total Other Assets</b>		<b>4,407,526.00</b>
	<b>Total Assets</b>		<b>25,178,160.89</b>



**Balance Sheet**  
**as of 9/30/22**  
Pine Valley Community Village (PV)

Page 3 of 3  
10/14/22 9:50 AM  
GLBalShtLandscape

<i>Account</i>	<i>Description</i>	<i>Amount</i>	
<b>20000</b>	<b>Liabilities and Equity</b>		
19001	Net OPEB Liability-Life Ins.	475,543.00	
<b>20005</b>	<b>Current Liabilities</b>		
20200	Accrued Payroll	80,890.33	
20210	Accrued Vacation Pay	254,568.64	
20220	Accrued Sick Pay	237,907.15	
20230	Accrued Other Expense	3,709.31	
20240	Accrued Interest	176,520.00	
21510	Resident Refunds/adjustments	(4,875.85)	
21540	Resident Trust - Checking	10,719.79	
21545	Resident Trust - Cash	500.00	
	<b>Total Current Liabilities</b>		<b>759,939.37</b>
<b>25000</b>	<b>Long Term Liabilities</b>		
25011	Long Term Debt-2015 GO Bond - 10 mil	8,810,000.00	
25012	Long Term Debt-2015 GO Prom.Note 1.5 mil	250,000.00	
25013	Long Term Debt-2016 GO Bond - 10 mil	7,955,000.00	
	<b>Total Long Term Liabilities</b>		<b>17,015,000.00</b>
<b>26000</b>	<b>Other Liability</b>		
25200	Premium on Bonds	293,480.75	
26003	DIR-Projected & Actual Invest Earnings	3,468,156.00	
	<b>Total Other Liability</b>		<b>3,761,636.75</b>
27003	LRLIF DIR-Proj vs Act Invest Earnings	77,529.00	
<b>30000</b>	<b>Equity</b>		
30010	Contribution Capital-Richland County	21,767,470.21	
30100	Contribution Capital-By Grants	76,254.01	
30800	Retained Earnings(deficit)	(16,943,334.14)	
30900	Current Earnings	(801,895.07)	
	<b>Total Equity</b>		<b>4,098,495.01</b>
	<b>Total Liabilities and Equity</b>		<b>\$26,188,143.13</b>

**Statement of Operations**  
Pine Valley Community Village (PV)  
9/1/22 to 9/30/22

Month Actual	Month Budget	Month Diff	PPD Actual	PPD Budget	Account	YTD Actual	YTD Budget	YTD Diff	PPD Actual	PPD Budget
2,338	2,543	205 *	78	85	40000 Revenue	22,825	23,130	305 *	84	85
152,472	159,453	6,981 *	632.66	531.51	40005 Medicare Part A	1,564,537	1,451,022	113,515	598.98	531.51
72,530	61,126	11,404	161.18	159.60	45005 CBRF - Private Pay	677,337	550,134	127,203	162.43	158.36
	6,000	6,000 *		100.00	47005 CBRF - Family Care	3,556	54,600	51,044 *	136.78	100.00
140,863	128,450	12,413	261.34	267.60	48005 Family Care	1,252,442	1,099,314	153,128	264.23	251.67
43,139	62,155	19,016 *	239.66	345.31	50005 Private SNF	776,605	565,096	211,509	320.78	344.99
225,526	303,315	77,789 *	257.16	266.07	51005 Medicaid SNF	2,178,683	2,595,087	416,404 *	255.17	250.15
43,937		43,937	861.52		55005 Medicare Advantage	198,300		198,300	623.59	
14,573	23,245	8,672 *			58005 Medicare Part B	117,725	209,205	91,480 *		
506	1,975	1,469 *	0.22	0.78	59001 Other Revenue	15,752	17,775	2,023 *	0.69	0.77
693,545	745,719	52,175 *	296.64	293.24	Total Revenue	6,784,937	6,542,234	242,704	297.26	282.85
<b>60000 OPERATING EXPENSE</b>										
12,186	17,928	5,742	5.21	7.05	61000 Activities	114,878	132,039	17,161	5.03	5.71
10,022	13,961	3,939	4.29	5.49	62000 Social Services	93,113	95,099	1,986	4.08	4.11
273,288	365,896	92,608	144.83	174.24	63000 Nursing	2,493,084	2,476,665	16,419 *	134.03	129.60
17,776	21,630	3,854	7.60	8.51	64000 Medical Supplies	179,711	194,821	15,110	7.87	8.42
40,488	52,543	12,055	17.32	20.66	65000 Other Purchased Services	378,461	475,327	96,866	16.58	20.55
16,727	12,623	4,104 *	7.15	4.96	66000 Pharmacy	94,084	114,820	20,737	4.12	4.96
2,680	1,408	1,272 *	1.15	0.55	66500 Physician Care	12,690	12,672	18 *	0.56	0.55
9,200	9,000	200 *	3.93	3.54	67000 Nursing Administration	54,719	59,600	4,881	2.40	2.58
56,387	65,062	8,674	24.12	25.58	69000 Dietary	511,712	488,380	23,332 *	22.42	21.11
10,207	10,811	604	4.37	4.25	70000 Laundry	77,539	75,516	2,023 *	3.40	3.26
20,551	22,623	2,072	8.79	8.90	71000 Housekeeping	174,298	166,032	8,266 *	7.64	7.18
15,968	21,429	5,461	6.83	8.43	72000 Plant & Maintenance	161,931	168,621	6,690	7.09	7.29
13,408	14,080	672	5.73	5.54	72500 Utilities	121,555	126,720	5,165	5.33	5.48
2,316	2,500	184	0.99	0.98	72865 Sewer Plant	17,644	22,500	4,856	0.77	0.97
11,969	16,160	4,191	5.12	6.35	72900 Accounting	126,922	123,335	3,587 *	5.56	5.33
4,150	5,649	1,499	1.77	2.22	73000 Medical Records	38,917	40,020	1,103	1.71	1.73
33,727	39,630	5,903	74.95	103.47	73100 Assisted Living	285,554	277,776	7,778 *	68.48	79.96
39,994	46,808	6,814	17.11	18.41	73200 General & Administration	364,342	383,431	19,089	15.96	16.58
141,048	179,551	38,503	60.33	70.61	73270 Employee Benefits	1,287,821	1,424,418	136,597	56.42	61.58
14,533	15,092	559	6.22	5.93	73400 Insurance	151,203	135,828	15,375 *	6.62	5.87
92,976	93,209	233	39.77	36.65	73440 Depreciation	837,508	838,881	1,373	36.69	36.27
	200	200		0.08	73950 Governing Board	1,250	1,800	550	0.05	0.08
200	400	200	0.09	0.16	80000 Physical Therapy Supplies	2,551	3,600	1,049	0.11	0.16
594	425	169 *	0.25	0.17	81000 Occupational Therapy Supplies	5,013	3,825	1,188 *	0.22	0.17
	50	50		0.02	82000 Speech Therapy Supplies	333	450	117	0.01	0.02
840,392	1,028,668	188,276	359.45	404.51	Total OPERATING EXPENSE	7,586,832	7,842,175	255,343	332.39	339.05
(146,848)	(282,949)	136,101	(62.81)	(111.27)	Total Income / Loss From Operations	(801,895)	(1,299,942)	498,047	(35.13)	(56.20)
add back in depreciation						837,508	838,881			
SP Payment rec'd in June 2022						374,450	350,000			
NET						410,063	(111,061)			

## Jan to December 2022 Cash Flow

	Cash Receipts	Expenses	Net Cash	Explanation
Jan	\$ 691,532	\$ 725,527	-\$33,995	sick payout; 2 holidays
Feb	\$ 598,393	\$ 744,213	-\$145,820	includes \$56,661 Worker's comp refund; Medicare pymt \$155,131 deposited in March
Mar	\$ 851,995	\$ 698,087	\$153,908	includes \$155,131 Medicare payment typically rec'd in February
Apr	\$ 794,807	\$ 914,431	-\$119,624	3 payrolls and Easter Holiday
May	\$ 623,209	\$ 718,783	-\$95,575	Medicare pymt \$176,654.18 won't come in until June d/t Memorial Holiday
June	\$ 1,235,100	\$ 737,418	\$497,682	Medicare pymt \$176,654.18 from May rec'd; SP Payment \$374,450 rec'd; holiday payroll
Jul	\$ 776,867	\$ 1,236,253	-\$459,386	July 4th holiday; \$200,00 tx to Capital Fund; \$300,000 tx. to Debt Service Fund
Aug	\$ 758,036	\$ 715,325	\$42,710	
Sept	\$ 765,696	\$ 939,005	-\$173,309	3 Paydates and Labor Day Holiday
Oct			\$0	
Nov			\$0	
Dec			\$0	
	\$ 7,095,634	\$ 7,429,042	\$ (333,409)	

## Jan to December 2021 Cash Flow

	Cash Receipts	Expenses	Net Cash	Explanation
Jan	\$ 716,483	\$ 1,036,681	-\$320,198	\$342,000 tx to General Fund; sick payout; 2 holidays
Feb	\$ 662,854	\$ 678,587	-\$15,733	retro pymt to FC for lower RUGS \$ 8,875; \$12,930 final pymt for lift station roof; \$12,000 elevator repair
Mar	\$ 657,295	\$ 675,917	-\$18,622	
Apr	\$ 660,550	\$ 866,897	-\$206,348	3 paydates & Easter Holiday
May	\$ 676,778	\$ 655,492	\$21,286	
June	\$ 1,141,200	\$ 707,518	\$433,682	SP Payment \$383,300 rec'd; holiday payroll
Jul	\$ 655,726	\$ 688,219	-\$32,493	4th of July Holiday
Aug	\$ 721,942	\$ 921,912	-\$199,971	\$250,000 tx from cash acct to debt service
Sept	\$ 681,715	\$ 651,231	\$30,484	Labor Day Holiday
Oct	\$ 807,830	\$ 1,238,743	-\$430,913	3 Paydates & Hazard Pay; annual property& liability renewal; worker's comp audit adj.
Nov	\$ 1,179,560	\$ 677,739	\$501,821	ARP Rural Stimulus payment \$433,644
Dec	\$ 1,115,917	\$ 944,491	\$171,427	Dec. revenue includes \$55,957 PRF Stimulus rec'd & \$238,750 Dec. SP pymt rec'd;
	\$ 9,677,850	\$ 9,743,428	\$ (65,578)	Dec. expenses include allocations totaling \$110,366 to HHS & Ambulance from APR Rural Funds rec'd Dec.expenses also include pymt of \$132,500 to WI County Mutual Ins. (worker's comp); Thanksgiving Holiday

To: Richland County Referendum Ad Hoc committee

From: Tom Rislow, Administrator, Pine Valley

On behalf of the Trustees of the Pine Valley/Child Support standing committee

Date: October 18, 2022

Subject: **Response to the following information request** received from the Ad Hoc committee:

*Pine Valley & Child Support Standing Committee*

- *A copy of Pine Valley's 2023 proposed budget showing how proposed profits are being determined, including their amount and how proposed profits relate to other projected expenses and revenues.*
- *Financial projections showing how proposed profits are being determined for the years 2024 – 2027, including their amount and how they relate to other projected expenses and revenues.*
- *The current financial plan projects \$300,000 in profits from Pine Valley for each of the years 2023 – 2027. Resolution 22-92 directed Pine Valley to explore the possibility of increasing that amount to approximately \$740,000 per year. We are seeking information about how much of that \$440,000 difference the Pine Valley & Child Support Standing Committee would like to have placed on a referendum versus a permanent reduction in Pine Valley's property tax operating levy amount (i.e., increase to the profits returned to the general fund).*
- *Rationale for the approximate \$1.2 million in Pine Valley's capital fund.*

• **Please find attached**

- 1) Pine Valley's 2023 operations budget as passed by the F & PC
- 2) Pine Valley's financial projections for '24 through '27
- 3) Pine Valley's response to the question regarding the referendum
- 4) Pine Valley's rationale for its capital fund (2 pages)

**2023  
PROPOSED  
BUDGET**

wages at 7% increase

# Pine Valley's 2023 Budget

<b>40000 Revenue</b>	
Medicare Part A	2,102,400
CBRF - Private Pay	737,832
CBRF - Family Care	91,980
Family Care	1,665,072
Private SNF	743,020
Medicaid SNF	4,058,928
Medicare Part B	236,400
Other Revenue	23,700
<b>Total Revenue</b>	<b>9,659,332</b>
<b>60000 OPERATING-EXPENSE</b>	
Activities	169,910
Social Services	142,723
Nursing	3,686,800
Medical Supplies	259,370
Other Purchased Services	536,139
Pharmacy	129,646
Physician Care	17,100
Nursing Administration	85,912
Dietary	716,570
Laundry	107,400
Housekeeping	247,675
Plant & Maintenance	252,342
Utilities	159,252
Sewer Plant	24,000
Accounting	177,025
Medical Records	55,731
Assisted Living	403,250
General & Administration	526,337
Employee Benefits	1,992,745
Insurance	209,172
Depreciation	1,123,587
Governing Board	0
Non-Operating Exp. Tx to Gen. Fund	
Therapy Supplies	10,130
<b>Total OPERATING EXPENSE</b>	<b>11,032,816</b>
<b>Total Income / Loss From Operations</b>	<b>(1,373,484)</b>
<b>Tax Levy</b>	<b>0</b>
<b>S/P Funds (estimate)</b>	<b>600,000</b>
<b>Loss</b>	<b>-773,484</b>
<b>Add back in Depreciation</b>	<b>1,123,587</b>
<b>\$ tx. to Debt Service Fund</b>	<b>-300,000</b>
<b>\$ tx to PV capital fund</b>	<b>-40,000</b>
<b>Net</b>	<b>\$ 10,103 at 7%</b>

← surplus to  
'Debt Service'  
Fund  
for county use.

Pine Valley financial projections '24 through '27, based on estimated occupancy; estimated Medicaid and Medicare rates; estimated CPI, and COLA increases, and estimated increases in cost of benefits – most of which has lately become more unpredictable than ever. I would put less faith in the forecast; the further one gets away from 2022.

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Revenues	\$10,277,000	\$10,774,116	\$11,224,116	\$11,674,116
Expenses	<u>11,627,116</u>	<u>12,050,110</u>	<u>12,376,182</u>	<u>12,723,745</u>
= Loss	(1,350,116)	(1,275,994)	(1,152,068)	(1,049,629)
S/P Funds	<u>527,000</u>	<u>553,000</u>	<u>581,000</u>	<u>610,000</u>
= Loss	(823,116)	(722,994)	(571,068)	(439,629)
Add back				
Depreciation	<u>1,123,500</u>	<u>1,123,600</u>	<u>1,123,000</u>	<u>1,123,000</u>
= Surplus	300,384	400,606	551,932	683,371
To Debt				
Service Fund	250,000	350,000	500,000	630,000
To Capital Fund	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
= Net	10,384	10,606	11,932	13,371

**Regarding the referendum question...**

The Trustees of the Pine Valley/Child Support standing committee do not want Pine Valley to be on the referendum.

Pine Valley, if mandated to come up with 50% of its annual debt payment would be forced to take from its Capital Fund and/or its operating reserves – in direct opposition to advice from its Financial Auditors

Pine Valley has no positions that could be cut without negatively impacting resident services. Cuts to nursing department staffing would force closure of an entire wing, and make Pine Valley's financial health more challenging than it is now.



**CAPITAL EXPENDITURES FORECAST – Pine Valley Community Village (July '21)**

(items highlighted in red color were used in forecasting capital funds balance needs)

**Year 1 (2022)**

Computer replacements (10)	\$ 8,750
Mechanical patient lift-to-stand(1)	\$ 6,000
Air mattresses (2)	\$ 2,000
Laundry equipment (2)	\$ 2,600
Refrigerator (1)	\$ 2,000
Creation of additional parking In employee lot	<b>\$25,000</b>
Picnic shelter	<b>\$30,000</b>

**Years 2-5 (2023-2026)**

Mechanical patient lift (1)	\$ 6,000
Mechanical patient lift-to-stand (1)	\$ 6,000
Air Mattresses (6)	\$ 6,000
Refrigerators (4)	\$ 8,000
Patient Scales (2)	\$ 5,000
Storage shed	----
Laundry equipment (8)	\$ 10,400
Computer replacements (40)	\$ 35,000
Floor Scrubber	<b>\$12,000</b>
Pave the alley road	<b>\$60,000</b>

**Years 6-10 (2027-2031)**

Computer replacements (50)	\$ 43,750
Mechanical patient lift (1)	\$ 6,000
Mechanical patient lift-to-stand (1)	\$ 6,000
Lawn Tractor - trade	<b>\$ 25,000</b>
Air Mattresses (6)	\$ 6,000
Floor Sweeper	\$ 2,700
Carpet Extractor	\$ 3,000
Dishwashers (5)	\$ 30,000
Ice Makers (5)	----
Refrigerators (5)	\$ 10,000
Roof top air handler unit motors	\$ 3,200
Elevator component replacement	<b>\$ 20,000</b>
Heat seal machine/printer	\$ 2,000
Laundry equipment (8)	\$ 10,400
Spa Tub	<b>\$ 25,000</b>

**Years 11-20 (2032-2041)**

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

**20+ years (2042 & beyond)**

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

**Total (red color only) \$1,006,000**

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

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

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

**Capital Fund balance as of 9/30/22 = \$1,169,249**

**This figure includes \$160,000 set aside for Pine Valley's budgeted share of Solar Project cost.**