

**GRAND TRAVERSE COUNTY  
DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD**

**REGULAR MEETING**

**June 26, 2025**

**Open to the public**

**9:00 AM Garfield Township Hall – Upstairs Main Hall**

3848 Veterans Dr, Traverse City, MI 49684

Persons with disabilities which the foregoing opportunities for participation will not address should contact Darcey Gratton at (231) 932-3010 or [dgratton@gt pavilions.org](mailto:dgratton@gt pavilions.org) with questions or concerns.

**AGENDA**

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. FIRST PUBLIC COMMENT**

Any person shall be permitted to address a meeting of the Grand Traverse County Department of Health and Human Services Board which is required to be open to the public under the provisions of the Michigan Open Meetings Act, as amended. (MCLA 15.261, et seq.) Public comment shall be carried out in accordance with the following Board Rules and Procedures:

1. Any person wishing to address the Board shall state his or her name and address.
2. Persons may address the Board on matters which are relevant to Grand Traverse Pavilions issues.
3. No person shall be allowed to speak more than once on the same matter, excluding time needed to answer Board Members questions. The Chairperson shall control the amount of time each person shall be allowed to speak, which shall not exceed three (3) minutes.
  - a) Chairperson may, at his or her discretion, extend the amount of time any person is allowed to speak.
  - b) Whenever a group wishes to address the Board, the Chairperson may require that the group designate a spokesperson; the Chairperson shall control the amount of time the spokesperson shall be allowed to speak, which shall not exceed fifteen (15) minutes.

The Board shall not comment or respond to a person who is addressing the Board. Silence or non-response from the Board should not be interpreted as disinterest or disagreement by the Board.

Please be respectful and refrain from personal or political attacks.

**4. COUNTY LIAISON REPORT**

**5. APPROVAL OF AGENDA**

**6. CONSENT CALENDAR**

The purpose of the consent calendar is to expedite business by grouping items to be dealt with by one Board motion without discussion. Any member of the Board, or staff may ask that any item on the consent calendar be removed and placed elsewhere on the agenda for discussion. Such requests will be automatically respected.

If any item is not removed from the consent calendar, the item on the agenda is approved by a single Board action adopting the consent calendar.

		<u>HANDOUT#</u>
A.	Review and File	
(1)	Draft Minutes of the 5/29/25 Board Meeting	1
(2)	Closed Minutes of the 5/29/25 Board Meeting	Handout
(3)	Draft Minutes of the 5/29/25 Special Board Meeting	2
(4)	Draft Minutes of the 6/3/25 Special Board Meeting	3
(5)	Draft Minutes of the 6/4/25 Special Board Meeting	4
(6)	Closed Minutes of the 6/4/25 Board Meeting	Handout
(7)	Draft Minutes of the 6/5/25 Special Board Meeting	5
(8)	Draft Minutes of the 6/11/25 Special Board Meeting	6
(9)	Draft Minutes of the 6/16/25 Special Board Meeting	7
(10)	Draft Minutes of the 6/20/25 Special Board Meeting	8
(11)	Closed Minutes of the 6/20/25 Board Meeting	Handout
(12)	May Resident Council Minutes	9

## **7. ITEMS REMOVED FROM CONSENT CALENDAR**

## **8. CHAIRMAN REPORT**

Verbal

## **9. SERVICE EXCELLANCE AWARDS**

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## **10. GRAND TRAVERSE MEDICAL CARE**

### **A. General Information**

- (1) Staff Presentation – Levi Petrone, Human Resources
- (2) 2024 OPEB Accounting Report

Verbal  
11

### **B. Chief Executive Officer Board Report**

12

### **C. Business**

- (1) Financials

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### **G.T.P. Announcements**

- (1) Next Regular Board Meeting – July 31, 2025 @ 9:00am

## **11. SECOND PUBLIC COMMENT**

Refer to Rules under First Public Comment above.

## **12. ADJOURNMENT**

**GRAND TRAVERSE COUNTY  
DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD**  
1000 Pavilions Circle, Traverse City, MI 49684

**MINUTES OF THE MAY 29, 2025 MEETING**

<b>PRESENT:</b>	Mary Marois, Carol Crawford, Karen Griggs Dave Hautamaki, Kory Hansen, Darcey Gratton TJ Andrews	Board Staff Commission
<b>ABESENT:</b>	None	
<b>GUESTS:</b>	Jeff Segal of Warner Norcross & Judd (virtual)	

The regular meeting of the Grand Traverse County Department of Health and Human Services Board was called to order at 9:00am by Board Chair Mary Marois at Garfield Township Hall.

Roll Call - Marois - yes, Crawford – yes, Griggs– yes

**First Public Comment** – None.

**County Liaison Report** – Andrews did not have anything new to report for the County.

**Approval of Agenda** – Chair Marois asked if there were additions, changes or corrections to the agenda. Motion was made by Crawford to approve the agenda as presented. Motion seconded by Griggs and carried unanimously.

The purpose of the Consent Calendar is to expedite business by grouping items to be dealt with by one Board motion without discussion. Any member of the Board or staff may ask that any item on the Consent Calendar be removed and placed elsewhere on the agenda for discussion. Such requests will be automatically respected.

**REVIEW AND FILE**

- (1) Draft Minutes of the 4/24/25 Board Meeting
- (2) Closed Minutes of the 4/24/25 Board Meeting
- (3) Draft Minutes of the 4/25/25 Board Meeting
- (4) Draft Minutes of the 4/29/25 Board Meeting
- (5) Draft Minutes of the 4/30/25 Board Meeting
- (6) Draft Minutes of the 5/5/25 Board Meeting
- (7) April Resident Council Minutes

Motion was made by Crawford to approve the Consent Calendar as presented. Motion seconded by Griggs and carried unanimously.

**Items Removed From Consent Calendar** – None.

**Chairman Report** – Marois gave an update on the hiring process of a new CEO.

**Service Excellence Awards** – Marois reviewed April's Service Excellence Awards.

**Golf Outing Update** – Hautamaki reported that the 2025 golf outing generated \$13,613 in revenue, representing an increase of \$2,947 compared to the previous year.

**Chief Executive Officer Report** – Hautamaki presented the April monthly report and addressed questions from board members. Key highlights from the report included: An increase in the census and the preparation for the upcoming mock survey scheduled for June. Hautamaki also shared the progress on the Aspen and Birch roof project and that the flooring work in Willow Cottage has been completed.

## **BUSINESS**

- (1) **Financial Report** – Hansen presented the financial operations report for April 2025 and answered board members' questions.

**Motion** made by Crawford to accept the financial operations report as presented. Seconded by Griggs and carried unanimously. Roll call Marois – yes, Crawford– yes, Griggs – yes.

- (2) **Corporate Compliance Officer** – Hautamaki reviewed the need to appoint a new Corporate Compliance Officer who reports directly to the DHHS Board.

**Motion** made by Griggs to appoint Ty Antkoviak as Corporate Compliance as presented, seconded by Crawford and carried unanimously.

- (3) **Resolution 2025 – 2 – 2025 Proposed Cottages Rate Changes** – The Board discussed the proposed changes to increase rates at the Cottages effective as of January 1, 2025 for new residents.

**Motion** was made by Crawford to approve the proposed Rate Changes - Resolution 2025-2 as presented. Motion seconded by Griggs and carried unanimously. Roll call Marois – yes, Crawford– yes, Griggs – yes.

## **MEDICAL STAFF**

- (1) **Consulting Privileges** - Hautamaki reviewed the request for Ophthalmologist, Anthony Wecker, MD to have consulting privileges as recommended by Medical Director Dr. April Kurkowski, DO.

**Motion** was made by Griggs to approve consulting privileges for Anthony Wecker, MD as presented to the board. Motion was seconded by Crawford and carried unanimously.

- (2) **Consulting Privileges** - Hautamaki reviewed the request for Psychologist, Michael Hays, PhD to have consulting privileges as recommended by Medical Director Dr. April Kurkowski, DO.

**Motion** was made by Crawford to approve consulting privileges for Michael Hays, PhD as presented to the board. Motion was seconded by Griggs and carried unanimously.

- (3) **Attending Privileges** - Hautamaki reviewed the request for Patrick Washington, NP from Sound Physicians, to have attending privileges as recommended by Medical Director Dr. April Kurkowski, DO.



**Motion** was made by Crawford to approve attending privileges for Patrick Washington, NP as presented to the board. Motion was seconded by Griggs and carried unanimously.

**Grand Traverse Pavilions Announcements**

- (1) Next Special Board Meeting – May 29, 2025 @ 10:30am
- (2) Next Special Board Meeting – June 3, 2025 @ 9:00am
- (3) Next Regular Board Meeting – June 26, 2025 @ 9:00am
- (4) Concert on the Lawn Series 2025 starting June 13, 2025

**Second Public Comment** – None

Motion was made by Crawford, seconded by Griggs to go into Closed Session at 9:40 am for the purpose of Closed session pursuant to section 8(e) of the Open Meetings Act, to consult with our attorney regarding trial or settlement strategy in connection with pending litigation, DHHS and the Grand Traverse Pavilions Foundation Board v PACE North.

Roll Call - Marois – yes, Crawford – yes, Griggs – yes

Segal in 9:40 am

Motion was made by Crawford to come out of Closed Session at 10:35 am, seconded by Griggs and carried unanimously.

Motion was made by Crawford to accept recommendations from attorney regarding trial or settlement for PACE North versus Department of Health and Human Services Board and to hold a special meeting on June 4, 2025 at 9:15 am at the Governmental Center for a joint closed session with Grand Traverse County Board of Commissioners and Legal Counsel. Seconded by Griggs and carried unanimously.

Meeting adjourned at 10:39 am

Signatures:

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Mary Marois – Chair  
Grand Traverse County Department of Health and Human Services Board

Date: \_\_\_\_\_ Approved  
\_\_\_\_\_ Corrected and Approved

**GRAND TRAVERSE COUNTY  
DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD**

1000 Pavilions Circle, Traverse City, MI 49684

## MINUTES OF THE MAY 29, 2025 SPECIAL BOARD MEETING

**PRESENT:** Mary Marois, Carol Crawford, Karen Griggs  
Dave Hautamaki, Darcey Gratton  
TJ Andrews

Board  
Staff  
Commission

**ABSENT:** None

**GUESTS:** Darrell Lavender

The special board meeting of the Grand Traverse County Department of Health and Human Services Board was called to order at 10:45am by Board Chair Mary Marois at Garfield Township Hall.

Roll Call - Marois - yes, Crawford – yes, Griggs– yes

**Administrator Interview – Darrell Lavender** – The Board conducted an interview with Administrator applicant Darrell Lavender, during which Mr. Lavender was asked a total of eighteen questions. Following the interview, Mr. Lavender is scheduled to spend two days touring the Grand Traverse Pavilions. During this time, he will meet with the Pavilions executive team, local community leaders, and members of the Grand Traverse Pavilions Foundation Advisory Committee.

**Public Comment** - none

Meeting adjourned at 12:50pm

Signatures:

Mary Marois – Chair  
Grand Traverse County Department of Health and Human Services Board

Date: June 26, 2025 Approved  
Corrected and Approved

**GRAND TRAVERSE COUNTY  
DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD**

1000 Pavilions Circle, Traverse City, MI 49684

**MINUTES OF THE JUNE 3, 2025  
SPECIAL BOARD MEETING**

<b>PRESENT:</b>	Mary Marois, Carol Crawford, Karen Griggs Dave Hautamaki, Darcey Gratton	Board Staff
<b>ABSENT:</b>	TJ Andrews	Commission
<b>GUESTS:</b>	James Arp	

The special board meeting of the Grand Traverse County Department of Health and Human Services Board was called to order at 9:00am by Board Chair Mary Marois at Garfield Township Hall.

Roll Call - Marois - yes, Crawford – yes, Griggs– yes

**Administrator Interview – James Arp** – The Board conducted an interview with Administrator applicant James Arp, during which Mr. Arp was asked a total of eighteen questions. Following the interview, Mr. Arp is scheduled to spend two days touring the Grand Traverse Pavilions. During this time, he will meet with the Pavilions executive team, local community leaders, and members of the Grand Traverse Pavilions Foundation Advisory Committee.

**Public Comment** - none

Meeting adjourned at 10:30am

Signatures:

\_\_\_\_\_  
Mary Marois – Chair  
Grand Traverse County Department of Health and Human Services Board

Date: June 26, 2025      Approved  
\_\_\_\_\_  
Corrected and Approved

**GRAND TRAVERSE COUNTY  
DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD**

**MINUTES OF THE JUNE 4, 2025  
SPECIAL BOARD MEETING**

JOINT CLOSED SESSION with  
GRAND TRAVESE COUNTY BOARD OF COMMISSIONERS  
at Governmental Center, 400 Boardman Avenue

**PRESENT:** Mary Marois, Carold Crawford, Karen Griggs Board  
Kory Hansen, Darcey Gratton Staff

**COUNTY:** Commissioners - Lauren Flynn, Ashlea Walter, Fern Spence, Rob Hentschel,  
Darryl Nelson, TJ Andrews, Scott Sieffert, Penny Morris  
Nate Alger, County Administrator  
Chris Forsyth, Deputy County Administrator  
Bonnie Scheele, County Clerk  
Travis Jenson, County Intern

**GUESTS:** Jeffrey Segal - Warner Norcross + Judd (virtual) legal counsel for DHHS  
Matt Nordfjord - Grand Traverse County Civil Counsel (virtual)  
Mellissa Hagan - Cohl, Stoker & Toskey, PC (virtual) legal counsel for GT County

The special joint board meeting of the Grand Traverse County Department of Health and Human Services Board was called to order at 9:15 am by Board Chair Mary Marois in the 2<sup>nd</sup> floor training room at the Governmental Center.

Roll Call - Marois – yes, Crawford – yes, Griggs – yes

**Public Comment** - none

Motion was made by Crawford seconded by Griggs to go into Closed Session at 9:19 am for the purpose of Closed session pursuant to section 8(e) of the Open Meetings Act, to consult with legal counsel and county officials regarding trial or settlement strategy in connection with pending litigation, DHHS and the Grand Traverse Pavilions Foundation Board v PACE North.

Motion was made by Crawford to come out of Closed Session at 10:37 am, seconded by Griggs and carried unanimously.

Meeting adjourned at 10:37 am

Signatures:

\_\_\_\_\_  
Mary Marois – Chair  
Grand Traverse County Department of Health and Human Services Board

Date: June 26, 2025 Approved  
\_\_\_\_\_  
Corrected and Approved

**GRAND TRAVERSE COUNTY  
DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD**

1000 Pavilions Circle, Traverse City, MI 49684

**MINUTES OF THE JUNE 5, 2025  
SPECIAL BOARD MEETING**

<b>PRESENT:</b>	Mary Marois, Carol Crawford, Karen Griggs Dave Hautamaki, Darcey Gratton, Levi Petrone TJ Andrews	Board Staff Commission
<b>ABSENT:</b>	None	
<b>GUESTS:</b>	None	

The special board meeting of the Grand Traverse County Department of Health and Human Services Board was called to order at 4:18 pm by Board Chair Mary Marois in the Board room at Grand Traverse Pavilions.

Roll Call - Marois - yes, Crawford – yes, Griggs– yes

**First Public Comment**

Levi Petrone

**Board Deliberation – Regarding the CEO Position** – The board deliberated on each of the finalist interviews with Darrell Lavender and James Arp and reviewed the candidates' references. Each candidate spent two days meeting with the leadership team, community leaders, the Grand Traverse Pavilions Foundation Executive Committee, and participated in informal settings including lunch and dinner engagements. All individuals involved, including board members, Commissioner Andrews, and executive staff, shared their impressions and experiences with each candidate. It was acknowledged that the decision was a close one among strong contenders.

**Motion** was made by Crawford to extend the offer for the CEO position to James Arp and to authorize Mary Marois to negotiate the terms of a contract with Mr. Arp. The final agreement will be presented to the board for approval. The motion was seconded by Griggs and carried unanimously.

Petrone reviewed options of fringe benefits for the CEO position.

Meeting adjourned at 5:23 pm

Signatures:

\_\_\_\_\_  
Mary Marois – Chair  
Grand Traverse County Department of Health and Human Services Board

Date: June 26, 2025      Approved  
\_\_\_\_\_  
Corrected and Approved

**GRAND TRAVERSE COUNTY  
DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD**  
1000 Pavilions Circle, Traverse City, MI 49684

**MINUTES OF THE JUNE 11, 2025  
SPECIAL BOARD MEETING**

**PRESENT:** Mary Marois, Carol Crawford, Karen Griggs  
Darcey Gratton, Levi Petrone  
Board Staff

**ABSENT:** TJ Andrews  
Commission

**GUESTS:** None

The special board meeting of the Grand Traverse County Department of Health and Human Services Board was called to order at 10:00 am by Board Chair Mary Marois in the Board room at Grand Traverse Pavilions.

Roll Call - Marois - yes, Crawford – yes, Griggs– yes

**First Public Comment** - None

**Board Deliberation – Regarding the CEO Position** – The Board engaged in a deliberation regarding the CEO position and the outcome of initial negotiations. After thorough discussion, the Board determined to pursue a different direction.

**Motion** was made by Crawford to rescind the offer previously extended to James Arp and instead extend the offer for the CEO position to Darrell Lavender. The motion further authorized Mary Marois to collaborate with Levi Petrone, Human Resources Director, to negotiate the terms of a contract with Mr. Lavender. The final agreement will be presented to the Board for approval. The motion was seconded by Griggs and carried unanimously.

Meeting adjourned at 10:48 am

Signatures:

\_\_\_\_\_  
Mary Marois – Chair  
Grand Traverse County Department of Health and Human Services Board

Date: June 26, 2025      Approved  
\_\_\_\_\_  
Corrected and Approved

**GRAND TRAVERSE COUNTY  
DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD**  
1000 Pavilions Circle, Traverse City, MI 49684

**MINUTES OF THE JUNE 16, 2025  
SPECIAL BOARD MEETING**

**PRESENT:** Mary Marois, Carol Crawford  
Darcey Gratton, Levi Petrone

Board  
Staff

**ABSENT:** Karen Griggs  
TJ Andrews

Board  
Commission

**GUESTS:** None

The special board meeting of the Grand Traverse County Department of Health and Human Services Board was called to order at 8:30 am by Board Chair Mary Marois in the Board room at Grand Traverse Pavilions.

Roll Call - Marois - yes, Crawford – yes, Griggs – excused

**First Public Comment** - None

**CEO Contract** – The Board reviewed and discussed the provisions of the CEO contract with Darrell Lavender.

**Motion** was made by Crawford to approve the CEO contract as presented. The motion was seconded by Marois and carried unanimously. Roll Call - Marois - yes, Crawford – yes, Griggs – excused

Meeting adjourned at 8:34 am

Signatures:

\_\_\_\_\_  
Mary Marois – Chair  
Grand Traverse County Department of Health and Human Services Board

Date: June 26, 2025      Approved  
\_\_\_\_\_  
Corrected and Approved

**GRAND TRAVERSE COUNTY  
DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD  
MINUTES OF THE JUNE 20, 2025  
SPECIAL BOARD MEETING**

**PRESENT:** Mary Marois, Carol Crawford  
Darcey Gratton

Board  
Staff

**ABSENT:** Karen Griggs  
TJ Andrews

Board  
Commission

**GUESTS:** None

The special board meeting of the Grand Traverse County Department of Health and Human Services Board was called to order at 9:30 am by Board Chair Mary Marois in the Board room at Grand Traverse Pavilions.

Roll Call - Marois - yes, Crawford – yes, Griggs – excused

**Public Comment** - none

Motion was made by Crawford seconded by Marois to go into Closed Session at 9:30 am for the purpose of Closed Session: Pursuant to Section 8(e) of the Michigan Open Meetings Act, to discuss trial or settlement strategy in connection with pending litigation, specifically DHHS and the Grand Traverse Pavilions Foundation Board v. PACE North.

Motion was made by Crawford to come out of Closed Session at 9:35 am, seconded by Marois and carried unanimously.

Motion was made by Crawford to approve the proposed settlement terms with PACE North and the Department of Health and Human Services Board, seconded by Marois and carried unanimously. Roll Call - Marois - yes, Crawford – yes, Griggs – excused

Meeting adjourned at 9:35 am

Signatures:

\_\_\_\_\_  
Mary Marois – Chair  
Grand Traverse County Department of Health and Human Services Board

Date: June 26, 2025      Approved  
\_\_\_\_\_  
Corrected and Approved



**PAVILIONS RESIDENT COUNCIL MEETING**  
**May 22, 2025**

The May 2025 meeting of the Grand Traverse Pavilions Resident Council was called to order at 11:15 am in the Multi-Purpose Room by Clay Wagatha.

All residents were welcomed.

The residents waived their right to a closed meeting.

The Lord's Prayer and the Pledge of Allegiance were recited.

**Members present were:** Residents are marked "X" throughout the minutes.

**Birch Pavilion:** 2 residents attended.

**Cherry Pavilion:** 4 residents attended.

**Dogwood Pavilion:** 7 residents attended.

**Staff members were introduced:**

Clay Wagatha, Marketing/Life Enrichment

Guy Leffel, CTRS, Life Enrichment

Ashley Walters, Social Services Designee, Social Work

Christina Wagatha, RN, ADON – Cherry Pavilion

Christian Andersen, General Manager - Forefront Dining Services

Lisa Telling, Administrative Assistant - Forefront Dining Services

Ryan Hutchins, Environmental Services Director, Environmental Services

**Guest:** American Sign Language Interpreter (ASL)

**Old Business:**

There was not any old business from the previous meeting that needed to be brought up for discussion or to follow up on.

**Outings for June 2025:**

Pit Spitters Game – 6/6 @ 11:05 AM

Meijer – TBD

Fishing Outing – TBD

**Special Events for June 2025:**

Salvation Army – 6/8 @ 2:00 PM

Concerts On the Lawn – 6/12 @ 7:00 PM

Bob and Taly – 6/13 TBD

Lord of The Gourds – 6/17 @ 2:00 PM

Let's Talk Food – 6/18 @ 2:00 PM

Resident Council – 6/19 @ 11:00 AM

Concerts On the Lawn 6/19 @ 7:00 PM

First official day of Summer – 6/20

Concerts On the Lawn 6/26 @ 7:00 PM

**Resident Group Interview Questions:**

Clay, Life Enrichment, discussed with the attending residents that there are 12 resident rights that are reviewed during the group interview with the State Surveyors during our annual survey, and today we will be reviewing Rights.

**Rights:**

- How do you, or your representative, find out about your rights – such as voting, making an advance directive, getting what you need?

-Go to Social Work

-How?

-Christina, ADON, responded to talk with your social worker and they can help you with that information.

- Are you, or your representative, invited to the care conference meeting?

-All residents said yes.

- Do you know that you can see a copy of the facility's latest survey inspection results? Where is that report kept here?

-No, I didn't know that.

-Christina, ADON, replied it is available in the lobby if you would ever like to review the latest survey.

- Do you know how to contact the Ombudsman?

-How?

-Christina, ADON, the contact information is on each bulletin board on each hall.

-Clay, Life Enrichment, said I have some handouts that have our local ombudsman's contact information along with numbers for the State of Michigan and MI Long Term Care Ombudsman that I will hand out after resident council.

- Do you know that you or your representative can look at your medical record?

-All residents said yes.

- Have any of you asked to see your record? What was the facility's response? Did they talk to you about it?

No, I haven't, who do I ask?

-Christina, ADON, replied to ask any nurse or Social Worker and they will be happy to show you.

- Tell me about the mail delivery here. Is mail delivery prompt and does it arrive unopened?

-No.

-It comes late.

-Clay, Life Enrichment, said I will follow up with activities to make sure that we are getting it to you in a timely manner. The mail doesn't come at a very consistent time to the facility so some days that can be the reason the mail may come later than other days.

### **1. Discussion regarding food temperature and receiving HS snacks.**

The floor was opened for residents to make comments, suggestions, concerns, and or ask questions:

-No one is offering snacks, but I ask for them and get them.

-No pop from activities last week.

-Clay, Life Enrichment, replied "They are supposed to be doing every floor on Friday. I will follow up and make sure each floor is being served."

-The meatloaf edges were burnt the other night.

Christian, GM Dining Services, replied Sorry about that, I will follow up with chef.

-Last time the Swedish meatballs came with a tomato sauce, and I brought it up at resident council that it's not the traditional gravy that comes with Swedish meatballs.

The next time you guys served them they were done right and were absolutely amazing, thank you! The ham and bean soup was fantastic as well.

-Another resident said, I second that for the soup, the twice baked potato soup was delicious too.

-The fried onions and potatoes were cold at dinner earlier this week.

-Another resident said, the fries are always cold, that's why I quit ordering them.

-Christian, GM Dining Services, said he's sorry about the items being cold and will talk with the staff to ensure they are being served warm.

-Food is slow getting to the Dogwood dining area.

-Christian, GM Dining Services, to follow up with kitchen.

-What happened to the lasagna and cheesecake?

-Christian, GM Dining Services, said We are working on the new menu, I will do my best to incorporate those into the new menu.

## **2. Discussion regarding the cleanliness of the facility and laundry being returned promptly.**

The floor was opened for residents to make comments, suggestions, concerns, and or ask questions:

- Good.
- Big improvement on laundry.
- Rooms are great, we have a good cleaning crew.

## **3. Discussion regarding room temperature.**

The floor was opened for residents to make comments, suggestions, concerns, and or ask questions:

- Cold.
- Same, the end of my floor on Dogwood is cold.
  - Ryan, ES Director, said we are working on the end of Dogwood, we have something going on with the system, but we are working on it.

## **4. Discussion regarding nursing care.**

The floor was opened for residents to make comments, suggestions, concerns, and or ask questions:

- Good.
- Great.
- CNA's do their best.
- I haven't been reminded about appointments and it would be helpful; I have a hard time keeping up with all of them.
  - Christina, ADON, I will get you a calendar that has your appointments on it, so you have a better idea.
  - Thank you, that'd be great.

## **5. Discussion regarding call lights being answered in a timely manner.**

The floor was opened for residents to make comments, suggestions, concerns, and or ask questions:

- I had to wait for 15 minutes the other night for the bathroom and it made me upset.
  - Clay to follow up with residents ADON.
- To slow getting to the rooms to help you.
  - Clay to follow up with residents ADON.
- At lunch a resident had to go to the bathroom but was told by the CNA that she was feeding and can't help right now and they'll have to wait for another staff member.
  - Christina, ADON, responded due to safety the dining room does require that at least one staff member be present.
- I was told we were out of briefs and that is concerning.
  - Christina, ADON, replied Midnight shift grabs the briefs, and the packaging recently changed so they just missed it. They found your size, and this should not be an issue going forward since they know what to look for.
  - Resident replied Thank you, that's good to know.

## **6. Discussion regarding receiving showers as needed/as requested.**

The floor was opened for residents to make comments, suggestions, concerns, and or ask questions:

-How many do we get?

-Ashley, Social Services Designee, responded you get two a week, do you want another one?

-Resident responded No, I was just curious. It's not like I'm getting dirty working outside to need two showers.

-I would like two a day!

-Christina, ADON, responded "We can talk with your ADON and look at the shower schedule to see what we can do.

## **7. Discussion regarding the night time noise level on your Pavilion.**

The floor was opened for residents to make comments, suggestions, concerns, and or ask questions:

-Somewhat better, sometimes it can be a little loud but it's not a big deal.

-Fine.

-The alarm at the front desk on weekends seems to go off often. Can we maybe get some better signage to help people not set the alarm off?

-Ryan, ES Director, said the emergency signs are code by the fire marshal so we can't change that, but we can try to make the directions a little clearer to help prevent that happening so often.

-Christina, ADON, mentioned putting directions in the newsletter on how to properly open the door without sounding the alarm.

-Clay, Life Enrichment, replied I will follow up with activities and administration to get that into the next newsletter.

## **The floor was opened for additional comments:**

-What happened to the star awards? If the facility won't recognize the good job the staff is doing, we should be able to.

-Clay, Life Enrichment, to follow up with HR.

-The beds are great now; housekeeping is doing a great job.

-Are the roofs being redone?

-Ryan, ES Director, replied yes, they are working on both Aspen and Birch, they are expected to be done by June 1<sup>st</sup>.

-If I wanted to go to church on a Sunday, how could I get there?

-Christina, ADON, replied since you are part of Longevity and they offer transportation for their clients we can get ahold of them and figure out how that would work for you.

-I would like to see more cardio drumming and restorative.

-Clay, Life Enrichment, to follow up with Nursing for restorative.

-Christina, ADON, responded that next Wednesday therapy is going to start doing a weekly exercise class.

-Resident responded thank you.

- Are we still planning on replacing the courtyard swings?
  - Ryan, ES Director, replied that it will be a part of the discussion next week at the board meeting. They are looking at doing one swing and replacing the others with patio sets.
- Thank you to whoever restocked the fish outside my room.
- What happened to the dog Reba?
  - Christina, ADON, I'm not sure, at one point we were told that direct care staff couldn't bring in their dogs. I will follow up with Nursing administration to see where that stands.
- When my daughter went to childcare here, she would pass out the newspaper or post to residents and that's something that she can still recall today. I think the kids and residents would both enjoy it.
  - Clay, Life Enrichment, responded that it would be great for both parties. I will talk with childcare and see if that's something we can make happen.

The next Pavilions Resident Council meeting will be held on June 19th at 11:00am in the Multi-Purpose Room. Clayton Wagatha, Life Enrichment, asked for a volunteer to read over and sign the May 2025 minutes, and X said that she would do this. The Pavilions Resident Council Meeting was adjourned at 11:57 am by Clayton Wagatha, seconded by X.

Respectfully Submitted,

---

Clayton Wagatha  
Marketing/Life Enrichment

---

Chrstitina Wagatha, RN  
Assistant Director of Nursing

---

X, Cherry Resident

**Elm Resident Council Minutes**  
**Meeting Held- May 21st 2025**

The May meeting of the Grand Traverse Pavilions Elm Resident Council was called to order at 1:35pm in the Elm Common Area.

**Members Present were:** Residents are marked "X" throughout the minutes.  
15 Residents Attended.

**Staff Present:**

Susan Eldred, Recreation Therapist  
Naomi Rode, Assistant Director of Nursing

**Old Business:**

None

**New Business:**

Asked the residents if they need help do the staff help them.  
X stated "yes" and X stated "I haven't needed help." X stated "yeah."

Asked the residents if they were being offered a snack before bed.  
X stated "yes, sometimes" and X stated "I don't have a problem."

Asked the residents if the staff were respectful to the residents.  
X, X, X and X stated "yes." X stated "absolutely."

Asked the residents if the food is good here.  
X and X stated "very good." X stated "pretty good" and X stated "its wonderful." X stated "yes."

Asked the residents if the rooms were getting cleaned.  
X and X stated "yes." X and X stated "yeah." X stated "before I left they came in."

Asked the residents if their clothes are getting cleaned.  
X, X and X stated yeah." X stated "I think so."

Asked the residents if the Temperature in the rooms is good.  
X stated "usually" and X stated "right now yes, winter no." X, X and X stated "yes." X stated "yep."

Asked the residents if they have enough to do.  
X and X stated "yes." X stated "oh yeah, too much."

**Questions, Suggestions, Concerns and Comments:**

The floor was open for questions, suggestions, concerns and comments.

Suggestions for upcoming activities:

X and X: “more walking”

X: “more gardening”

Frozen whipped lemonade

Brownies

Meeting was closed at 2:00pm

Respectfully submitted,

Susan Eldred, CTRS

Naomi Rode, BSN, RN



# GRAND TRAVERSE PAVILIONS

## Service Excellence Award Program

### May 2025

<b>Employee:</b>	Sam Zeller
<b>Awarded for:</b>	Sam is a great team player and rocked out many work orders today! Thank you Sam, we appreciate you :)
<b>Position:</b>	Custodian
<b>Nominated by:</b>	Katy Leach, Environmental Services Office Manager

<b>Employee:</b>	Kristy Winfrey
<b>Awarded for:</b>	Kristy is always willing to help when she is office nurse--making extra calls, helping with admission input, being a second set of eyes/hands with admissions. Even inputting a 3 page medication list without batting an eye. Thank you for your assistance and positive attitude.
<b>Position:</b>	RN
<b>Nominated by:</b>	Laura Bilbrey, RN Case Manager

<b>Employee:</b>	Nikki Dobson
<b>Awarded for:</b>	Nikki stayed over Tuesday morning after a 12 hour midnight shift to give a shower. The resident was delighted that she was clean and ready for the day so early. Thank you Nikki; your Cherry staff appreciates everything you do for the residents!
<b>Position:</b>	RN
<b>Nominated by:</b>	Nicole Corey, CNA

<b>Employee:</b>	Angela Monte de Ramos
<b>Awarded for:</b>	She saw that I was behind and helped me by doing some of my treatments for me. She is always smiling, kind and always helping without being asked. She never complains and is always cheerful. She is a pleasure to work with and I appreciate all her help everyday.
<b>Position:</b>	RN
<b>Nominated by:</b>	Jessica Halleck, RN

<b>Employee:</b>	Jeff Valentine
<b>Awarded for:</b>	Jeff has made a huge impact on the Cottages since starting his new position. He has offered assistance with many admissions and management of staff. He gets many compliments from families and staff alike. Thank you for all you do Jeff!
<b>Position:</b>	Residential Services Coordinator
<b>Nominated by:</b>	Melissa Gomez, Residential Services Director

<b>Employee:</b>	Lindsay Benedict
<b>Awarded for:</b>	Wanted to give a thank you to Speech-Language Pathologist Lindsay Benedict this month of May for National Speech-Language Hearing month. Lindsay always thinks of the needs of her patients first and foremost. She is a great resource to collaborate with on residents who have complex swallowing or language treatment needs. She always provides the PRN Speech Therapists a background on the residents she has been seeing to ensure good continuity of care. Thanks so much Lindsay!
<b>Position:</b>	Speech-Language Pathologist
<b>Nominated by:</b>	Jacqueline Aicher, Speech-Language Pathologist

March 21, 2025

PERSONAL & CONFIDENTIAL

Lindsey Dood  
Grand Traverse Pavilions  
1000 Pavilions Circle  
Traverse City, MI 49684

RE: Grand Traverse Pavilions Retiree Health Care Plan

Dear Lindsey:

Transmitted via email, this is a copy of your OPEB accounting report for the fiscal year ending December 31, 2024. This information is intended to assist you in complying with Governmental Accounting Standards Board Statement No. 74 (GASB 74) Financial Reporting for Postemployment Benefit Plans Other than Pension Plans, and Statement No. 75 (GASB 75) Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.

If you have any questions about this report, please call me at (616) 742-9244.

Sincerely,



Christian R. Veenstra, FCA, ASA, MAAA  
President / Enrolled Actuary

Enclosure

# Grand Traverse Pavilions Retiree Health Care Plan

## Accounting Report

for the Period Ending December 31, 2024  
under GASB Statement 74 & 75



WATKINS ROSS | 200 OTTAWA AVE N.W. | SUITE 600 | GRAND RAPIDS, MI 49503 | 616.456.9696

Report presented by:



March 2025

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## INTRODUCTION AND CERTIFICATION

The schedules included in this report have been prepared to provide the information necessary to comply with Governmental Accounting Standards Board (GASB) Statement Nos. 74 and 75. This information may, at the discretion of the management of the plan sponsor and its auditor, be used for the preparation of its financial statements. The calculations herein have been made based on our understanding of GASB 74 and 75 and may be inappropriate for other purposes.

The calculations summarized in this report involve actuarial calculations that require assumptions about future events. We believe that the assumptions used in the report are within the range of possible assumptions that are reasonable and appropriate for the purposes for which they have been used. However, other assumptions are also reasonable and appropriate, and their use would produce different results.

This report contains additional information and details related to plan provisions and recommended contribution calculations.

This report was prepared based on participant data and asset values as reported to us by the plan sponsor. Watkins Ross relied upon the data as submitted and has no reason to believe that any information which would have a material effect on the results of this valuation, was not considered in the preparation of the report.

The actuary certifying this report represents herself as meeting the Qualification Standards of the American Academy of Actuaries to render actuarial opinions contained in the report.

**Prepared by:**



Lisa J. Hayes  
Senior OPEB Analyst

**Certified by:**



Leah A. Dudley, FCA, ASA, MAAA  
Health Actuary

## COMMENTS

### **Purpose of Governmental Accounting Standards Board (GASB) Reporting**

The objective of GASB is to provide guidelines and requirements for accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). This statement establishes standards for recognizing and measuring liabilities, deferred inflows and outflows of resources and methods and assumptions that are required to be used to project benefit payments and discount those payments to their actuarial present value.

### **State of Michigan Public Act 202**

Public Act 202 (PA 202) was drafted to address the underfunded status of pension and retiree healthcare plans of local governments in Michigan. Accordingly, PA 202 included transparency and funding requirements. In addition, in order that the plans' funded status be reported on a consistent basis, Uniform Assumptions were published. While all of the Uniform Assumptions have a sound and reasonable basis, some might not be appropriate for each plan and therefore may be different than what is used for funding. Additionally, some of the assumptions may differ from what is required for reporting under GASB.

### **PA 202 further requires that plans covering 100 or more Plan Members – active and inactive:**

1. **At least every 5 years, the local unit of government (city, village, township, county, county road commission or other districts, authorities created by the state or 1 or more these entities) shall have an actuarial experience study conducted by the plan actuary for each retirement system of the local unit of government and**
2. **At least every 8 years, the local unit of government shall do at least 1 of the following:**
  - a. **Have a peer actuarial audit conducted by an actuary that is not the plan actuary**
  - b. **Replace the plan actuary**

**Actuarial Experience Study** – A study was performed with the December 31, 2022 valuation.

### **Changes in Actuarial Assumptions, Plan Changes and Expected Actuarial Experience**

There was an actuarial loss (increase in liability) of \$111,477, due to changes in demographics other than expected. The combination of actuarial assumption changes, described in the "Assumptions and Methods for Calculation of Actuarially Determined Contribution" section of this report, generated a decrease in liability of \$12,584.

### **Peer Review and rotation of Certifying Actuary**

Current year Certifying Actuary: Leah A. Dudley, FCA, ASA, MAAA

Peer reviewed/change in Actuary: 12/31/2023



## PLAN DESCRIPTION

### Summary of Significant Accounting Policies

For purposes of measuring the net Other Post-Employment Benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expenses, information about the fiduciary net position of the Grand Traverse Pavilions Retiree Health Care Plan and additions to/deductions from the Employer's fiduciary net position have been determined on the same basis as they are reported by the Grand Traverse Pavilions. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### Plan Description

**Grand Traverse Pavilions Retiree Health Care Plan** is a single employer plan established and administered by **Grand Traverse Pavilions** and can be amended at its discretion.

### Benefits Provided

A summary of the benefits provided is available in the Plan Provisions section of the report.

### Summary of Plan Participants

As of December 31, 2024, Retirement Plan membership consisted of the following:

	2022	2024
Active members	87	66
Inactive members	0	0
Retirees and beneficiaries	30	36
Total members	117	102

### Contributions

The Grand Traverse Pavilions Retiree Health Care Plan was established and is being funded under the authority of the Employer and under agreements with unions representing various classes of employees. The plan's funding policy is that the employer will continue to pay benefits from general operating funds until the OPEB trust is sufficient to pay benefits. Currently, benefit payments are made from general operating funds. There are no long-term contracts for contributions to the plan.

## ASSUMPTIONS AND METHODS

The Grand Traverse Pavilions' OPEB liability was measured as of December 31, 2024.

### Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of December 31, 2024. The following actuarial assumptions were used in the measurement:

Inflation	2.5%
Salary increases	4.0% (for purpose of allocating liability)
Investment rate of return	6.93% (including inflation)
20-year Aa Municipal bond rate	4.28%
Mortality	Public General 2010 Employee and Healthy Retiree, Headcount weighted
Improvement Scale	IRS 2024 Adjusted Scale MP-2021

The long-term expected rate of return on retirement plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of retirement plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the retirement plan's target asset allocation are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	60.0%	4.50%
Global Fixed Income	20.0%	2.16%
Private Assets	20.0%	6.50%

The sum of each target allocation times its long-term expected real rate, plus inflation, is 6.93%.

### Discount Rate

The discount rate used to measure the total OPEB liability was **6.93%**. The projection of cash flows used to determine the discount rate assumed that benefit payments will continue to be paid from general operating funds until the OPEB trust is sufficient to pay benefits. Based on this assumption, the Plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current Plan participants. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the "depletion date", not applicable for this plan), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the Total OPEB Liability. As of December 31, 2023 the discount rate used to value OPEB liabilities was 7.00%.

## RECONCILIATION AND RECOGNITION OF NET OPEB LIABILITY

### Changes in the Net OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
<b>Balance at December 31, 2023</b>	\$1,382,296	\$1,381,599	\$697
<b>Changes during the Year</b>			
Service Cost	10,000		10,000
Interest	93,869		93,869
Experience (Gains)/Losses	111,477		111,477
Change in plan terms	0		0
Change in actuarial assumptions	(12,584)		(12,584)
Contributions to OPEB trust		0	0
Contributions/benefit from general operating funds		102,641	(102,641)
Employee Contributions		0	0
Net Investment Income		106,083	(106,083)
Benefit Payments; Including Refunds of Employee Contributions	(102,641)	(102,641)	0
Administrative Expenses		(3,056)	3,056
Other Changes		(6,300)	6,300
<b>Total Changes</b>	<b>100,121</b>	<b>96,727</b>	<b>3,394</b>
<b>Balance at December 31, 2024</b>	<b>\$1,482,417</b>	<b>\$1,478,326</b>	<b>\$4,091</b>

### Net OPEB Liability – Discount and Trend Rate Sensitivities

The following presents the net OPEB liability (NOL) of the Employer, calculated using trend and discount rates 1% higher and lower than base assumptions. Because the plan pays a fixed stipend, medical trend has no effect on the liability.

Discount	1% Decrease	Current Rate	1% Increase
Total OPEB Liability	\$1,630,419	\$1,482,417	\$1,355,933
Plan Fiduciary Net Position	1,478,326	1,478,326	1,478,326
Net OPEB Liability	\$152,093	\$4,091	\$(122,393)

## RECONCILIATION AND RECOGNITION OF NET OPEB LIABILITY

### OPEB Expense

Below are the components of the Total OPEB Expense:

	Fiscal Year Ending 12/31/2024
Service Cost	\$10,000
Interest on Total OPEB Liability	93,869
Experience (Gains)/Losses	(16,062)
Changes in Plan Terms	0
Changes in Assumptions	(108,353)
Employee Contributions	0
Projected Earnings on OPEB Plan Investments	(96,385)
Investment Earnings (Gains)/Losses	6,651
Administrative Expenses	3,056
Other Changes in Fiduciary Net Position	6,300
<b>Total OPEB Expense</b>	<b>\$(100,924)</b>

### OPEB Plan Fiduciary Net Position

The OPEB Plan Fiduciary Net Position as of December 31, 2024 is \$1,478,326.

### Deferred Inflows and Outflows of Resources Related to OPEB Plan

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Experience (Gains)/Losses	96,574	171,805
Changes of Assumptions	85,576	611,110
Investment Earnings (Gains)/Losses	39,849	0
<b>Total</b>	<b>\$221,999</b>	<b>\$782,915</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	Amount Recognized
2025	\$(105,003)
2026	(88,604)
2027	(137,851)
2028	(126,031)
2029	(98,014)
Thereafter	(5,413)

## RECONCILIATION AND RECOGNITION OF NET OPEB LIABILITY

### Reconciliation of Net OPEB Liability

	Net OPEB Liability
Net OPEB Liability December 31, 2023	\$697
Total OPEB expense	(100,924)
Contributions	(102,641)
Change in deferred outflows of resources	63,928
Change in deferred inflows of resources	143,031
<b>Net OPEB Liability December 31, 2024</b>	<b>\$4,091</b>

### Total OPEB Liability by Participant Status

	Total OPEB Liability
Active participants	\$558,974
Inactive participants	0
Retirees and beneficiaries	923,443
<b>Total OPEB Liability</b>	<b>\$1,482,417</b>

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### Description of Actuarially Determined Contributions

Although not required as part of GASB reporting, we have included an Actuarially Determined Contribution in order to provide information for funding. This recommended contribution is designed to eventually fund your plan enough that you can pay retiree benefits directly from the trust instead of general operating funds. The amortization period is based on average future working years for active employees.

Actuarially Determined Contribution (ADC) <sup>1</sup>	Fiscal Year Ending December 31,	
	2025	2024
Discount rate	6.93%	7.00%
Amortization period	14 years	11 years
Amortization method	Level \$	Level \$
Service cost	9,298	10,000
Amortization of Net OPEB Liability	436	87
Interest to end of year	674	706
Total ADC	\$10,408	\$10,793

PA 202 was issued by the State of Michigan and requires the calculation of other “contribution” amounts. These are

1. The Actuarially Determined Contribution (ADC) using Assumptions for financial reporting and
2. The minimum required amount to be deposited into an OPEB trust

The first of these contributions as shown above, \$10,793, is an amount required to be reported to the State of Michigan and may be used to determine whether a Corrective Action Plan (CAP) must be adopted if one hasn’t yet been implemented. *It is not a required contribution.*

The second of these numbers is the actual minimum amount the State of Michigan requires you to deposit into a trust and it is based on the normal cost (actuarially calculated) for those covered by your plan and hired after June 30, 2018. Because the plan is closed to new hires, this requirement is not applicable.

---

<sup>1</sup> ADC for 2024 and 2025 is based on actuarial assumptions consistent with reporting as of December 31, 2023 and December 31, 2024, respectively.

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### State of Michigan Public Acts 530 and 202 Information

Financial information	2024
Assets (Fiduciary net position)	1,478,326
Liabilities (Total OPEB Liability)	1,482,417
Funded ratio for the Plan Year	99.72%
Actuarially Determined Contribution	\$10,793
Is ADC calculated in compliance with No. Letter 2018-3?	Yes

Membership	2024
Number of active members	66
Number of inactive members	0
Number of retirees and beneficiaries	36
Premiums paid on behalf of the retirants	\$102,641

Investment Performance
This information is available from the Investment Manager

Actuarial Assumptions	2024
Actuarially assumed rate of investment return	6.93%
Discount rate	6.93%
Amortization method used for funding unfunded liability	Level \$
Amortization period used for funding unfunded liability	11 years
Is each division closed to new employees	Yes
Healthcare inflation assumption next year	Not applicable
Healthcare inflation assumption - long term	Not applicable

Uniform Assumptions	2024
Actuarial value of assets using uniform assumptions	1,478,326
Actuarial accrued liability using uniform assumptions	1,486,523
Funded ratio using uniform assumptions	99.45%
Actuarially Determined Contribution (ADC) using uniform assumptions	\$13,688

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### Changes in Net OPEB Liability and Related Ratios

Fiscal Year Ending	12/31/2024	12/31/2023	12/31/2022	12/31/2021	12/31/2020
<b>Total OPEB Liability</b>					
Service Cost	\$10,000	\$11,404	\$12,714	\$15,002	\$19,102
Interest	93,869	97,686	106,658	121,605	122,861
Changes of Benefit Terms	0	0	0	(231,933)	0
Difference between Expected and Actual Experience	111,477	(64,220)	(113,745)	(21,977)	(63,103)
Change of Assumptions	(12,584)	0	30,378	3,065	(8,070)
Benefit Payments (Including Refunds of Employee Contributions)	(102,641)	(93,377)	(87,245)	(86,413)	(81,156)
Net Change in Total OPEB Liability	100,121	(48,507)	(51,240)	(200,651)	(10,366)
Total OPEB Liability – Beginning	1,382,296	1,430,803	1,482,043	1,682,694	1,693,060
Total OPEB Liability – Ending (a)	\$1,482,417	\$1,382,296	\$1,430,803	\$1,482,043	\$1,682,694
<b>Plan Fiduciary Net Position</b>					
Contributions to OPEB trust	\$0	\$0	\$0	\$0	\$0
Contributions/benefit payments made from general operating funds	102,641	93,377	87,245	86,413	81,156
Net Investment Income	106,083	144,185	(144,401)	171,419	142,863
Benefit Payments (Including Refunds of Employee Contributions)	(102,641)	(93,377)	(87,245)	(86,413)	(81,156)
Administrative Expenses	(3,056)	(2,591)	(2,279)	(2,376)	(1,932)
Other	(6,300)	0	0	0	0
Net Change in Fiduciary Net Position	96,727	141,594	(146,680)	169,043	140,931
Plan Fiduciary Net Position – Beginning	1,381,599	1,240,005	1,386,685	1,217,642	1,076,711
Plan Fiduciary Net Position – Ending (b)	1,478,326	1,381,599	1,240,005	1,386,685	1,217,642
<b>Net OPEB Liability – Ending (a)-(b)</b>	<b>\$4,091</b>	<b>\$697</b>	<b>\$190,798</b>	<b>\$95,358</b>	<b>\$465,052</b>
<b>Plan Fiduciary Net Position as a Percentage of Total OPEB Liability</b>					
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	99.72%	99.95%	86.66%	93.57%	72.36%
Covered Employee Payroll	\$3,626,760	\$4,808,393	\$5,394,906	\$5,393,752	\$7,201,258
Net OPEB Liability as Percentage of Payroll	0.1%	0.0%	3.5%	1.8%	6.5%
<b>Actuarially Determined Contribution</b>					
Actuarially Determined Contribution	\$10,793	\$36,224	\$25,285	\$70,403	\$89,681
Employer Contribution/benefit payments	(102,641)	(93,377)	(87,245)	(86,413)	(81,156)
Contribution Deficiency/(Excess)	\$(91,848)	\$(57,153)	\$(61,960)	\$(16,010)	\$8,525
ADC as a Percentage of Covered Payroll	0.3%	0.8%	0.5%	1.3%	1.2%
Employer Contribution as a Percentage of Covered Payroll	2.8%	1.9%	1.6%	1.6%	1.1%



## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### Changes in Net OPEB Liability and Related Ratios

Fiscal Year Ending	12/31/2019	12/31/2018
<b>Total OPEB Liability</b>		
Service Cost	\$17,028	\$231,153
Interest	114,539	213,488
Changes of Benefit Terms	0	(4,383,381)
Difference between Expected and Actual Experience	(4,874)	0
Change of Assumptions	139,287	(1,451,552)
Benefit Payments (Including Refunds of Employee Contributions)	(67,804)	(82,575)
Net Change in Total OPEB Liability	198,176	(5,472,867)
Total OPEB Liability – Beginning	1,494,884	6,967,651
Total OPEB Liability – Ending (a)	\$1,693,060	\$1,494,784
<b>Plan Fiduciary Net Position</b>		
Contributions to OPEB trust	\$500,000	\$500,000
Contributions/benefit payments made from general operating funds	67,804	82,575
Net Investment Income	77,793	0
Benefit Payments (Including Refunds of Employee Contributions)	(67,804)	(82,575)
Administrative Expenses	(1,082)	0
Other	0	0
Net Change in Fiduciary Net Position	576,711	500,000
Plan Fiduciary Net Position – Beginning	500,000	0
Plan Fiduciary Net Position – Ending (b)	1,076,711	500,000
<b>Net OPEB Liability – Ending (a)-(b)</b>	<b>\$616,349</b>	<b>\$994,784</b>
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	63.6%	63.6%
Covered Employee Payroll	\$7,762,001	Not available
Net OPEB Liability as Percentage of Payroll	7.9%	Not available
<b>Actuarially Determined Contribution</b>	<b>\$128,945</b>	<b>\$693,994</b>
Employer Contribution/benefit payments	(567,804)	(582,575)
Contribution Deficiency/(Excess)	\$(438,859)	\$111,419
ADC as a Percentage of Covered Payroll	1.7%	Not available
Employer Contribution as a Percentage of Covered Payroll	7.3%	Not available

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### Assumptions and Methods for Calculation of Actuarially Determined Contribution

**Valuation date** December 31, 2024

**Measurement date** December 31, 2024

**Reporting date** December 31, 2024

#### Actuarial Methods

Cost method Entry Age Normal (level percentage of compensation)

Asset valuation method Market value

#### Actuarial Assumptions

**Discount Rate** – 7.00% for 2024 contribution; 6.93% for 2024 Liability and 2025 contribution

Rationale – Blended rate based on long term expected return and the 20-year Aa Municipal Bond rate

**20-year Aa Municipal Bond Rate** – 4.28%

Rationale – S&P Municipal Bond 20-Year High Grade Rate Index as of December 31, 2024

**Salary Scale** – 4.0% (for purpose of allocating liability)

Rationale – Per employer expectations

**Return on Plan Assets** – 6.93% (including inflation)

Rationale – Provided by investment manager

**Mortality Rates** – Public General 2010 Employee and Healthy Retiree, Headcount weighted, IRS 2024 Adjusted Scale MP-2021

Rationale – Most current mortality rates available for municipalities

**Utilization** – 100% of employees eligible for stipend will elect coverage at retirement; Actual coverage used for non-active

Rationale – Stipend towards coverage comes at no cost to retirees

**Marital Assumption** – Not applicable

Rationale – The plan provides no benefits for spouses

**Termination Rates** – See rates below:

Service	Rate	Service	Rate	Service	Rate
0	0.2200	12	0.0493	24	0.0304
1	0.1870	13	0.0464	25	0.0297
2	0.1540	14	0.0436	26	0.0295
3	0.1210	15	0.0407	27	0.0293
4	0.0990	16	0.0392	28	0.0290
5	0.0715	17	0.0376	29	0.0288
6	0.0682	18	0.0361	30	0.0286
7	0.0649	19	0.0345	31	0.0281
8	0.0616	20	0.0330	32	0.0275
9	0.0583	21	0.0323	33	0.0270
10	0.0550	22	0.0317	34+	0.0264
11	0.0521	23	0.0310		

Rationale – Consistent with experience

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

**Disability Rates** – See rates below:

Age	Rate	Age	Rate
30	0.0002	46	0.0014
31	0.0003	47	0.0016
32-33	0.0004	48	0.0019
34	0.0005	49	0.0021
35-40	0.0006	50	0.0024
41	0.0007	51	0.0027
42	0.0008	52	0.0031
43	0.0009	53	0.0034
44	0.0010	54	0.0038
45	0.0011	55	0.0041

Rationale – Experience based

**Retirement Rates** – See rates below:

Age	Rate	Age	Rate
50-55	0.0100	65-66	0.1500
56-61	0.0200	67-68	0.2000
62	0.3000	69	0.7500
63	0.2000	70	1.0000
64	0.1000		

Rationale – These rates were chosen based on this plan's historical experience

### **Stipend**

Pre-65 – \$500 per retiree per month

Medicare eligible – \$210 per retiree per month

Rationale – Per plan provisions

**Implicit Subsidy** – Not applicable; benefit is a fixed stipend

**Medical Trend** – Not applicable

Rationale – Benefit is a fixed stipend

### **Data Collection**

Date and form of data - All personnel and asset data were prepared by the plan sponsor or a representative and was generally relied upon as being correct and complete without audit by Watkins Ross

### **Assumption changes since prior valuation**

- Mortality improvement scale updated from MP-2021
- Salary scale updated from 3.0% to 4.0%
- Discount rate updated from 7.0% to 6.93%

## Assumptions used for PA 202 Reporting

**Discount rate** – 6.90%

All other assumptions are the same as used for GASB

## SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

### Schedule of Difference between Actual and Expected Experience

Year	Difference between expected and actual Experience	Recognition period (years)	Amount Recognized in Year Ended December 31,							Deferred Outflow of Resources	Deferred Inflow of Resources
			2024	2025	2026	2027	2028	2029	2030+		
2018	-	11.87	-	-	-	-	-	-	-	-	-
2019	(4,874)	10.98	(444)	(444)	(444)	(444)	(444)	(434)	-	-	(2,210)
2020	(63,103)	11.85	(5,325)	(5,325)	(5,325)	(5,325)	(5,325)	(5,325)	(9,853)	-	(36,478)
2021	(21,977)	11.02	(1,994)	(1,994)	(1,994)	(1,994)	(1,994)	(1,994)	(4,031)	-	(14,001)
2022	(113,745)	9.14	(12,445)	(12,445)	(12,445)	(12,445)	(12,445)	(12,445)	(14,185)	-	(76,410)
2023	(64,220)	5.97	(10,757)	(10,757)	(10,757)	(10,757)	(10,435)	-	-	-	(42,706)
2024	111,477	7.48	14,903	14,903	14,903	14,903	14,903	14,903	22,059	96,574	-
Net recognized in OPEB expense			\$ (16,062)	\$ (16,062)	\$ (16,062)	\$ (16,062)	\$ (15,740)	\$ (5,295)	\$ (6,010)	\$ 96,574	\$ (171,805)

### Schedule of Changes in Assumptions

Year	Changes in Assumptions	Recognition period (years)	Amount Recognized in Year Ended December 31,							Deferred Outflow of Resources	Deferred Inflow of Resources
			2024	2025	2026	2027	2028	2029	2030+		
2018	(1,451,552)	11.87	(122,287)	(122,287)	(122,287)	(122,287)	(122,287)	(106,395)	-	-	(595,543)
2019	139,387	10.98	12,695	12,695	12,695	12,695	12,695	12,437	-	63,217	-
2020	(8,070)	11.85	(681)	(681)	(681)	(681)	(681)	(681)	(1,260)	-	(4,665)
2021	3,065	11.02	278	278	278	278	278	278	563	1,953	-
2022	30,378	9.14	3,324	3,324	3,324	3,324	3,324	3,324	3,786	20,406	-
2023	-	5.97	-	-	-	-	-	-	-	-	-
2024	(12,584)	7.48	(1,682)	(1,682)	(1,682)	(1,682)	(1,682)	(1,682)	(2,492)	-	(10,902)
Net recognized in OPEB expense			\$ (108,353)	\$ (108,353)	\$ (108,353)	\$ (108,353)	\$ (108,353)	\$ (92,719)	\$ 597	\$ 85,576	\$ (611,110)

### Schedule of Differences between Projected and Actual Earnings on OPEB Plan Investments

Year	Difference between expected and actual earnings on OPEB assets	Recognition period (years)	Amount Recognized in Year Ended December 31,							Deferred Outflow of Resources	Deferred Inflow of Resources
			2024	2025	2026	2027	2028	2029	2030+		
2020	(63,796)	5.00	(12,760)	-	-	-	-	-	-	-	-
2021	(82,009)	5.00	(16,402)	(16,401)	-	-	-	-	-	-	(16,401)
2022	246,238	5.00	49,248	49,248	49,246	-	-	-	-	98,494	-
2023	(57,476)	5.00	(11,495)	(11,495)	(11,495)	(11,496)	-	-	-	-	(34,486)
2024	(9,698)	5.00	(1,940)	(1,940)	(1,940)	(1,940)	(1,938)	-	-	-	(7,758)
Net recognized in OPEB expense			\$ 6,651	\$ 19,412	\$ 35,811	\$ (13,436)	\$ (1,938)	-	-	\$ 98,494	\$ (58,645)

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

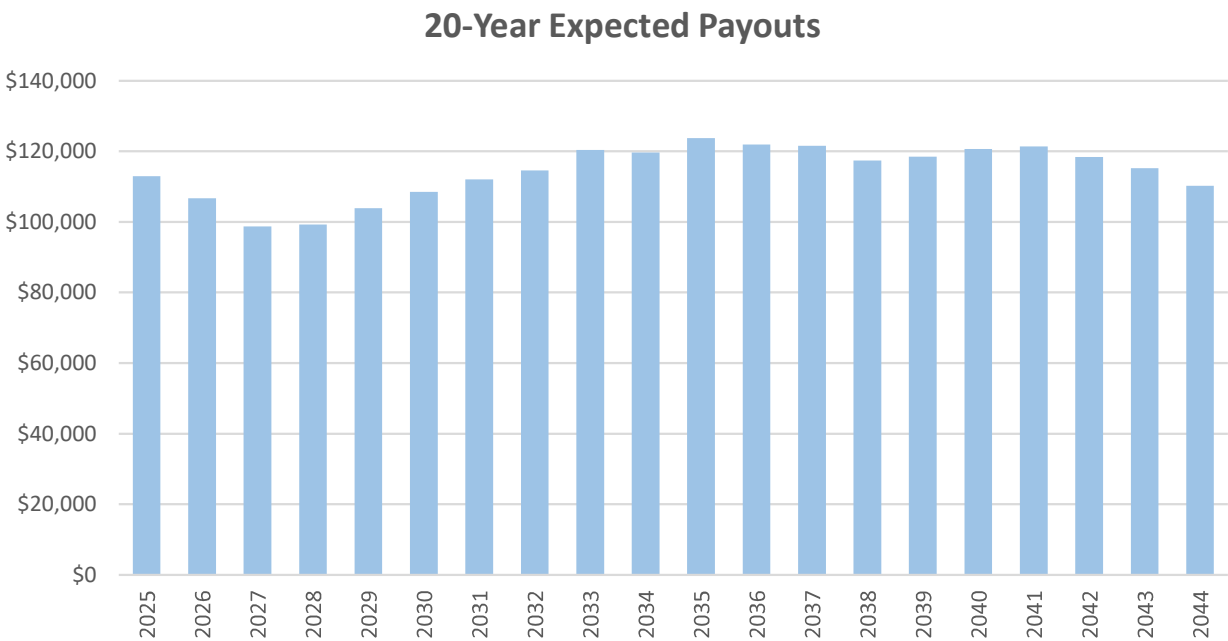
Total Deferred Outflow/(Inflow) of Resources

	Amount Recognized in Year Ended December 31,					
	2025	2026	2027	2028	2029	2030+
Total Deferred Outflow/(Inflow) of Resources	(105,003)	(88,604)	(137,851)	(126,031)	(98,014)	(5,413)

TRUSTEE INFORMATION

Projected benefit payments

The chart below reflects expected cash flows to pay benefits for current plan participants.



## SUMMARY OF PLAN PROVISIONS

<b>Plan name</b>	Grand Traverse Pavilions Retiree Health Care Plan
<b>Benefit eligibility</b>	Non-Union and RN Bargaining Unit employees hired prior to January 1, 2011 and LPN and General Bargaining Units hired prior to January 1, 2016 who have worked at least twenty (20) continuous years for the Organization and who have reached at least age sixty-two (62) at the time of retirement
<b>Benefit</b>	The Organization will provide a payment of up to \$500 per month (or the single subscriber premium cost to the Organization, whichever is lower) up to age 65 to be used for the purchase of health insurance benefits; After reaching age 65 the retiree will be provided a payment of up to \$210 per month to be used for the purchased of Medicare supplemental coverage; This payment shall cease upon the retiree's death
<b>Retiree contribution</b>	None
<b>Changes since prior valuation</b>	None

## GLOSSARY

A number of special terms and concepts are used in connection with OPEB plans and the OPEB accounting report. The following list reviews a number of these terms and provides a brief discussion of their meaning.

**Actuarially Determined Contribution (ADC)** – A target or recommended contribution for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

**Actuarial Cost Method** – This is a mathematical formula which is used to allocate the present value of projected benefits to past and future plan years.

**Amortization** – The difference between actual and expected investment returns, the difference between actual and expected experience, and the impact of any plan or assumption changes will be amortized and paid over future years.

**Depletion Date (Cross-over Point)** – The projected date (if any) where plan assets, including future contributions, are no longer sufficient to pay Projected Benefit Payments to current members.

**Long-term expected rate of return** – The rate of return based on the nature and mix of current and expected plan investments and over the time period from when an employee is hired to when all benefits to the employee have been paid.

**Market Value of Assets** – The market value of all assets in the fund including any accrued contribution for the previous plan year, which was not paid by the end of the year.

**Measurement Date** – The date the Total OPEB Liability, Fiduciary Net Position, and Net OPEB Liability are determined.

**Net OPEB Liability (NOL)** – The Total OPEB Liability less the Plan Fiduciary Net Position.

**Normal Cost** – For GASB 74/75 purposes, normal cost is the equivalent of service cost (see definition of service cost).

**Other Post-Employment Benefits (OPEB)** – Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

**OPEB Expense (OE)** – The change in the Net OPEB Liability (NOL) recognized in the current measurement period. Changes to the NOL not fully recognized in a given year's OPEB expense will be maintained as deferred inflows and deferred outflows. These will be recognized incrementally in the OPEB expense over time.



## GLOSSARY

**Plan assets** – Stocks, bonds and other investments that have been segregated and restricted (usually in a trust) to provide for post-retirement benefits. Assets not segregated in a trust, or otherwise effectively restricted so that they cannot be used by the employer for other purposes, are not plan assets, even though it may be intended that those assets be used to provide post-retirement benefits.

**Plan Fiduciary Net Position** – The market value of plan assets as of the measurement date.

**Present Value** – The present value of a future payment or a series of payments is the amount of each payment, discounted to recognize the time value of money, and further reduced for the probability that the payment might not be made because of death, disability or termination of employment.

**Projected Benefit Payments** – All benefits projected to be payable to current active and inactive participants as a result of their past service and their expected future service.

**Real Rate of Return** – The rate of return on an investment after the adjustment to eliminate inflation.

**Reporting Date** – The date that represents the fiscal year end for the plan or employer.

**Service Cost** – The value of portion of Total OPEB Liability earned during the current year computed in accordance with GAAP accounting rules.

**Single Equivalent Discount Rate** – The single rate that gives the same total present value as discounting the Projected Benefit Payments with the long-term expected rate of return until the Depletion Date and discounting any remaining Projected Benefit Payments with the yield on a 20-year AA/Aa tax-exempt municipal bond index.

**Total OPEB Liability (TOL)** – The actuarial present value of the accrued benefit determined under the Entry Age actuarial cost method calculated using the blended Single Equivalent Discount Rate.

**Valuation Date** – The date as of which an actuarial valuation is performed.



## Grand Traverse Pavilions

A COMMUNITY CARING FOR GENERATIONS

**TO:** Grand Traverse County Department of Health and Human Services Board  
**FROM:** Dave Hautamaki, Interim Administrator/CEO  
**RE:** May Report

### **Census** (Average Daily Census)

	Jun-MTD	May-25	Apr-25	Mar-25	Feb-25	Jan-25	Dec-24
Medical Care Facility (MCF)	178	180	176	178	180	178	178
Cottages	56	56	54	55	56	58	58

<b>Occupancy</b>	May-25	Apr-25	Mar-25	Feb-25	Jan-25	Dec-24
MTD Goal 85% <i>Available beds</i>	90%	88%	89%	90%	89%	85%
YTD Goal 85% <i>Licensed beds</i>	74%	73%	74%	74%	74%	

<b>MCF</b>	May-25	Apr-25	Mar-25	Feb-25	Jan-25	Dec-24
Admissions & Re-admits	61	62	75	59	55	64
Discharges	59	61	72	57	55	52
MMC Referrals	207	200	227	231	239	221
MMC Denied	28	36	34	33	41	48
Transfers to LTC	5	3	0	10	2	2

<b>Cottages</b>	May-25	Apr-25	Mar-25	Feb-25	Jan-25	Dec-24
Admissions	1	2	2	1	3	2
Respite	9	7	7	10	6	4
Discharges	0	1	2	2	1	2

### **Finance**

	May-25	Apr-25	Mar-25	Feb-25	Jan-25	Dec-24
Combined Net Income	\$(133,832)	\$(95,019)	\$(63,773)	\$(451)	\$51,676	\$(778,017)
MCF Net Income	\$(22,548)	\$(19,617)	\$6,197	\$54,187	\$117,568	\$(721,830)
Cottage Net Income	\$(111,284)	\$(75,402)	\$(69,971)	\$(54,637)	\$(65,892)	\$(56,187)
Cash Balance	\$5,998,786	\$5,949,413	\$6,946,116	\$7,295,419	\$6,873,874	\$7,860,837
A/R Days Sales Outstanding	61	56	53	60	60	57

### **MCF Operating Expenses PPD History**

	May-25	Apr-25	Mar-25	Feb-25	Jan-25	Dec-24
MCF Operating Expenses Actual PPD	\$501	\$504	\$495	\$493	\$471	\$507
MCF Operating Expenses Budgeted PPD	\$485	\$487	\$486	\$492	\$501	\$453
Variance (unfavorable)/favorable	\$(16)	\$(17)	\$(9)	\$(1)	\$30	\$(54)

## Facility Reported Incidents

	May-25	Apr-25	Mar-25	Feb-25	Jan-25	Dec-24
Medical Care Facility	5	9	11	4	12	7

## Wellness Center

	May-25	Apr-25	Mar-25	Feb-25	Jan-25	Dec-24
Inpatient Rehab						
Medicare A	28	27	31	38	32	32
Medicare Advantage Skilled	50	42	43	39	42	40
Private Insurance: Inpatient	9	10	9	4	4	4
Private Pay: Inpatient	0	0	1	0	0	0
Auto: Inpatient	0	0	0	0	0	0
Med A/Rehab Inpatient Totals	87	79	84	77	74	76
Medicaid	3	2	3	3	2	3
Medicare B: Inpatient	22	21	22	35	30	34
Medicare B Advantage: Inpatient	21	29	29	19	19	16
Med B Inpatient Totals	46	52	54	54	51	53
Medicare B: Outpatient	32	23	34	21	30	22
Medicare B Advantage: Outpatient	44	42	39	35	39	42
Private Insurance: Outpatient	19	21	20	18	17	16
Work Compensation: Outpatient	0	0	0	0	0	0
Outpatient Totals	95	86	93	74	86	80
Outpatient/Aquatic Center						
Aquatic inpatients therapy visits	16	10	16	21	11	14
Aquatic aftercare visits per month	329	363	335	284	294	200
Aquatic outpatient PT visits	141	153	144	141	146	82
Aquatic group class participants	136	131	95	107	88	52
Land therapy visits (PT, OT, SLP)	280	254	199	200	261	212
Total Outpatient therapy visit	421	407	343	341	388	315
Outpatient aquatic therapy revenue	43,724.84	45,223.10	36,916.97	36,150.26	42,946.16	34,317.98
Aftercare monthly revenue	3,290	3,630	3,350	2,840	2,940	2,000
Aquatic group class revenue	2,720	2620	1,900	2,140	1,760	1,040
Cottages visits	69	55	35	42	95	91
Total Wellness center revenue	49,734.84	51,473.10	42,166.97	41,130.26	47,646.16	37,357.98

## Staffing

	May-25	Apr-25	Mar-25	Feb-25	Jan-25	Dec-24
Hires	13	8	12	18	18	8
Resignations	3	4	6	5	6	6
Referrals	8	13	11	5	6	9
Total # Employees	341	348	339	337	330	334

May 2025 MDT # 348 employees

Talent Sourcing and Recruiting is underway for census to grow to 185 (CNAs, UWs, RNs, Social Worker)

## **Environmental Services**

Aspen remodel ongoing. Nurses Station, Pantry, Sunroom and Conf room are done with flooring and paint. Furniture installations start soon. Resident room bathroom flooring going in.

Birch and Aspen Roof replacements completed.

New Dryer for Laundry scheduled for installation around first week of July.

Willow front porch concrete complete.

Asphalt repairs/stripping should be completed in mid-July.

Front circle fountain repairs complete and fountain is turned on for the season.

# GRAND TRAVERSE PAVILIONS MEMORANDUM

Financial Operations Report  
May 2025

## Grand Traverse Pavilions Combined

### REVENUE:

The overall revenue for the Pavilions in May was \$3,063,543 resulting in an unfavorable budget variance of \$72,155.

### EXPENSES:

The total overall operating expenses for the Pavilions in May were \$3,197,375 resulting in an unfavorable variance to budget of \$106,863.

### NET INCOME/LOSS:

There was a net loss of \$133,832 from the combined programs of the Pavilions in May resulting in an unfavorable budget variance of \$179,019.

### OPERATING CASH:

Total cash at month-end was \$5,998,786. There was a net increase in overall cash of \$49,372 for the month.

The increase was primarily due paying the May health and dental insurance in the previous month of April. Additionally, there was considerably less items on the irregular payments schedule in May.

The Pavilions has not cashed the March - May payments of \$103,713.37 monthly owed under the Sublease Deferral Agreement. Management, based on legal counsel recommendation to not accept as a condition for payment and continuing to pursue remedies under the defaulted sublease agreement.

### VOUCHERS:

Purchase orders, invoices, checks written, and supporting documentation were reviewed for voucher numbers 5648-5655 for the month of May and were in order without exception.

## Grand Traverse Medical Care

### REVENUE:

Total Revenue was \$2,831,693 which was above budget by \$13,295 for a positive variance. The census for May averaged 180 residents which was equal



to the budgeted census and four above the prior month. Private pay census was seven above budget, Medicare was two below budget, Medicaid was ten below budget and Hospice was five above the budgeted census. The occupancy for May was 74.9% of licensed beds and 90.3% of available beds. Year to date occupancy is 74.2% of licensed bed days and 89.5% of available bed days. The last day for flexibility in managing census to 85% (to avoid a significant reduction in future Medicaid payments) is September 30, 2025. Efforts to increase the census to 204 (85% of our 240 licensed beds) are underway. Success in that regard is very important for the long-term value of the Pavilions nursing home beds to the community.

Resident Revenue was \$2,645,015 which was over budget for a positive variance of \$6,681. This was primarily due to reaching budgeted census for the month with a more favorable payor mix of higher private pay census and lower Medicaid census to budget.

Other revenue was \$186,678 resulting in a positive budget variance of \$6,614 primarily due to higher Direct Care Worker reimbursement over budget and higher accrued interest income offsetting lower than budgeted QAS income.

PlanteMoran was completed the 2024 Medicare and Medicaid cost reports and both were filed with CMS and the State respectively. The Medicaid cost report was initially not accepted and changes were completed and refiled and are awaiting formal acceptance. This could delay Medicaid reimbursement until it is accepted. When complete, Plante Moran will use the filed Medicaid cost report to estimate the per day payment GTP will receive from Medicaid and hospice providers from October 1, 2025 through September 30, 2026.

As a reminder, because occupancy rose between 2023 and 2024, relatively fixed costs (like the pension plan contributions) per resident day declined and will contribute to a lower reimbursement beginning this fall. Also contributing to lower costs per day is the end of the 3-year amortization of the 2021 pension plan contributions from the bond proceeds. Offsetting those items are retention pay and the first year of amortization of the December 2024 pension plan contribution.

Following through on the Plante Moran strategic planning recommendation to reorganize the cottage operations into a separate legal entity is still a \$50,000 per month benefit to future nursing home Medicaid reimbursements.

#### EXPENSES:

Operating Expenses totaled \$2,793,728 resulting in an unfavorable budget variance of \$89,589. The negative variance is primarily due to the following factors: Maintenance expenses, including wages, are higher in large part due to the ongoing work in preparing Aspen for reopening. Over \$70,000 was spent for

beds, flooring and cabinets/counter tops, sink faucets, showerheads, toilets and dressers in the month.

#### NET INCOME/LOSS:

Grand Traverse Medical Care produced a net loss of \$22,548 for the month, which was \$76,294 more than budgeted.

#### RECEIVABLES:

Days Revenue Outstanding ("DRO") is 61 days as of 5/31/2025. This is four more than as of 4/30/2025. Our goal is to reduce that number to 45 days.

At the beginning of May there were two residents who had filed a Medicaid application and were awaiting determination. We had four additional residents file a Medicaid application during the month of May. Five of the six applicants had been approved and billed during the month of May. The sixth applicant was denied but paid their May balance in full.

We currently have three private pay residents who have not paid their current bill that they are in the process of filing a Medicaid application with an Elder Law Attorney.

Regarding the audit of the 2022 cost report, Plante Moran prepared and filed a request for an Internal Conference to continue to dispute those material proposed adjustments with which we disagree. The internal conference with the State scheduled for June 2 was cancelled and we are waiting for a rescheduled date. Audit adjustments result in payment reconciliations in the future.

### The Cottages

#### REVENUE:

Total revenue of \$253,251 resulted in unfavorable variance of \$85,450 to the budget.

The average leased occupancy for the Cottages-Assisted Living was 52 apartments during the month (9 below budget, the same as the prior month), representing 66.7% occupancy. In addition, there were 100 days (average of 3.2 per night) of overnight respite provided during the month (2.0 more than the prior month and 70 days above budget). Hawthorn Lofts-Independent Living average census was 1 resident per day for 33% occupancy which was the same as the prior month and one below budget. Total average census of 56 residents (two more than the prior month).



Occupancy above included an average of 13 Pace North residents in the Cottages, (one more than the prior month) and 22 days of Respite Care were provided for a Pace North participant (18 more than the prior month).

There was a retroactive adjustment for two residents in May. One was for a resident approved for scholarship to reduce the private pay portion of the rental rate that was retroactive to April 1. This resulted in an adjustment in May reflecting the reduction in revenue for May and the prior month. The second resident was a result of a long-term care insurance policy that was just resolved and resulted in an adjustment to her rental rate going back to September, 2023.

#### EXPENSES:

Expenses for May (before depreciation) were \$341,213 which was above the budgeted amount by \$17,274 for an unfavorable variance.

The negative variances for expenses included costs related to constructing a new front porch for Willow Cottage, repair of an air handling unit and health insurance becoming effective for new staff.

#### NET INCOME/LOSS:

The program had a net loss for the month of \$111,284 resulting in an unfavorable variance of \$102,725.

#### **Unassigned Fund Balance**

Approved 2025 Operating Budget	\$ 36.5M
Unassigned Fund Balance Target Percentage	20%
Unassigned Fund Balance Target Amount	\$7.3M
Current Unassigned Fund Balance*	\$6.0M
Current Fund Balance as a percentage of Operating Budget	6.3%
Amount Available Above/ (Below) Target	(\$1.3M)

\*Fund balance is different from a cash balance as it includes other assets and is net of current liabilities. Those items do not generally change significantly so we are reporting here on the cash balance amount.



Date: Jun 19, 2025

Time: 11:12:01 EDT

User: Kory R. Hansen

**Grand Traverse Pavilions - SNF**  
**Combined Income Statement**  
**5/1/2025 to 5/31/2025**

Facility #

Page # 1

Include Adjustment Periods: NO      Include Closing Periods: NO

	CURRENT PERIOD			PRIOR PERIOD			YEAR TO DATE		
	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$
Service Revenue	2,910,264	2,982,712	(72,448)	2,800,111	2,886,313	(86,202)	14,201,146	14,527,960	(326,814)
Other Revenue	153,280	152,987	293	146,590	144,147	2,443	760,425	729,576	30,849
Total Revenue	3,063,543	3,135,699	(72,155)	2,946,701	3,030,460	(83,759)	14,961,571	15,257,536	(295,965)
Salaries & Wages	1,827,280	1,808,456	(18,824)	1,718,288	1,750,120	31,832	8,662,833	8,807,917	145,084
Benefits	454,831	455,276	445	456,214	444,682	(11,533)	2,268,257	2,233,980	(34,277)
Other Operating Expenses	791,916	703,972	(87,944)	743,870	691,876	(51,994)	3,655,136	3,477,440	(177,696)
Interest Expense	27,408	26,867	541	27,408	26,867	541	137,041	134,323	2,718
Depreciation	95,941	95,941	0	95,941	95,941	0	479,703	479,699	(4)
Total Operating Expenses	3,197,375	3,090,512	(106,863)	3,041,720	3,009,486	(32,235)	15,202,970	15,133,359	(69,611)
Net Operating Income	(133,832)	45,187	(179,019)	(95,019)	20,974	(115,994)	(241,399)	124,177	(365,575)

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Grand Traverse Pavilions - SNF  
SNF Income Statement  
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Facility #

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Include Adjustment Periods: NO Include Closing Periods: NO

	CURRENT PERIOD						PRIOR PERIOD						YEAR TO DATE					
	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day
SNF Resident Revenue																		
Inpatient Revenue																		
Medicare Part A	220,556	338,675	(118,119)	511.73	575.00	(63.27)	180,420	327,750	(147,330)	498.40	575.00	(76.60)	1,211,325	1,649,675	(438,350)	534.57	575.00	(40.43)
Medicare Advantage	389,240	338,675	50,565	1,575.87	575.00	1,000.87	333,915	327,750	6,165	528.35	575.00	(46.65)	1,674,774	1,649,675	25,099	668.84	575.00	93.84
Medicaid	1,513,447	1,585,145	(71,698)	433.40	419.13	14.28	1,490,283	1,534,011	(43,728)	430.47	419.13	11.34	7,599,108	7,721,192	(122,084)	432.95	419.13	13.82
Hospice	190,557	106,026	84,531	502.79	488.60	14.19	197,596	102,605	94,991	502.79	488.60	14.19	802,956	516,446	286,510	502.79	488.60	14.19
Private Pay	272,277	181,858	90,419	266.42	451.26	(184.84)	220,754	175,992	44,762	518.20	451.26	66.94	1,166,436	885,822	280,614	392.74	451.26	(58.52)
Medicare Part B	9,289	13,453	(4,164)	1.67	2.41	(0.74)	11,295	13,019	(1,724)	2.14	2.41	(0.27)	58,114	65,531	(7,417)	2.16	2.41	(0.25)
TOTAL Inpatient Revenue	2,595,366	2,563,832	31,534	465.87	459.47	6.40	2,434,263	2,481,127	(46,864)	461.47	459.47	2.00	12,512,713	12,488,341	24,372	465.35	459.47	5.88
Outpatient																		
Physical Therapy	62,395	99,064	(36,669)	11.20	17.75	(6.55)	77,341	95,868	(18,527)	14.66	17.75	(3.09)	306,728	482,540	(175,812)	11.41	17.75	(6.35)
Occupational Therapy	4,375	5,096	(721)	0.79	0.91	(0.13)	12,902	4,932	7,970	2.45	0.91	1.53	30,744	24,820	5,924	1.14	0.91	0.23
Speech Therapy	5,645	4,077	1,568	1.01	0.73	0.28	16,346	3,945	12,401	3.10	0.73	2.37	29,911	19,857	10,054	1.11	0.73	0.38
Wellness	5,090	3,975	1,115	0.91	0.71	0.20	4,930	3,847	1,083	0.93	0.71	0.22	24,525	19,359	5,166	0.91	0.71	0.20
Cont Allow Outpatient	(27,857)	(37,710)	9,853	(5.00)	(6.76)	1.76	(25,685)	(36,493)	10,808	(4.87)	(6.76)	1.89	(139,403)	(183,681)	44,278	(5.18)	(6.76)	1.57
TOTAL Outpatient	49,648	74,502	(24,854)	8.91	13.35	(4.44)	85,835	72,099	13,736	16.27	13.35	2.92	252,506	362,895	(110,389)	9.39	13.35	(3.96)
TOTAL SNF Resident Revenue	2,645,015	2,638,334	6,681	474.78	472.82	1.96	2,520,097	2,553,226	(33,129)	477.74	472.82	4.92	12,765,219	12,851,236	(86,017)	474.74	472.82	1.92
SNF Other Revenue																		
Revenue - Child Day Care	11,296	10,180	1,116	2.03	1.82	0.20	11,363	9,852	1,511	2.15	1.82	0.33	55,342	49,589	5,753	2.06	1.82	0.23
Childcare Lunches	1,300	768	532	0.23	0.14	0.10	1,242	743	499	0.24	0.14	0.10	6,049	3,742	2,307	0.22	0.14	0.09
Vending Machine Sales	593	323	270	0.11	0.06	0.05	521	312	209	0.10	0.06	0.04	3,119	1,572	1,547	0.12	0.06	0.06
Rental Income	32	212	(180)	0.01	0.04	(0.03)	435	205	230	0.08	0.04	0.04	1,061	1,037	24	0.04	0.04	0.00
Interest Income	10,039	1,000	9,039	1.80	0.18	1.62	10,032	1,000	9,032	1.90	0.19	1.72	50,142	5,000	45,142	1.86	0.18	1.68
DCW Wage Reimbursement	88,908	71,898	17,010	15.96	12.88	3.07	85,344	69,578	15,766	16.18	12.88	3.29	426,263	350,211	76,052	15.85	12.88	2.97
Copy Revenue	72	0	72	0.01	0.00	0.01	0	0	0	0.00	0.00	0.00	72	0	72	0.00	0.00	0.00
Garnishment Fees	35	0	35	0.01	0.00	0.01	70	0	70	0.01	0.00	0.01	140	0	140	0.01	0.00	0.01
Insurance Proceeds and Refunds	312	0	312	0.06	0.00	0.06	1,000	0	1,000	0.19	0.00	0.19	1,470	0	1,470	0.05	0.00	0.05
Misc Income	0	0	0	0.00	0.00	0.00	20	0	20	0.00	0.00	0.00	36	0	36	0.00	0.00	0.00
Recruitment Grant Income	0	0	0	0.00	0.00	0.00	2,900	0	2,900	0.55	0.00	0.55	2,900	0	2,900	0.11	0.00	0.11
QAS Income	202,202	222,005	(19,803)	36.30	39.79	(3.49)	195,777	214,844	(19,067)	37.11	39.79	(2.67)	1,021,110	1,081,379	(60,269)	37.98	39.79	(1.81)
QMI Income	24,010	26,500	(2,490)	4.31	4.75	(0.44)	24,010	26,500	(2,490)	4.55	4.91	(0.36)	120,048	132,500	(12,452)	4.46	4.87	(0.41)
Inter-Company Charges	21,400	21,400	0	3.84	3.84	0.01	21,400	21,400	0	4.06	3.96	0.09	107,000	107,000	0	3.98	3.94	0.04
Bad Debt Expenses	(25,000)	(25,703)	703	(4.49)	(4.61)	0.12	(25,000)	(24,874)	(126)	(4.74)	(4.61)	(0.13)	(125,000)	(125,203)	203	(4.65)	(4.61)	(0.04)
Provider Tax Expense-QAA	(134,110)	(134,110)	0	(24.07)	(24.03)	(0.04)	(134,110)	(134,110)	0	(25.42)	(24.84)	(0.59)	(670,552)	(670,554)	2	(24.94)	(24.67)	(0.27)
Provider Tax Expense-QMIA	(14,409)	(14,409)	0	(2.59)	(2.58)	0.00	(14,409)	(14,409)	0	(2.73)	(2.67)	(0.06)	(72,043)	(72,040)	(3)	(2.68)	(2.65)	(0.03)
TOTAL SNF Other Revenue	186,678	180,064	6,614	33.51	32.27	1.24	180,595	171,041	9,554	34.24	31.67	2.56	927,156	864,233	62,923	34.48	31.80	2.68
Total Revenue	2,831,693	2,818,398	13,295	508.29	505.09	3.20	2,700,692	2,724,267	(23,575)	511.98	504.49	(4.37)	13,692,375	13,715,469	(23,094)	509.22	504.62	(4.60)
SNF Operating Expenses																		
Nursing																		
Nursing																		
Salary & Wages - RN	293,890	303,717	9,827	52.75	54.43	1.68	275,585	293,920	18,335	52.24	54.43	2.19	1,392,918	1,479,394	86,476	51.80	54.43	2.63
Salary & Wages - LPN	91,733	126,704	34,971	16.47	22.71	6.24	89,033	122,617	33,584	16.88	22.71	5.83	450,756	617,171	166,415	16.76	22.71	5.94
Salary & Wages - CNA	539,430	530,760	(8,670)	96.83	95.12	(1.71)	512,547	513,639	1,092	97.17	95.12	(2.05)	2,564,447	2,585,318	20,871	95.37	95.12	(0.25)
Salary & Wages - UW SNF	4,837	14,112	9,275	0.87	2.53	1.66	2,792	13,657	10,865	0.53	2.53	2.00	26,387	68,742	42,355	0.98	2.53	1.55
Longevity - RN	4,777	739	(4,038)	0.86	0.13	(0.73)	4,777	715	(4,062)	0.91	0.13	(0.77)	23,885	3,599	(20,286)	0.89	0.13	(0.76)



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	CURRENT PERIOD						PRIOR PERIOD						YEAR TO DATE					
	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day
Nursing (con't)																		
Longevity - LPN	2,422	459	(1,963)	0.43	0.08	(0.35)	2,422	444	(1,978)	0.46	0.08	(0.38)	12,110	2,232	(9,878)	0.45	0.08	(0.37)
Longevity - CNA	12,607	1,656	(10,951)	2.26	0.30	(1.97)	12,607	1,603	(11,004)	2.39	0.30	(2.09)	63,035	8,067	(54,968)	2.34	0.30	(2.05)
FICA - Nursing	67,074	74,828	7,754	12.04	13.41	1.37	65,912	72,414	6,502	12.50	13.41	0.91	324,005	364,489	40,484	12.05	13.41	1.36
Workers Comp - Nursing	9,677	8,270	(1,407)	1.74	1.48	(0.25)	6,947	8,003	1,056	1.32	1.48	0.17	45,049	40,281	(4,768)	1.68	1.48	(0.19)
MERS DB - Nursing	38,126	38,127	1	6.84	6.83	(0.01)	38,164	38,127	(37)	7.23	7.06	(0.17)	190,670	190,629	(41)	7.09	7.01	(0.08)
MERS DC:Nursing	18,118	16,352	(1,766)	3.25	2.93	(0.32)	7,567	15,825	8,258	1.43	2.93	1.50	77,431	79,650	2,219	2.88	2.93	0.05
Health Ins - Nursing	75,444	81,168	5,724	13.54	14.55	1.00	99,472	78,550	(20,922)	18.86	14.55	(4.31)	414,991	395,369	(19,622)	15.43	14.55	(0.89)
Health Ins - Retirees Nursing	2,000	8,105	6,105	0.36	1.45	1.09	2,000	7,843	5,843	0.38	1.45	1.07	20,693	39,475	18,782	0.77	1.45	0.68
Dental Ins - Nursing	4,828	5,787	959	0.87	1.04	0.17	4,868	5,601	733	0.92	1.04	0.11	31,993	28,190	(3,803)	1.19	1.04	(0.15)
Uniforms - Nursing	0	248	248	0.00	0.04	0.04	0	240	240	0.00	0.04	0.04	1,772	1,212	(560)	0.07	0.04	(0.02)
Small Equipment	36,621	5,971	(30,650)	6.57	1.07	(5.50)	14,702	5,778	(8,924)	2.79	1.07	(1.72)	95,464	29,081	(66,383)	3.55	1.07	(2.48)
Nursing Supplies	21,142	22,341	1,199	3.80	4.00	0.21	23,541	21,620	(1,921)	4.46	4.00	(0.46)	111,987	108,819	(3,168)	4.16	4.00	(0.16)
Briefs	3,749	5,844	2,095	0.67	1.05	0.37	6,342	5,656	(686)	1.20	1.05	(0.15)	29,378	28,467	(911)	1.09	1.05	(0.05)
Stock Meds	4,489	2,293	(2,196)	0.81	0.41	(0.39)	3,396	2,219	(1,177)	0.64	0.41	(0.23)	17,426	11,174	(6,252)	0.65	0.41	(0.24)
Flu Vaccine	0	3,037	3,037	0.00	0.54	0.54	0	2,939	2,939	0.00	0.54	0.54	0	14,796	14,796	0.00	0.54	0.54
IV Supplies	0	1,198	1,198	0.00	0.21	0.21	434	1,160	726	0.08	0.21	0.13	2,047	5,838	3,791	0.08	0.21	0.14
Non-Legend Drugs	3,843	4,127	284	0.69	0.74	0.05	3,603	3,994	391	0.68	0.74	0.06	19,408	20,101	693	0.72	0.74	0.02
Professional Services - Medic	4,020	3,520	(500)	0.72	0.63	(0.09)	3,520	3,520	0	0.67	0.65	(0.02)	18,100	17,600	(500)	0.67	0.65	(0.03)
Agency Nurse Staffing	18,196	0	(18,196)	3.27	0.00	(3.27)	28,394	0	(28,394)	5.38	0.00	(5.38)	85,605	0	(85,605)	3.18	0.00	(3.18)
Building Repairs-Resident Roo	39,835	2,096	(37,739)	7.15	0.38	(6.77)	10,863	2,029	(8,834)	2.06	0.38	(1.68)	55,943	10,210	(45,733)	2.08	0.38	(1.70)
Equipment Repairs	620	3,020	2,400	0.11	0.54	0.43	5,239	2,922	(2,317)	0.99	0.54	(0.45)	18,151	14,710	(3,441)	0.68	0.54	(0.13)
Education & Training - Nursing	731	527	(204)	0.13	0.09	(0.04)	480	510	30	0.09	0.09	0.00	1,565	2,566	1,001	0.06	0.09	0.04
Vehicle Travel	0	0	0	0.00	0.00	0.00	3	0	(2)	0.00	0.00	0.00	3	0	(2)	0.00	0.00	0.00
Med Waste:Nursing-Medical Care	2,054	1,994	(60)	0.37	0.36	(0.01)	2,054	1,994	(60)	0.39	0.37	(0.02)	10,272	9,969	(303)	0.38	0.37	(0.02)
Resident Loss Replacement	0	0	0	0.00	0.00	0.00	1,895	0	(1,894)	0.36	0.00	(0.36)	1,953	0	(1,953)	0.07	0.00	(0.07)
<b>TOTAL Nursing</b>	<b>1,300,264</b>	<b>1,267,000</b>	<b>(33,264)</b>	<b>233.40</b>	<b>227.06</b>	<b>(6.34)</b>	<b>1,229,159</b>	<b>1,227,539</b>	<b>(1,620)</b>	<b>233.02</b>	<b>227.32</b>	<b>(5.69)</b>	<b>6,107,446</b>	<b>6,177,149</b>	<b>69,703</b>	<b>227.14</b>	<b>227.27</b>	<b>0.13</b>
Nurse Administration																		
Salary & Wages - Nursing Admin	154,623	135,656	(18,967)	27.75	24.31	(3.44)	131,800	131,280	(520)	24.99	24.31	(0.67)	700,528	660,778	(39,749)	26.05	24.31	(1.74)
Longevity-Nursing Admin	2,854	1,136	(1,718)	0.51	0.20	(0.31)	2,854	1,100	(1,754)	0.54	0.20	(0.34)	14,270	5,536	(8,734)	0.53	0.20	(0.33)
FICA - Nursing Admin	11,415	10,465	(950)	2.05	1.88	(0.17)	9,224	10,127	903	1.75	1.88	0.13	52,288	50,972	(1,316)	1.94	1.88	(0.07)
Workers Comp - Nurse Admin	37	63	26	0.01	0.01	0.00	37	61	24	0.01	0.01	0.00	185	307	122	0.01	0.01	0.00
MERS DB - Nursing Admin	18,711	18,711	0	3.36	3.35	(0.01)	18,711	18,711	0	3.55	3.47	(0.08)	93,553	93,551	(2)	3.48	3.44	(0.04)
MERS DC: Nurse Administration	2,098	88	(2,010)	0.38	0.02	(0.36)	3,656	85	(3,571)	0.69	0.02	(0.68)	10,407	424	(9,983)	0.39	0.02	(0.37)
Nurse Admin Consulting	2,864	6,051	3,187	0.51	1.08	0.57	5,018	5,856	838	0.95	1.08	0.13	24,993	29,471	4,478	0.93	1.08	0.15
<b>TOTAL Nurse Administration</b>	<b>192,601</b>	<b>172,170</b>	<b>(20,431)</b>	<b>34.57</b>	<b>30.85</b>	<b>(3.72)</b>	<b>171,300</b>	<b>167,220</b>	<b>(4,080)</b>	<b>32.47</b>	<b>30.97</b>	<b>(1.51)</b>	<b>896,224</b>	<b>841,039</b>	<b>(55,185)</b>	<b>33.33</b>	<b>30.94</b>	<b>(2.39)</b>
<b>TOTAL Nursing Administrative</b>	<b>1,492,865</b>	<b>1,439,170</b>	<b>(53,695)</b>	<b>267.97</b>	<b>257.92</b>	<b>(10.06)</b>	<b>1,400,459</b>	<b>1,394,759</b>	<b>(5,700)</b>	<b>265.49</b>	<b>258.29</b>	<b>(7.20)</b>	<b>7,003,670</b>	<b>7,018,188</b>	<b>14,518</b>	<b>260.47</b>	<b>258.21</b>	<b>(2.25)</b>
Salary & Wages - Admin	50,424	59,535	9,111	9.05	10.67	1.62	51,738	57,614	5,876	9.81	10.67	0.86	261,578	288,992	27,414	9.73	10.63	0.90
Longevity - Admin	1,313	397	(916)	0.24	0.07	(0.16)	1,313	385	(928)	0.25	0.07	(0.18)	6,565	1,937	(4,628)	0.24	0.07	(0.17)
FICA - Admin	3,858	5,397	1,539	0.69	0.97	0.27	3,863	5,223	1,360	0.73	0.97	0.23	20,225	26,288	6,063	0.75	0.97	0.22
Workers Comp - Admin	19	42	23	0.00	0.01	0.00	19	41	22	0.00	0.01	0.00	95	203	108	0.00	0.01	0.00
MERS - Administration	6,757	6,757	0	1.21	1.21	0.00	6,757	6,757	0	1.28	1.25	(0.03)	33,785	33,785	0	1.26	1.24	(0.01)
MERS DC:Administration	3,298	3,882	584	0.59	0.70	0.10	2,992	3,757	765	0.57	0.70	0.13	17,128	18,906	1,778	0.64	0.70	0.06
Health Ins - Administration	4,084	6,013	1,929	0.73	1.08	0.34	4,580	5,819	1,239	0.87	1.08	0.21	24,132	29,290	5,158	0.90	1.08	0.18
Dental Ins - Administration	144	251	107	0.03	0.04	0.02	144	243	99	0.03	0.05	0.02	1,074	1,219	145	0.04	0.04	0.00
Small Equipment	0	0	0	0.00	0.00	0.00	240	0	(240)	0.05	0.00	(0.05)	366	0	(366)	0.01	0.00	(0.01)
Contract Services	3,226	7,695	4,469	0.58	1.38	0.80	3,121	7,447	4,326	0.59	1.38	0.79	16,525	37,485	20,960	0.61	1.38	0.76



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	CURRENT PERIOD						PRIOR PERIOD						YEAR TO DATE					
	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day
<b>Administrative (con't)</b>																		
Contract Svcs-Security	0	78	78	0.00	0.01	0.01	0	75	75	0.00	0.01	0.01	223	381	158	0.01	0.01	0.01
Professional Services - Admin	0	3,482	3,482	0.00	0.62	0.62	300	3,370	3,070	0.06	0.62	0.57	300	16,962	16,662	0.01	0.62	0.61
Legal Consultants	11,737	33,973	22,236	2.11	6.09	3.98	9,730	32,877	23,147	1.84	6.09	4.24	70,387	165,477	95,090	2.62	6.09	3.47
Dues & Memberships	3,500	4,039	539	0.63	0.72	0.10	3,500	3,908	408	0.66	0.72	0.06	17,639	19,672	2,033	0.66	0.72	0.07
License & Fees	0	459	459	0.00	0.08	0.08	319	444	125	0.06	0.08	0.02	355	2,234	1,879	0.01	0.08	0.07
Education & Training - Admin	546	574	28	0.10	0.10	0.00	73	556	483	0.01	0.10	0.09	619	2,795	2,176	0.02	0.10	0.08
Travel	1,243	0	(1,243)	0.22	0.00	(0.22)	1,138	0	(1,138)	0.22	0.00	(0.22)	5,433	0	(5,433)	0.20	0.00	(0.20)
Board Meeting Expenses	100	18	(82)	0.02	0.00	(0.01)	75	17	(58)	0.01	0.00	(0.01)	175	86	(89)	0.01	0.00	0.00
Miscellaneous Expenses	0	124	124	0.00	0.02	0.02	0	120	120	0.00	0.02	0.02	47	599	552	0.00	0.02	0.02
<b>TOTAL Administrative</b>	<b>90,249</b>	<b>132,716</b>	<b>42,467</b>	<b>16.20</b>	<b>23.78</b>	<b>7.58</b>	<b>89,903</b>	<b>128,653</b>	<b>38,750</b>	<b>17.04</b>	<b>23.82</b>	<b>6.78</b>	<b>476,651</b>	<b>646,311</b>	<b>169,660</b>	<b>17.73</b>	<b>23.78</b>	<b>6.05</b>
<b>Finance</b>																		
Salary & Wages - Financial Ma	28,890	26,831	(2,059)	5.19	4.81	(0.38)	41,436	25,965	(15,471)	7.86	4.81	(3.05)	150,358	130,689	(19,669)	5.59	4.81	(0.78)
Longevity - Financial Mgt	499	240	(259)	0.09	0.04	(0.05)	499	232	(267)	0.09	0.04	(0.05)	2,495	1,164	(1,331)	0.09	0.04	(0.05)
FICA - Fin Mgmt	1,997	2,071	74	0.36	0.37	0.01	1,642	2,004	362	0.31	0.37	0.06	11,572	10,087	(1,485)	0.43	0.37	(0.06)
Workers Comp - Fin Mgmt	8	16	8	0.00	0.00	0.00	8	15	7	0.00	0.00	0.00	40	76	36	0.00	0.00	0.00
MERS DB - Financial Management	5,053	5,053	0	0.91	0.91	0.00	5,053	5,053	0	0.96	0.94	(0.02)	25,263	25,261	(2)	0.94	0.93	(0.01)
MERS DC: Financial Management	0	303	303	0.00	0.05	0.05	0	293	293	0.00	0.05	0.05	0	1,478	1,478	0.00	0.05	0.05
Health Ins - Financial Mgmt	2,099	1,627	(472)	0.38	0.29	(0.09)	2,351	1,575	(776)	0.45	0.29	(0.15)	12,696	7,925	(4,771)	0.47	0.29	(0.18)
Dental Ins - Financial Mgmt	72	84	12	0.01	0.02	0.00	72	81	9	0.01	0.02	0.00	754	406	(348)	0.03	0.01	(0.01)
Office Supplies	1,364	1,511	147	0.24	0.27	0.03	2,708	1,462	(1,246)	0.51	0.27	(0.24)	9,889	7,360	(2,529)	0.37	0.27	(0.10)
Copy Supplies	2,544	1,417	(1,127)	0.46	0.25	(0.20)	770	1,371	601	0.15	0.25	0.11	4,913	6,902	1,989	0.18	0.25	0.07
Computer Supplies	714	2,340	1,626	0.13	0.42	0.29	3,156	2,264	(892)	0.60	0.42	(0.18)	13,214	11,396	(1,818)	0.49	0.42	(0.07)
Postage	916	647	(269)	0.16	0.12	(0.05)	3,547	626	(2,921)	0.67	0.12	(0.56)	6,658	3,150	(3,508)	0.25	0.12	(0.13)
Small Equipment - IT	5,477	3,099	(2,378)	0.98	0.56	(0.43)	7,094	2,999	(4,095)	1.34	0.56	(0.79)	25,014	15,099	(9,915)	0.93	0.56	(0.37)
Contract Services - Billing	0	0	0	0.00	0.00	0.00	1,544	0	(1,544)	0.29	0.00	(0.29)	1,544	0	(1,544)	0.06	0.00	(0.06)
Professional Services - Finan	9,910	0	(9,910)	1.78	0.00	(1.78)	1,000	0	(1,000)	0.19	0.00	(0.19)	14,685	0	(14,685)	0.55	0.00	(0.55)
Audit Expenses	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	6,100	6,000	(100)	0.23	0.22	(0.01)
IT Consultants	1,863	1,618	(244)	0.33	0.29	(0.04)	0	1,566	1,566	0.00	0.29	0.29	3,516	7,879	4,363	0.13	0.29	0.16
Printing & Binding	749	597	(152)	0.13	0.11	(0.03)	935	577	(358)	0.18	0.11	(0.07)	3,782	2,907	(875)	0.14	0.11	(0.03)
Data Processing	2,743	4,086	1,343	0.49	0.73	0.24	5,191	3,954	(1,237)	0.98	0.73	(0.25)	21,030	19,902	(1,128)	0.78	0.73	(0.05)
Maintenance Agreements Softwa	46,920	27,383	(19,537)	8.42	4.91	(3.51)	28,830	26,500	(2,330)	5.47	4.91	(0.56)	182,773	133,379	(49,394)	6.80	4.91	(1.89)
Equipment Repairs	0	29	29	0.00	0.01	0.01	0	28	28	0.00	0.01	0.01	0	142	142	0.00	0.01	0.01
Communication Equip Repairs	0	2,115	2,115	0.00	0.38	0.38	10,800	2,047	(8,753)	2.05	0.38	(1.67)	16,463	10,300	(6,163)	0.61	0.38	(0.23)
Education & Training - Fin Mgt	441	156	(285)	0.08	0.03	(0.05)	(191)	151	342	(0.04)	0.03	0.06	3,788	756	(3,032)	0.14	0.03	(0.11)
Travel - Mileage	0	24	24	0.00	0.00	0.00	0	23	23	0.00	0.00	0.00	0	115	115	0.00	0.00	0.00
Other Insurance	28,154	28,694	540	5.05	5.14	0.09	28,154	27,768	(386)	5.34	5.14	(0.20)	140,770	139,769	(1,001)	5.24	5.14	(0.09)
Telephone-Snf	5,762	5,733	(29)	1.03	1.03	(0.01)	5,090	5,548	458	0.96	1.03	0.06	28,962	27,921	(1,041)	1.08	1.03	(0.05)
Internet	2,601	2,871	270	0.47	0.51	0.05	5,435	2,871	(2,564)	1.03	0.53	(0.50)	13,915	14,351	436	0.52	0.53	0.01
Cellular Phone	2,700	2,968	268	0.48	0.53	0.05	2,700	2,968	268	0.51	0.55	0.04	13,455	14,836	1,381	0.50	0.55	0.05
Television - SNF	2,195	2,194	(1)	0.39	0.39	0.00	2,201	2,123	(78)	0.42	0.39	(0.02)	10,794	10,688	(106)	0.40	0.39	(0.01)
Bond Interest Expense	23,588	23,589	1	4.23	4.23	(0.01)	23,588	23,589	1	4.47	4.37	(0.10)	117,942	117,939	(3)	4.39	4.34	(0.05)
Bank Charges	2,267	2,414	147	0.41	0.43	0.03	2,015	2,414	399	0.38	0.45	0.06	13,960	12,068	(1,892)	0.52	0.44	(0.08)
<b>TOTAL Finance</b>	<b>179,527</b>	<b>149,710</b>	<b>(29,817)</b>	<b>32.23</b>	<b>26.83</b>	<b>(5.40)</b>	<b>185,630</b>	<b>146,067</b>	<b>(39,563)</b>	<b>35.19</b>	<b>27.05</b>	<b>(8.14)</b>	<b>856,346</b>	<b>739,945</b>	<b>(116,401)</b>	<b>31.85</b>	<b>27.22</b>	<b>(4.62)</b>
<b>Human Resources</b>																		
Salary & Wages - Human Resour	25,084	22,344	(2,740)	4.50	4.00	(0.50)	24,688	21,623	(3,065)	4.68	4.00	(0.68)	126,340	108,833	(17,507)	4.70	4.00	(0.69)
Longevity - Human Resources	595	234	(361)	0.11	0.04	(0.06)	595	227	(368)	0.11	0.04	(0.07)	2,975	1,143	(1,832)	0.11	0.04	(0.07)
FICA - Human Res	1,930	1,727	(202)	0.35	0.31	(0.04)	1,820	1,672	(148)	0.34	0.31	(0.04)	9,489	8,413	(1,076)	0.35	0.31	(0.04)



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	CURRENT PERIOD						PRIOR PERIOD						YEAR TO DATE					
	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day
<b>Human Resources (con't)</b>																		
Workers Comp - Human Res	7	11	4	0.00	0.00	0.00	7	10	3	0.00	0.00	0.00	35	50	15	0.00	0.00	0.00
MERS DB - Human Resources	3,018	3,018	0	0.54	0.54	0.00	3,018	3,018	0	0.57	0.56	(0.01)	15,090	15,089	(1)	0.56	0.56	(0.01)
MERS DC:Human Resources	1,043	507	(536)	0.19	0.09	(0.10)	712	490	(222)	0.13	0.09	(0.04)	4,413	2,468	(1,945)	0.16	0.09	(0.07)
Health Ins - Human Resources	1,903	1,334	(569)	0.34	0.24	(0.10)	1,400	1,291	(109)	0.27	0.24	(0.03)	7,202	6,499	(703)	0.27	0.24	(0.03)
Dental Ins - Human Resources	144	131	(13)	0.03	0.02	0.00	108	126	18	0.02	0.02	0.00	1,400	635	(765)	0.05	0.02	(0.03)
Life Insurance	278	163	(115)	0.05	0.03	(0.02)	271	158	(113)	0.05	0.03	(0.02)	1,151	795	(356)	0.04	0.03	(0.01)
Employee Recogn	10,448	3,073	(7,375)	1.88	0.55	(1.32)	7,297	2,974	(4,323)	1.38	0.55	(0.83)	18,018	14,966	(3,052)	0.67	0.55	(0.12)
Other Fringe Benefit - Cobra	0	117	117	0.00	0.02	0.02	0	113	113	0.00	0.02	0.02	0	569	569	0.00	0.02	0.02
Contract Services - HR	3,975	3,652	(323)	0.71	0.65	(0.06)	3,404	3,534	130	0.65	0.65	0.01	17,134	17,792	658	0.64	0.65	0.02
Employee Advertising/Recruti	6,956	1,921	(5,035)	1.25	0.34	(0.90)	1,836	1,859	23	0.35	0.34	0.00	27,518	9,353	(18,164)	1.02	0.34	(0.68)
CNA Registry Fee	0	173	173	0.00	0.03	0.03	160	167	7	0.03	0.03	0.00	560	840	280	0.02	0.03	0.01
Testing Fees	0	2,922	2,922	0.00	0.52	0.52	1,125	2,828	1,703	0.21	0.52	0.31	1,300	14,230	12,930	0.05	0.52	0.48
Education & Training - Hum Res	299	356	57	0.05	0.06	0.01	0	345	345	0.00	0.06	0.06	599	1,734	1,135	0.02	0.06	0.04
<b>TOTAL Human Resources</b>	<b>55,680</b>	<b>41,683</b>	<b>(13,997)</b>	<b>9.99</b>	<b>7.47</b>	<b>(2.52)</b>	<b>46,440</b>	<b>40,435</b>	<b>(6,005)</b>	<b>8.80</b>	<b>7.49</b>	<b>(1.32)</b>	<b>233,222</b>	<b>203,409</b>	<b>(29,813)</b>	<b>8.67</b>	<b>7.48</b>	<b>(1.19)</b>
<b>Community Relations and Volunteer Services</b>																		
Workers Comp - Vol & Comm Rel	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	10	0	(10)	0.00	0.00	0.00
Marketing and Fund Raising	0	2,038	2,038	0.00	0.37	0.37	7,202	1,973	(5,229)	1.37	0.37	(1.00)	9,102	9,929	827	0.34	0.37	0.03
<b>TOTAL Community Relations and Volunteer Services</b>	<b>0</b>	<b>2,038</b>	<b>2,038</b>	<b>0.00</b>	<b>0.37</b>	<b>0.37</b>	<b>7,202</b>	<b>1,973</b>	<b>(5,229)</b>	<b>1.37</b>	<b>0.37</b>	<b>(1.00)</b>	<b>9,112</b>	<b>9,929</b>	<b>817</b>	<b>0.34</b>	<b>0.37</b>	<b>0.03</b>
<b>Maintenance</b>																		
Salary & Wages - ES	81,303	69,917	(11,386)	14.59	12.53	(2.06)	74,720	67,662	(7,058)	14.17	12.53	(1.64)	390,496	340,564	(49,932)	14.52	12.53	(1.99)
Longevity - Environmental Serv	2,319	336	(1,983)	0.42	0.06	(0.36)	2,319	325	(1,994)	0.44	0.06	(0.38)	11,595	1,641	(9,954)	0.43	0.06	(0.37)
FICA - Environ Serv	5,626	5,374	(252)	1.01	0.96	(0.05)	5,856	5,201	(655)	1.11	0.96	(0.15)	28,412	26,180	(2,232)	1.06	0.96	(0.09)
Workers Comp - Plant Ops	457	566	109	0.08	0.10	0.02	457	547	90	0.09	0.10	0.01	2,733	2,756	23	0.10	0.10	0.00
MERS DB - Env. Serv.	6,110	6,110	0	1.10	1.09	0.00	6,110	6,110	0	1.16	1.13	(0.03)	30,551	30,552	1	1.14	1.12	(0.01)
MERS DC:Environmental Services	1,672	966	(706)	0.30	0.17	(0.13)	947	935	(12)	0.18	0.17	(0.01)	7,214	4,709	(2,505)	0.27	0.17	(0.10)
Health Ins - Env Serv	8,667	6,370	(2,297)	1.56	1.14	(0.41)	9,020	6,164	(2,856)	1.71	1.14	(0.57)	42,290	31,028	(11,262)	1.57	1.14	(0.43)
Health Ins - Retirees - EVS	833	2,222	1,389	0.15	0.40	0.25	833	2,150	1,317	0.16	0.40	0.24	9,206	10,822	1,616	0.34	0.40	0.06
Dental Ins - Env Serv	540	377	(163)	0.10	0.07	(0.03)	576	365	(211)	0.11	0.07	(0.04)	3,430	1,837	(1,593)	0.13	0.07	(0.06)
Uniforms - Plant Ops	275	943	668	0.05	0.17	0.12	0	913	913	0.00	0.17	0.17	2,360	4,596	2,236	0.09	0.17	0.08
Supplies - Plant Ops	8,806	8,014	(792)	1.58	1.44	(0.14)	15,299	7,756	(7,543)	2.90	1.44	(1.46)	56,188	39,036	(17,152)	2.09	1.44	(0.65)
Small Equipment	11,253	6,480	(4,773)	2.02	1.16	(0.86)	6,875	6,271	(604)	1.30	1.16	(0.14)	32,751	31,568	(1,183)	1.22	1.16	(0.06)
Building Repairs	21,247	16,039	(5,208)	3.81	2.87	(0.94)	9,481	15,522	6,041	1.80	2.87	1.08	72,706	78,128	5,422	2.70	2.87	0.17
Equipment Repairs	2,568	5,006	2,438	0.46	0.90	0.44	3,338	4,844	1,506	0.63	0.90	0.26	14,182	24,385	10,203	0.53	0.90	0.37
Vehicle Repair	1,443	1,109	(334)	0.26	0.20	(0.06)	532	1,073	541	0.10	0.20	0.10	9,428	5,400	(4,028)	0.35	0.20	(0.15)
Elevator	1,984	1,181	(803)	0.36	0.21	(0.14)	1,000	1,143	143	0.19	0.21	0.02	5,984	5,755	(229)	0.22	0.21	(0.01)
Lawn, Tree and Brush Services	1,417	1,029	(388)	0.25	0.18	(0.07)	2,013	996	(1,017)	0.38	0.18	(0.20)	3,431	5,014	1,583	0.13	0.18	0.06
Snow Removal - Contract	0	1,070	1,070	0.00	0.19	0.19	0	1,036	1,036	0.00	0.19	0.19	7,525	5,216	(2,308)	0.28	0.19	(0.09)
Building Rental	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	320	0	(320)	0.01	0.00	(0.01)
Education & Training - ES	0	114	114	0.00	0.02	0.02	0	111	111	0.00	0.02	0.02	841	557	(284)	0.03	0.02	(0.01)
Vehicle Fuel	1,186	1,152	(34)	0.21	0.21	(0.01)	1,298	1,115	(183)	0.25	0.21	(0.04)	6,015	5,616	(399)	0.22	0.21	(0.02)
Parking Garage Expenses	1,664	1,814	150	0.30	0.33	0.03	1,748	1,756	8	0.33	0.33	(0.01)	6,965	8,840	1,875	0.26	0.33	0.07
Water	3,597	3,754	157	0.65	0.67	0.03	3,471	3,632	161	0.66	0.67	0.01	16,419	18,283	1,864	0.61	0.67	0.06
Sewer	9,055	8,265	(790)	1.63	1.48	(0.14)	9,055	7,999	(1,056)	1.72	1.48	(0.24)	42,361	40,261	(2,100)	1.58	1.48	(0.09)
Electric	26,485	24,916	(1,569)	4.75	4.47	(0.29)	21,673	24,112	2,439	4.11	4.47	0.36	103,553	121,361	17,808	3.85	4.47	0.61
Natural Gas	2,133	8,583	6,450	0.38	1.54	1.16	9,057	8,306	(751)	1.72	1.54	(0.18)	52,587	41,810	(10,777)	1.96	1.54	(0.42)
Refuse Disposal	2,761	3,381	620	0.50	0.61	0.11	4,072	3,272	(800)	0.77	0.61	(0.17)	20,092	16,471	(3,621)	0.75	0.61	(0.14)
<b>TOTAL Maintenance</b>	<b>203,400</b>	<b>185,088</b>	<b>(18,312)</b>	<b>36.51</b>	<b>33.17</b>	<b>(3.34)</b>	<b>189,754</b>	<b>179,316</b>	<b>(10,438)</b>	<b>35.97</b>	<b>33.21</b>	<b>(2.77)</b>	<b>979,634</b>	<b>902,386</b>	<b>(77,248)</b>	<b>36.43</b>	<b>33.20</b>	<b>(3.23)</b>



Date: Jun 19, 2025  
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	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day
<b>Housekeeping</b>																		
Salary & Wages - Housekeeping	63,785	73,205	9,420	11.45	13.12	1.67	61,340	70,843	9,503	11.63	13.12	1.49	300,572	356,578	56,006	11.18	13.12	1.94
Longevity - Housekeeping	2,081	892	(1,189)	0.37	0.16	(0.21)	2,081	863	(1,218)	0.39	0.16	(0.23)	10,405	4,343	(6,062)	0.39	0.16	(0.23)
FICA - Housekeeping	4,711	5,668	957	0.85	1.02	0.17	4,524	5,486	962	0.86	1.02	0.16	21,599	27,611	6,012	0.80	1.02	0.21
Workers Comp - Housekeeping	671	718	47	0.12	0.13	0.01	671	695	24	0.13	0.13	0.00	3,355	3,502	147	0.12	0.13	0.00
MERS DB - Housekeeping	947	947	0	0.17	0.17	0.00	958	947	(11)	0.18	0.18	(0.01)	4,747	4,737	(10)	0.18	0.17	0.00
MERS DC:Housekeeping	2,218	2,026	(192)	0.40	0.36	(0.04)	837	1,960	1,123	0.16	0.36	0.20	8,956	9,868	912	0.33	0.36	0.03
Health Ins - Housekeeping	7,638	9,023	1,385	1.37	1.62	0.25	8,561	8,732	171	1.62	1.62	(0.01)	44,350	43,948	(402)	1.65	1.62	(0.03)
Dental Ins - Housekeeping	504	591	87	0.09	0.11	0.02	504	572	68	0.10	0.11	0.01	2,861	2,880	19	0.11	0.11	0.00
Uniforms - Housekeeping	0	136	136	0.00	0.02	0.02	0	131	131	0.00	0.02	0.02	914	659	(255)	0.03	0.02	(0.01)
Supplies - Housekeeping	6,334	9,304	2,970	1.14	1.67	0.53	10,289	9,004	(1,285)	1.95	1.67	(0.28)	46,277	45,322	(955)	1.72	1.67	(0.05)
Contract Services-Hskpg	423	724	301	0.08	0.13	0.05	596	701	105	0.11	0.13	0.02	1,661	3,527	1,866	0.06	0.13	0.07
<b>TOTAL Housekeeping</b>	<b>89,312</b>	<b>103,234</b>	<b>13,922</b>	<b>16.03</b>	<b>18.50</b>	<b>2.47</b>	<b>90,362</b>	<b>99,934</b>	<b>9,572</b>	<b>17.13</b>	<b>18.51</b>	<b>1.38</b>	<b>445,696</b>	<b>502,975</b>	<b>57,279</b>	<b>16.58</b>	<b>18.51</b>	<b>1.93</b>
<b>Laundry</b>																		
Salary & Wages - Laundry	38,157	30,598	(7,559)	6.85	5.48	(1.37)	31,826	29,610	(2,216)	6.03	5.48	(0.55)	165,141	149,039	(16,102)	6.14	5.48	(0.66)
Longevity - Laundry	1,058	204	(854)	0.19	0.04	(0.15)	1,058	197	(861)	0.20	0.04	(0.16)	5,290	993	(4,297)	0.20	0.04	(0.16)
FICA - Laundry	2,814	2,356	(458)	0.51	0.42	(0.08)	2,513	2,280	(233)	0.48	0.42	(0.05)	13,131	11,480	(1,651)	0.49	0.42	(0.07)
Workers Comp - Laundry	215	262	47	0.04	0.05	0.01	215	254	39	0.04	0.05	0.01	1,075	1,280	205	0.04	0.05	0.01
MERS DB - Laundry	2,210	2,210	0	0.40	0.40	0.00	2,210	2,210	0	0.42	0.41	(0.01)	11,050	11,050	0	0.41	0.41	0.00
MERS DC:Laundry	681	350	(331)	0.12	0.06	(0.06)	587	338	(249)	0.11	0.06	(0.05)	2,684	1,704	(980)	0.10	0.06	(0.04)
Health Ins - Laundry	3,756	2,539	(1,217)	0.67	0.46	(0.22)	3,964	2,457	(1,507)	0.75	0.46	(0.30)	18,055	12,365	(5,690)	0.67	0.45	(0.22)
Dental Ins - Laundry	252	183	(69)	0.05	0.03	(0.01)	252	178	(74)	0.05	0.03	(0.01)	1,309	894	(415)	0.05	0.03	(0.02)
Supplies - Laundry	3,636	4,833	1,197	0.65	0.87	0.21	5,824	4,677	(1,147)	1.10	0.87	(0.24)	26,765	23,545	(3,220)	1.00	0.87	(0.13)
Linen Replacements - Laundry	2,725	1,833	(892)	0.49	0.33	(0.16)	2,731	1,774	(957)	0.52	0.33	(0.19)	12,933	8,928	(4,005)	0.48	0.33	(0.15)
<b>TOTAL Laundry</b>	<b>55,505</b>	<b>45,368</b>	<b>(10,137)</b>	<b>9.96</b>	<b>8.13</b>	<b>(1.83)</b>	<b>51,180</b>	<b>43,975</b>	<b>(7,205)</b>	<b>9.70</b>	<b>8.14</b>	<b>(1.56)</b>	<b>257,432</b>	<b>221,278</b>	<b>(36,154)</b>	<b>9.57</b>	<b>8.14</b>	<b>(1.43)</b>
<b>Dietary</b>																		
Small Equipment - Dietary	0	1,108	1,108	0.00	0.20	0.20	0	1,072	1,072	0.00	0.20	0.20	447	5,400	4,953	0.02	0.20	0.18
Contract Svcs-Dining	244,737	235,569	(9,168)	43.93	42.22	(1.71)	235,708	235,569	(139)	44.68	43.62	(1.06)	1,183,778	1,177,844	(5,934)	44.02	43.33	(0.69)
<b>TOTAL Dietary</b>	<b>244,737</b>	<b>236,677</b>	<b>(8,060)</b>	<b>43.93</b>	<b>42.42</b>	<b>(1.52)</b>	<b>235,708</b>	<b>236,641</b>	<b>933</b>	<b>44.68</b>	<b>43.82</b>	<b>(0.86)</b>	<b>1,184,225</b>	<b>1,183,244</b>	<b>(981)</b>	<b>44.04</b>	<b>43.53</b>	<b>(0.51)</b>
<b>Therapy</b>																		
Salary & Wages - Therapy	164,819	148,554	(16,265)	29.59	26.62	(2.96)	147,555	143,762	(3,793)	27.97	26.62	(1.35)	752,864	723,603	(29,261)	28.00	26.62	(1.38)
Longevity-Therapy	2,591	408	(2,183)	0.47	0.07	(0.39)	2,591	395	(2,196)	0.49	0.07	(0.42)	12,955	1,983	(10,972)	0.48	0.07	(0.41)
FICA - Therapy	11,333	11,396	63	2.03	2.04	0.01	10,657	11,028	372	2.02	2.04	0.02	54,785	55,506	721	2.04	2.04	0.00
Workers Comp - Therapy	359	525	166	0.06	0.09	0.03	359	508	149	0.07	0.09	0.03	1,795	2,556	761	0.07	0.09	0.03
MERS DB - Therapy	20,628	20,628	0	3.70	3.70	0.00	20,628	20,628	0	3.91	3.82	(0.09)	103,142	103,144	2	3.84	3.79	(0.04)
MERS DC:Therapy	1,958	154	(1,804)	0.35	0.03	(0.32)	1,868	150	(1,718)	0.35	0.03	(0.33)	8,580	753	(7,827)	0.32	0.03	(0.29)
Health Ins - Therapy Services	11,219	9,542	(1,677)	2.01	1.71	(0.30)	13,082	9,234	(3,848)	2.48	1.71	(0.77)	61,038	46,474	(14,564)	2.27	1.71	(0.56)
Dental Ins - Therapy	540	508	(32)	0.10	0.09	(0.01)	587	491	(96)	0.11	0.09	(0.02)	3,844	2,471	(1,373)	0.14	0.09	(0.05)
Supplies - Therapy	628	537	(91)	0.11	0.10	(0.02)	169	520	351	0.03	0.10	0.06	1,642	2,613	971	0.06	0.10	0.04
Small Equipment - Therapy	592	296	(296)	0.11	0.05	(0.05)	0	286	286	0.00	0.05	0.05	4,222	1,441	(2,781)	0.16	0.05	(0.10)
Professional Service - Medica	1,757	942	(815)	0.32	0.17	(0.15)	1,750	911	(839)	0.33	0.17	(0.16)	8,567	4,585	(3,982)	0.32	0.17	(0.15)
Advertising-Wellness Center	0	67	67	0.00	0.01	0.01	0	65	65	0.00	0.01	0.01	0	329	329	0.00	0.01	0.01
Consultant - Therapy	4,250	5,048	798	0.76	0.90	0.14	4,050	4,885	835	0.77	0.90	0.14	20,896	24,584	3,688	0.78	0.90	0.13
Pool Maintenance	598	872	274	0.11	0.16	0.05	295	844	549	0.06	0.16	0.10	5,003	4,247	(756)	0.19	0.16	(0.03)
Dues & Memberships - Therapy	0	42	42	0.00	0.01	0.01	0	40	40	0.00	0.01	0.01	0	201	201	0.00	0.01	0.01
Education & Training - Therapy	600	45	(555)	0.11	0.01	(0.10)	0	44	44	0.00	0.01	0.01	600	220	(380)	0.02	0.01	(0.01)
Travel - Therapy	0	9	9	0.00	0.00	0.00	0	8	8	0.00	0.00	0.00	0	41	41	0.00	0.00	0.00
<b>TOTAL Therapy</b>	<b>221,872</b>	<b>199,573</b>	<b>(22,299)</b>	<b>39.83</b>	<b>35.77</b>	<b>(4.06)</b>	<b>203,591</b>	<b>193,799</b>	<b>(9,792)</b>	<b>38.60</b>	<b>35.89</b>	<b>(2.71)</b>	<b>1,039,933</b>	<b>974,751</b>	<b>(65,182)</b>	<b>38.68</b>	<b>35.86</b>	<b>(2.81)</b>

Date: Jun 19, 2025  
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Grand Traverse Pavilions - SNF  
SNF Income Statement  
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	CURRENT PERIOD						PRIOR PERIOD						YEAR TO DATE					
	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day
<b>Ancillary</b>																		
Medical Supplies	5,911	3,273	(2,638)	1.06	0.59	(0.47)	7,809	3,168	(4,641)	1.48	0.59	(0.89)	20,641	15,944	(4,697)	0.77	0.59	(0.18)
Oxygen	3,427	3,265	(162)	0.62	0.59	(0.03)	3,964	3,160	(804)	0.75	0.59	(0.17)	18,832	15,905	(2,927)	0.70	0.59	(0.12)
Legend Drugs	36,471	37,558	1,087	6.55	6.73	0.18	30,986	36,346	5,360	5.87	6.73	0.86	148,167	182,945	34,778	5.51	6.73	1.22
Lab Services	401	1,812	1,411	0.07	0.32	0.25	3,477	1,754	(1,723)	0.66	0.32	(0.33)	11,442	8,830	(2,612)	0.43	0.32	(0.10)
Radiology Services	1,248	1,309	61	0.22	0.23	0.01	1,636	1,267	(369)	0.31	0.23	(0.08)	7,327	6,376	(951)	0.27	0.23	(0.04)
Misc Medical Services	28	265	237	0.01	0.05	0.04	33	256	223	0.01	0.05	0.04	169	1,292	1,123	0.01	0.05	0.04
<b>TOTAL Ancillary</b>	<b>47,486</b>	<b>47,482</b>	<b>(4)</b>	<b>8.52</b>	<b>8.51</b>	<b>(0.01)</b>	<b>47,905</b>	<b>45,951</b>	<b>(1,954)</b>	<b>9.08</b>	<b>8.51</b>	<b>(0.57)</b>	<b>206,578</b>	<b>231,292</b>	<b>24,714</b>	<b>7.68</b>	<b>8.51</b>	<b>0.83</b>
<b>Diversional Therapy</b>																		
Salary & Wages - Life Enrichm	27,544	39,006	11,462	4.94	6.99	2.05	27,763	37,748	9,985	5.26	6.99	1.73	140,271	189,998	49,727	5.22	6.99	1.77
Longevity - Life Enrichment	1,214	0	(1,214)	0.22	0.00	(0.22)	1,214	0	(1,214)	0.23	0.00	(0.23)	6,070	0	(6,070)	0.23	0.00	(0.23)
FICA - Life Enrichment	3,020	2,984	(36)	0.54	0.53	(0.01)	2,720	2,888	168	0.52	0.53	0.02	14,105	14,534	429	0.52	0.53	0.01
Workers Comp - Life Enrichme	94	105	11	0.02	0.02	0.00	94	102	8	0.02	0.02	0.00	470	510	40	0.02	0.02	0.00
MERS DB - Life Enrichment	2,204	2,204	0	0.40	0.39	0.00	2,204	2,204	0	0.42	0.41	(0.01)	11,021	11,022	1	0.41	0.41	0.00
MERS DC:Life Enrichment	986	933	(53)	0.18	0.17	(0.01)	989	903	(86)	0.19	0.17	(0.02)	5,015	4,541	(474)	0.19	0.17	(0.02)
Health Ins - Life Enrichment	3,237	2,529	(708)	0.58	0.45	(0.13)	4,952	2,447	(2,505)	0.94	0.45	(0.49)	20,920	12,315	(8,605)	0.78	0.45	(0.32)
Dental Ins - Life Enrichment	288	220	(68)	0.05	0.04	(0.01)	288	213	(75)	0.05	0.04	(0.02)	1,577	1,073	(504)	0.06	0.04	(0.02)
Supplies - Diversional Therapy	1,493	747	(746)	0.27	0.13	(0.13)	1,172	723	(449)	0.22	0.13	(0.09)	5,829	3,634	(2,195)	0.22	0.13	(0.08)
Activity Supplies - Eden	709	688	(21)	0.13	0.12	0.00	714	666	(48)	0.14	0.12	(0.01)	3,554	3,352	(202)	0.13	0.12	(0.01)
Educ. & Training- Activities	0	15	15	0.00	0.00	0.00	0	15	15	0.00	0.00	0.00	0	75	75	0.00	0.00	0.00
Special Functions	737	856	119	0.13	0.15	0.02	1,627	828	(799)	0.31	0.15	(0.16)	3,142	4,171	1,029	0.12	0.15	0.04
Beauty Shop Services	0	0	0	0.00	0.00	0.00	57	0	(57)	0.01	0.00	(0.01)	57	0	(57)	0.00	0.00	0.00
Activity Expenses	0	47	47	0.00	0.01	0.01	16	46	30	0.00	0.01	0.01	16	233	217	0.00	0.01	0.01
<b>TOTAL Diversional Therapy</b>	<b>41,527</b>	<b>50,334</b>	<b>8,807</b>	<b>7.45</b>	<b>9.02</b>	<b>1.57</b>	<b>43,811</b>	<b>48,783</b>	<b>4,972</b>	<b>8.31</b>	<b>9.03</b>	<b>0.73</b>	<b>212,047</b>	<b>245,458</b>	<b>33,411</b>	<b>7.89</b>	<b>9.03</b>	<b>1.14</b>
<b>Human Services</b>																		
Salary & Wages - Human Serv	22,262	21,220	(1,042)	4.00	3.80	(0.19)	18,609	20,536	1,927	3.53	3.80	0.28	103,933	103,362	(571)	3.87	3.80	(0.06)
Longevity - Human Services	600	0	(600)	0.11	0.00	(0.11)	600	0	(600)	0.11	0.00	(0.11)	3,000	0	(3,000)	0.11	0.00	(0.11)
FICA - Human Serv	1,351	1,623	272	0.24	0.29	0.05	1,312	1,571	259	0.25	0.29	0.04	6,633	7,908	1,275	0.25	0.29	0.04
Workers Comp - Human Serv	7	21	14	0.00	0.00	0.00	7	20	13	0.00	0.00	0.00	35	103	68	0.00	0.00	0.00
MERS DB - Human Services	757	757	0	0.14	0.14	0.00	757	757	0	0.14	0.14	0.00	3,787	3,789	2	0.14	0.14	0.00
MERS DC:Human Services	690	793	103	0.12	0.14	0.02	595	767	172	0.11	0.14	0.03	3,288	3,859	571	0.12	0.14	0.02
Health Ins - Human Services	1,410	2,643	1,233	0.25	0.47	0.22	3,435	2,557	(878)	0.65	0.47	(0.18)	13,127	12,873	(254)	0.49	0.47	(0.01)
Dental Ins - Human Services	72	94	22	0.01	0.02	0.00	72	91	19	0.01	0.02	0.00	865	456	(409)	0.03	0.02	(0.02)
Education & Training - Hum Ser	0	102	102	0.00	0.02	0.02	0	99	99	0.00	0.02	0.02	48	495	447	0.00	0.02	0.02
<b>TOTAL Human Services</b>	<b>27,150</b>	<b>27,253</b>	<b>103</b>	<b>4.87</b>	<b>4.88</b>	<b>0.01</b>	<b>25,388</b>	<b>26,398</b>	<b>1,010</b>	<b>4.81</b>	<b>4.89</b>	<b>0.08</b>	<b>134,714</b>	<b>132,845</b>	<b>(1,869)</b>	<b>5.01</b>	<b>4.89</b>	<b>(0.12)</b>
<b>Child Care</b>																		
Salary & Wages - CC Asst. CDC	12,352	15,698	3,346	2.22	2.81	0.60	12,783	15,192	2,409	2.42	2.81	0.39	62,006	76,462	14,456	2.31	2.81	0.51
Salary & Wages - Facilitator	10,811	8,358	(2,453)	1.94	1.50	(0.44)	8,672	8,088	(584)	1.64	1.50	(0.15)	44,467	40,711	(3,756)	1.65	1.50	(0.16)
Longevity - Child Day Care	817	0	(817)	0.15	0.00	(0.15)	817	0	(817)	0.15	0.00	(0.15)	4,085	0	(4,085)	0.15	0.00	(0.15)
FICA - CDC	1,658	1,840	182	0.30	0.33	0.03	1,595	1,781	186	0.30	0.33	0.03	8,059	8,965	906	0.30	0.33	0.03
Workers Comp - CDC	43	0	(43)	0.01	0.00	(0.01)	43	0	(43)	0.01	0.00	(0.01)	215	0	(215)	0.01	0.00	(0.01)
MERS DB - CDC	1,411	1,123	(288)	0.25	0.20	(0.05)	1,123	1,123	0	0.21	0.21	0.00	5,904	5,617	(287)	0.22	0.21	(0.01)
MERS DC-Child Care	277	623	347	0.05	0.11	0.06	379	603	224	0.07	0.11	0.04	2,141	3,036	895	0.08	0.11	0.03
Health Ins - CDC	1,483	2,067	584	0.27	0.37	0.10	1,552	2,000	448	0.29	0.37	0.08	9,092	10,070	978	0.34	0.37	0.03
Dental Ins - CDC	108	147	39	0.02	0.03	0.01	151	142	(9)	0.03	0.03	0.00	1,025	714	(311)	0.04	0.03	(0.01)
Uniforms - CDC	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	293	0	(293)	0.01	0.00	(0.01)
Teaching/Educational Supplies	0	18	18	0.00	0.00	0.00	0	17	17	0.00	0.00	0.00	0	88	88	0.00	0.00	0.00
Small Equipment - CDC	0	102	102	0.00	0.02	0.02	65	99	34	0.01	0.02	0.01	1,217	495	(722)	0.05	0.02	(0.03)



Date: Jun 19, 2025  
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	CURRENT PERIOD						PRIOR PERIOD						YEAR TO DATE					
	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day
Child Care (con't)																		
Meals - CDC	2,451	662	(1,788)	0.44	0.12	(0.32)	2,574	641	(1,933)	0.49	0.12	(0.37)	12,552	3,229	(9,322)	0.47	0.12	(0.35)
Dietary Snacks - CDC	0	510	510	0.00	0.09	0.09	0	493	493	0.00	0.09	0.09	0	2,481	2,481	0.00	0.09	0.09
Special Functions - CDC	283	7	(276)	0.05	0.00	(0.05)	19	7	(12)	0.00	0.00	0.00	426	31	(395)	0.02	0.00	(0.01)
Indirect Costs-Childcare	1,400	1,400	0	0.25	0.25	0.00	1,400	1,400	0	0.27	0.26	(0.01)	7,000	7,000	0	0.26	0.26	0.00
Miscellaneous Exp-Childcare	133	68	(65)	0.02	0.01	(0.01)	102	66	(36)	0.02	0.01	(0.01)	337	330	(7)	0.01	0.01	0.00
<b>TOTAL Child Care</b>	<b>33,228</b>	<b>32,623</b>	<b>(604)</b>	<b>5.96</b>	<b>5.85</b>	<b>(0.12)</b>	<b>31,276</b>	<b>31,652</b>	<b>377</b>	<b>5.93</b>	<b>5.86</b>	<b>(0.07)</b>	<b>158,819</b>	<b>159,229</b>	<b>411</b>	<b>5.91</b>	<b>5.86</b>	<b>(0.05)</b>
<b>Equipment Depreciation</b>																		
Depreciation - Office	2,304	2,304	0	0.41	0.41	0.00	2,304	2,304	0	0.44	0.43	(0.01)	11,518	11,516	(2)	0.43	0.42	0.00
Depreciation Exp - Nursing	4,138	4,138	0	0.74	0.74	0.00	4,138	4,138	0	0.78	0.77	(0.02)	20,688	20,685	(3)	0.77	0.76	(0.01)
Depreciation - Dietary	1,375	1,375	0	0.25	0.25	0.00	1,375	1,375	0	0.26	0.25	(0.01)	6,874	6,873	(1)	0.26	0.25	0.00
Depreciation - Furniture	662	662	0	0.12	0.12	0.00	662	662	0	0.13	0.12	0.00	3,310	3,309	0	0.12	0.12	0.00
Depreciation - Maintenance	1,634	1,634	0	0.29	0.29	0.00	1,634	1,634	0	0.31	0.30	(0.01)	8,171	8,173	2	0.30	0.30	0.00
Depreciation - Vehicle	877	877	0	0.16	0.16	0.00	877	877	0	0.17	0.16	0.00	4,385	4,385	0	0.16	0.16	0.00
Depreciation-Equip Well. Ctr	200	200	0	0.04	0.04	0.00	200	200	0	0.04	0.04	0.00	1,000	1,000	0	0.04	0.04	0.00
<b>TOTAL Equipment Depreciation</b>	<b>11,189</b>	<b>11,190</b>	<b>1</b>	<b>2.01</b>	<b>2.01</b>	<b>0.00</b>	<b>11,189</b>	<b>11,190</b>	<b>1</b>	<b>2.12</b>	<b>2.07</b>	<b>(0.05)</b>	<b>55,946</b>	<b>55,941</b>	<b>(5)</b>	<b>2.08</b>	<b>2.06</b>	<b>(0.02)</b>
<b>TOTAL SNF Operating Expenses</b>	<b>2,793,728</b>	<b>2,704,139</b>	<b>(89,589)</b>	<b>501.48</b>	<b>484.61</b>	<b>(16.86)</b>	<b>2,659,797</b>	<b>2,629,526</b>	<b>(30,270)</b>	<b>504.23</b>	<b>486.95</b>	<b>(17.28)</b>	<b>13,254,026</b>	<b>13,227,181</b>	<b>(26,845)</b>	<b>492.92</b>	<b>486.65</b>	<b>(6.27)</b>
Net Operating Income	37,965	114,259	(76,294)	6.81	20.48	(13.67)	40,895	94,741	(53,846)	7.75	17.54	(9.97)	438,349	488,288	(49,939)	16.30	17.96	(1.84)
<b>SNF Building Depreciation</b>																		
Depreciation - Land Improv	1,594	1,594	0	0.29	0.29	0.00	1,594	1,594	0	0.30	0.30	(0.01)	7,970	7,970	0	0.30	0.29	0.00
Depreciation - Building	38,499	38,499	0	6.91	6.90	(0.01)	38,499	38,499	0	7.30	7.13	(0.17)	192,496	192,498	2	7.16	7.08	(0.08)
Depreciation - Parking Structr	5,437	5,437	0	0.98	0.97	0.00	5,437	5,437	0	1.03	1.01	(0.02)	27,185	27,186	1	1.01	1.00	(0.01)
Depreciation - Bldg Improv	12,328	12,328	0	2.21	2.21	0.00	12,328	12,328	0	2.34	2.28	(0.05)	61,642	61,644	3	2.29	2.27	(0.02)
Depreciation-Bldg Imp WellCtr	2,654	2,654	0	0.48	0.48	0.00	2,654	2,654	0	0.50	0.49	(0.01)	13,268	13,266	(2)	0.49	0.49	(0.01)
<b>TOTAL SNF Building Depreciation</b>	<b>60,512</b>	<b>60,512</b>	<b>0</b>	<b>10.86</b>	<b>10.84</b>	<b>(0.02)</b>	<b>60,512</b>	<b>60,512</b>	<b>0</b>	<b>11.47</b>	<b>11.21</b>	<b>(0.27)</b>	<b>302,562</b>	<b>302,564</b>	<b>2</b>	<b>11.25</b>	<b>11.13</b>	<b>(0.12)</b>
<b>Net Income</b>	<b>(22,548)</b>	<b>53,747</b>	<b>(76,294)</b>	<b>(4.05)</b>	<b>9.63</b>	<b>(13.67)</b>	<b>(19,617)</b>	<b>34,229</b>	<b>(53,846)</b>	<b>(3.72)</b>	<b>6.34</b>	<b>(9.97)</b>	<b>135,787</b>	<b>185,724</b>	<b>(49,937)</b>	<b>5.05</b>	<b>6.83</b>	<b>(1.84)</b>



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**Grand Traverse Pavilions - SNF**  
**Cottage Income Statement**  
**5/1/2025 to 5/31/2025**

Facility #

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Include Adjustment Periods: NO Include Closing Periods: NO

	CURRENT PERIOD			PRIOR PERIOD			YEAR TO DATE		
	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$
<b>Cottage Revenue</b>									
Room Rental-Cottage-Private	193,311	273,544	(80,233)	196,386	264,720	(68,333)	987,856	1,332,423	(344,567)
Room Rental-Cottage-Priv Insur	61,867	27,311	34,556	60,686	26,430	34,256	308,910	133,029	175,881
Respite-Cottages	17,590	2,976	14,614	9,455	2,880	6,575	87,895	14,496	73,399
Registration Fee - Cottages	0	170	(170)	0	164	(164)	500	828	(328)
Ancillary Rev - Cottages	838	10,192	(9,354)	575	9,863	(9,288)	3,257	49,643	(46,386)
Meal Plan	25,978	28,252	(2,274)	26,218	27,340	(1,122)	132,020	137,612	(5,592)
Personal Care Services- Privat	1,810	1,359	451	1,652	1,315	337	8,689	6,619	2,070
Contractual Discount-Private	(29,209)	0	(29,209)	(7,795)	0	(7,795)	(60,389)	0	(60,389)
Contractual Allow MA Waiver	0	0	0	0	0	0	4,844	0	4,844
Contractual Allowance PACE	(16,749)	(5,602)	(11,147)	(16,883)	(5,602)	(11,281)	(85,017)	(28,015)	(57,002)
Scholarships Private Pay	(2,782)	(4,772)	1,990	(2,884)	(4,618)	1,734	(14,028)	(23,242)	9,214
<b>TOTAL Cottage Revenue</b>	<b>252,653</b>	<b>333,430</b>	<b>(80,777)</b>	<b>267,409</b>	<b>322,492</b>	<b>(55,083)</b>	<b>1,374,536</b>	<b>1,623,393</b>	<b>(248,857)</b>
<b>Cottage Other Revenue</b>									
Beauty Shop Income	598	499	99	0	483	(483)	1,660	2,432	(772)
Donation Income - Cottages	0	4,772	(4,772)	0	4,618	(4,618)	0	23,242	(23,242)
<b>TOTAL Cottage Other Revenue</b>	<b>598</b>	<b>5,271</b>	<b>(4,673)</b>	<b>0</b>	<b>5,101</b>	<b>(5,101)</b>	<b>1,660</b>	<b>25,674</b>	<b>(24,014)</b>
<b>Total Income</b>	<b>253,251</b>	<b>338,701</b>	<b>(85,450)</b>	<b>267,409</b>	<b>327,593</b>	<b>(60,184)</b>	<b>1,376,196</b>	<b>1,649,067</b>	<b>(272,871)</b>
<b>Cottage Operating Expenses</b>									
Salary & Wages - Admin - Cott	16,573	17,030	457	15,830	16,480	650	80,524	82,949	2,425
Salary & Wages - ES Cottages	9,240	8,606	(634)	10,540	8,329	(2,211)	47,534	41,920	(5,614)
Salary & Wages - Hskpg Cottage	7,419	7,560	141	6,844	7,316	472	25,902	36,826	10,924
Salary & Wages - RN Cottages	8,091	7,687	(404)	7,830	7,440	(390)	40,693	37,446	(3,247)
Salary & Wages - LPN Cottages	1,835	1,624	(211)	2,941	1,572	(1,369)	9,150	7,913	(1,237)
Salary & Wages - CNA Cottages	36,872	76,101	39,229	38,689	73,646	34,957	196,372	370,683	174,311
Salary & Wages - UW Cottages	96,888	56,677	(40,211)	82,307	54,848	(27,459)	427,512	276,069	(151,443)
Longevity - Cottages	3,730	0	(3,730)	3,730	0	(3,730)	18,650	0	(18,650)
Longevity - Cottages Admin	940	255	(685)	940	247	(693)	4,700	1,239	(3,461)
FICA Admin Cottages	1,290	1,303	13	1,235	1,261	26	6,117	6,344	227
FICA - Env Serv Cottages	638	658	20	747	637	(110)	3,518	3,207	(311)
FICA - Cottage Housekeeping	561	578	17	517	560	43	1,953	2,818	865
FICA - RN LPN CNA and UW - Co	10,723	10,870	147	9,759	10,519	760	48,851	52,946	4,095
Workers Comp - Cottages	1,076	939	(137)	1,076	909	(167)	7,032	4,576	(2,455)
Workers Comp - Cottage Admin	0	6	6	0	6	6	0	32	32
MERS DB - Cottages	8,945	7,182	(1,763)	7,203	7,182	(21)	37,693	35,906	(1,787)
MERS DB - Cottages Admin	2,166	2,166	0	2,166	2,166	0	10,832	10,835	3
MERS DC-Cottage	1,621	2,477	856	3,272	2,397	(875)	13,069	12,064	(1,005)
Health Ins - Cottages	17,541	11,183	(6,358)	11,435	11,183	(252)	66,646	55,912	(10,734)
Dental Ins - Cottages	649	728	79	1,085	728	(357)	4,900	3,636	(1,264)
Supplies - Cottages	0	14	14	0	13	13	229	68	(161)
Supplies Plant Ops - Cottages	1,114	37	(1,077)	1,465	36	(1,429)	8,160	183	(7,977)
Supplies Laundry - Cottages	231	62	(169)	251	60	(191)	2,320	301	(2,019)
Activity Supplies - Cottages	1,149	526	(623)	542	509	(33)	3,024	2,565	(459)
Small Equipment	0	0	0	2,538	0	(2,538)	7,595	0	(7,595)
Nursing Supplies - Cottages	0	330	330	679	319	(360)	3,109	1,603	(1,506)

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**Grand Traverse Pavilions - SNF**  
**Cottage Income Statement**  
**5/1/2025 to 5/31/2025**

Facility #

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	CURRENT PERIOD			PRIOR PERIOD			YEAR TO DATE		
	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$
<b>Cottage Operating Expenses (con't)</b>									
Contract Services-Dining	65,179	63,084	(2,095)	62,654	63,084	430	314,692	315,417	725
Contract Svcs:Security-Cottag	0	228	228	0	228	228	663	1,134	471
Advertising - Cottages	146	5,472	5,326	146	5,295	5,149	7,534	26,651	19,117
Referral Fees	0	729	729	2,400	729	(1,671)	2,400	3,648	1,248
Printing & Binding - Comm Rel	0	52	52	0	52	52	0	254	254
Building Repairs - Cottages	3,869	842	(3,027)	2,997	842	(2,155)	18,045	4,205	(13,840)
Equipment Repairs - Cottages	772	137	(635)	681	137	(544)	7,994	690	(7,304)
Elevator-Cottages	1,000	351	(649)	1,000	351	(649)	5,000	1,758	(3,242)
Telephone - Cottages	320	357	37	0	357	357	1,720	1,784	64
Water - Cottages	896	1,736	840	763	1,736	973	4,013	8,679	4,666
Sewer - Cottages	1,623	1,668	45	1,468	1,668	200	7,672	8,340	668
Electric - Cottages	6,858	5,726	(1,132)	5,083	5,726	643	27,521	28,634	1,113
Natrual Gas - Cottages	2,701	1,974	(727)	773	1,974	1,201	26,999	9,873	(17,126)
Refuse Disposal - Cottages	623	657	34	623	657	34	2,492	3,283	791
Television - Cottages	2,005	1,570	(435)	2,469	1,570	(899)	7,985	7,847	(138)
Special Functions - Cottages	275	106	(169)	29	106	77	459	524	65
Beauty Shop Services	485	403	(82)	0	403	403	1,339	2,016	677
Indirect Costs-Cottages	20,000	20,000	0	20,000	20,000	0	100,000	100,000	0
Bond Interest Expense	3,820	3,278	(542)	3,820	3,278	(542)	19,099	16,384	(2,715)
Miscellaneous Exp - Cottages	434	52	(382)	45	52	7	479	258	(221)
Depreciation - Equip Cottages	917	917	0	917	917	0	4,585	4,586	1
<b>TOTAL Cottage Operating Expenses</b>	<b>341,213</b>	<b>323,938</b>	<b>(17,274)</b>	<b>319,489</b>	<b>317,525</b>	<b>(1,964)</b>	<b>1,636,772</b>	<b>1,594,006</b>	<b>(42,766)</b>
Net Operating Income	(87,962)	14,762	(102,725)	(52,080)	10,068	(62,148)	(260,577)	55,061	(315,637)
<b>Cottage Building Depreciation</b>									
Depreciation Bldg - Cottages	19,018	19,018	0	19,018	19,018	0	95,092	95,093	2
Depreciation-Cottage Bldg Impr	4,304	4,304	0	4,304	4,304	0	21,518	21,515	(3)
<b>TOTAL Cottage Building Depreciation</b>	<b>23,322</b>	<b>23,322</b>	<b>0</b>	<b>23,322</b>	<b>23,322</b>	<b>0</b>	<b>116,609</b>	<b>116,608</b>	<b>(1)</b>
Net Income	(111,284)	(8,560)	(102,725)	(75,402)	(13,254)	(62,148)	(377,186)	(61,547)	(315,639)



**Grand Traverse Pavilions - SNF**  
**Balance Sheet**  
**As Of 5/31/2025**

Facility #

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	CURRENT PERIOD	PRIOR PERIOD	PREVIOUS YEAR
	Actual \$	Actual \$	Actual \$
<b>Assets</b>	0	0	0
<b>Current Assets</b>			
<b>Cash</b>			
<b>County Held Cash</b>			
Cash - County			
Cash - Deposits (Cottages)	5,877,096	5,787,646	7,701,794
Cash - M.O.E.	74,852	79,157	87,767
<b>TOTAL County Held Cash</b>	3,319	11,304	3,319
<b>Other Cash</b>	5,955,267	5,878,107	7,792,881
A/P Cash Clearing Account			
Cash - Resident Trust	15,228	15,228	15,228
Cash-Payroll	14,443	14,443	14,626
Cash - Advance Pay Funding Ac	6,705	10,305	6,705
<b>TOTAL Other Cash</b>	7,143	31,331	31,398
<b>TOTAL Cash</b>	43,519	71,307	67,956
<b>Accounts Receivable</b>	5,998,786	5,949,413	7,860,837
<b>Other Receivables</b>	5,496,115	5,078,180	4,040,893
Medicaid QAS Settlement Rec			
A/R QMI	716,994	708,993	824,570
Interest Receivable	(30)	0	0
Grants Receivable	50,000	40,000	0
Due from Foundation	(7,800)	(7,800)	36,048
MA Wage Pass Through Receiv	16,466	6,944	6,944
<b>TOTAL Other Receivables</b>	174,252	85,344	83,696
<b>Inventory</b>	949,882	833,480	951,257
<b>Prepaid Expenses</b>	173,266	173,266	173,266
<b>Other Current Assets</b>	0	0	0
Prepaid Insurance - General	9,052	37,206	6,300
Prepaid Insurance - Work Comp.	17,761	27,701	0
<b>TOTAL Other Current Assets</b>	26,813	64,907	6,300
<b>TOTAL Current Assets</b>	12,644,862	12,099,247	13,032,553
<b>Non-Current Assets</b>			
<b>Property &amp; Equipment</b>			
<b>Other Non Current Assets</b>	15,008,416	15,104,356	15,306,973
Due from PACE North			
Deferred Outflows-Pension Plan	1,317,447	1,358,219	1,307,535
Deferred Outflows-OPEB	1,784,863	1,784,863	1,784,863
<b>TOTAL Other Non Current Assets</b>	221,999	221,999	221,999
<b>TOTAL Non-Current Assets</b>	3,324,309	3,365,081	3,314,397
<b>TOTAL Assets</b>	18,332,725	18,469,437	18,621,371
<b>Liabilities &amp; Equity</b>	30,977,587	30,568,684	31,653,924
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
<b>Accrued Expenses</b>	812,636	565,955	1,142,531
<b>Other Current Liabilities</b>	2,011,995	1,776,349	1,799,915
Current Portion of Bonds Paya			
	725,000	725,000	725,000

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**Grand Traverse Pavilions - SNF**  
**Balance Sheet**  
**As Of 5/31/2025**

Facility #

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	CURRENT PERIOD	PRIOR PERIOD	PREVIOUS YEAR
	Actual \$	Actual \$	Actual \$
<b>Other Current Liabilities (con't)</b>			
Interest Payable	87,333	60,467	122,167
Medicaid Cost Settle. Payable	3,095,000	3,062,000	2,930,000
<b>TOTAL Other Current Liabilities</b>	<b>3,907,333</b>	<b>3,847,467</b>	<b>3,777,167</b>
<b>TOTAL Current Liabilities</b>	<b>6,731,964</b>	<b>6,189,771</b>	<b>6,719,613</b>
<b>Non-Current Liabilities</b>			
<b>Long-Term Liabilities</b>			
Net Pension Liabilities			
Pension Bonds (Non-Union) Iss	5,471,525	5,471,525	5,471,525
Pension Bonds (Union) Issued	4,420,000	4,420,000	4,420,000
Bonds Payable-Series 2017 Haw	3,970,000	3,970,000	4,190,000
Def Los on Adv Refund-'17	1,150,000	1,150,000	1,380,000
	(36,332)	(36,875)	(39,044)
<b>TOTAL Long-Term Liabilities</b>	<b>14,975,193</b>	<b>14,974,650</b>	<b>15,422,481</b>
<b>Other Non-Current Liabilities</b>			
Deferred Inflow-OPEB	782,915	782,915	782,915
<b>TOTAL Other Non-Current Liabilities</b>	<b>782,915</b>	<b>782,915</b>	<b>782,915</b>
<b>TOTAL Non-Current Liabilities</b>	<b>15,758,108</b>	<b>15,757,565</b>	<b>16,205,396</b>
<b>TOTAL Liabilities</b>	<b>22,490,072</b>	<b>21,947,337</b>	<b>22,925,010</b>
<b>Equity</b>			
<b>Equity</b>			
RETAINED EARNINGS - PRIOR	10,499,269	10,499,269	10,499,269
Contributed Capital	126,540	126,540	126,540
<b>TOTAL Equity</b>	<b>10,625,809</b>	<b>10,625,809</b>	<b>10,625,809</b>
<b>Net Income (Loss)</b>	<b>(2,138,294)</b>	<b>(2,004,462)</b>	<b>(1,896,895)</b>
<b>TOTAL Equity</b>	<b>8,487,515</b>	<b>8,621,347</b>	<b>8,728,914</b>
<b>TOTAL Liabilities &amp; Equity</b>	<b>30,977,587</b>	<b>30,568,684</b>	<b>31,653,924</b>

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**Grand Traverse Pavilions - SNF**  
**Cash Flow Statement**  
**5/1/2025 to 5/31/2025**

Facility #

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	CURRENT PERIOD	PRIOR PERIOD	YEAR TO DATE
	Actual \$	Actual \$	Actual \$
Cash from Operating Activity	0	0	0
Net Income			
Net Cash provided by Operating Activities	(133,832)	(95,019)	(241,399)
Depreciation and Amortization	96,483	96,483	482,414
Changes in Working Capital Items			
Accounts Receivable	(417,935)	(349,790)	(1,455,222)
Prepaid Expenses	38,094	27,074	(20,513)
Due to/from	(10,000)	(10,000)	(50,000)
Inventory	0	0	0
Accounts Payable	246,631	(363,843)	(330,997)
Other Assets			
Medicaid Settlement Receivable	0	0	0
Employee Retention Credit Receivable	0	0	0
Due From Foundation	(9,522)	0	(9,522)
Due From Grants			
Grants Receivable	0	3,500	43,848
TOTAL Due From Grants	0	3,500	43,848
Deferred Outflows			
TOTAL Deferred Outflows	0	0	0
Due From Pace North	40,771	(144,885)	(9,912)
Medicare Settlements Receivable	0	0	0
Medicaid Wage Pass Through Rec	(88,908)	1,111	(90,557)
QAS Receivable	(8,002)	(1,577)	107,576
QMI Receivable	30	0	30
TOTAL Other Assets	(65,630)	(141,851)	41,463
Accrued Payroll & Other Expenses	262,562	183,433	178,348
Other Liabilities			
TOTAL Other Liabilities	0	0	0
Other Accrued Liabilities			
Medicare Advanced Payment	0	0	0
Deferred Inflows			
TOTAL Deferred Inflows	0	0	0
CPE and Medicaid Audit Reserve	33,000	33,000	165,000
QAS Payable	0	0	0
Net Pension Liability	0	0	0
TOTAL Other Accrued Liabilities	33,000	33,000	165,000
TOTAL Changes in Working Capital Items	86,721	(621,976)	(1,471,921)
TOTAL Net Cash provided by Operating Activities	183,204	(525,493)	(989,507)
Cash from Investing Activity	49,372	(620,512)	(1,230,906)
Fixed Asset Purchase	0	(146,190)	(181,145)
TOTAL Cash from Investing Activity	0	(146,190)	(181,145)
Cash from Financing Activities			
Long Term Debt	0	(230,000)	(450,000)
Short Term Debt/Notes Payable	0	0	0
TOTAL Cash from Financing Activities	0	(230,000)	(450,000)
Net Cash Activity	49,372	(996,703)	(1,862,051)
CASH BEG OF PERIOD	5,949,413	6,946,116	7,860,837
Cash Beginning Balances as of 4/30/2025	5,949,413	6,946,116	7,860,837
Net Cash Activity	49,372	(996,703)	(1,862,051)
Cash Ending Balance	5,998,786	5,949,413	5,998,786



Grand Traverse Pavilions					
Irregular payments					
2025					
Grand Traverse County	union pension bond principal	January	220,000.00	Amortization changes each year	Pmts done in 2039, prin. Gradually inc.
Grand Traverse County	union pension bond interest	January	93,581.25	Amortization changes each year	Expensed monthly
Grand Traverse County	Unemployment claims for 2024	January	11,547.00	We share an unemployment account	Billed by the County annually based on paid claims
AFP Specialty	Fire Panel Testing	January	18,495.54	Older invoices received in late December	Expensed in December; billing information updated
Midwest Pools Inc.	Pool bottom refinishing	January	13,625.00	Capital purchase	
Northern Michigan Glass	Front Doors	January	15,465.00	Capital purchase	
Acrisure	Cyber liability annual premium	January	12,287.50	Expensed monthly	
Warner Norcross	Attorney Fees	January	52,740.22	December fees paid in January	Expensed in December
Brown & Brown	Mgmt Liability annual premium	January	31,860.00	Expensed monthly	
Payroll	3 payrolls in the month (26 per year)	January	750,000.00	Biweekly pay, two 3 pay period months each year	
West Bend Insurance	Insured portion of Workers Compensation Exp	January	34,401.60	Down payment	Followed by 8 payments of \$11,019.80; expensed monthly
Grand Traverse County	non-union pension bond interest payment	February	53,675.00	Amortization changes each year	Expensed monthly, Paid twice each year
Otis Elevator	Two service contracts	February	7,031.88	Late billings for part of 2024	Estimate expensed monthly
CMS--Medicare	Penalties related to Survey	February	29,347.50		
State of Michigan	Quality Assurance Supplement Reconciliation	February	(259,721.82)	Annual reconciliation--refund in 2025	
Payroll	Perfect Attendance	February	9,000.00	Quarterly with an annual bonus	for those with perfect attendance
Nationwide Insurance	Liability, property and auto insurance	March	97,900.33	Installment payment 1 of 3	Calendar year policy; expensed monthly
Warner Norcross	Attorney Fees for January	March	28,282.50		
State of Michigan	Outstation worker payments per contract	March	18,725.00	1/2 Paid back to GTP by Pace	Contract renews 10/1--want decision by 6/2 each year
State of Michigan	Quality Assurance Assessment	March	264,677.40	4 months retroactive increase	
State of Michigan	Quality Measures Incentive Assessment	March	22,908.80	4 months retroactive increase	
Ginop Sales	Kubota	March	28,006.00	Board Approved Kubota Utility vehicle	
Grand Traverse County	Hawthorn cottage bond principal payment	April	230,000.00	Level principle payments	Pmts done in 2031-level principle pmts
Grand Traverse County	Hawthorn cottage bond interest payment	April	21,907.50	Amortization changes each year	Expensed monthly
Grand Traverse County	Rent--Pace Bond interest	April	41,171.25	Interest decreases each year	Paid by Pace to GTP
Relias	elearning program	April	40,053.40	Annual expense; billed 10/1 each year	Employee e-learning module
NetSmart Technologies	Annual Pmt for legacy healthcare record access	April	25,200.00	Annual payment	annual pmt for legacy healthcare record access
TES Construction	50% down on two roofs (Aspen & Birch)	April	112,500.00	Capital purchase	
Warner Norcross	Attorney Fees for Feb	April	9,750.00	legal fees	
MCMCFC	Annual Dues	April	12,100.00	This is the 2024-25 amount	
Projected					
CDW	VMWare 1 year license subscription	May	20,622.08	Annual payment	
Various	Aspen Remodel & Reequipped	May	70,889.30		
Payroll	Perfect Attendance	June	5,000.00	Quarterly payment-\$100 grossed up for FICA	for those with perfect attendance
Plante Moran	Cost Report Preparation	June	12,000.00	Medicare & Medicaid Cost Reports-annual	Benchmarking survey and MA rate proc.
TES Construction	Final 50% down on two roofs (Aspen & Birch)	June	116,000.00	Capital purchase - final 50%	
Nationwide Insurance	Liability, property and auto insurance	June	97,900.33	Installment payment 2 of 3	Calendar year policy; expensed monthly
State of Michigan	Outstation worker payments per contract	June	37,450.00	1/2 due to be paid back to GTP from Pace	Contract renews 10/1--want decision by 6/3
Grand Traverse County	union pension bond interest payment	July	89,896.25	Amortization changes each year	Expensed monthly
Otis Elevator	Elevator contracts	July	11,000.00	Annual expense for elevator maintenance	
Brightly Software, Inc.	Maintenance management software	July	11,000.00	Annual renewal for software license	
State of Michigan	2019 Audit payment--after Circuit Court decision	July???	334,731.63	Dif between audited cost and allowed costs	for claims between 10/1/20 and 9/30/21 (1 year)
State of Michigan	2022 Audit payment-audit underway Jan 2025	July??	??	Dif between audited cost and allowed costs	for claims between 10/1/21 to 9/30/23 (2 years)
Payroll	Perfect Attendance	August	5,000.00	Quarterly payment-\$100 grossed up for FICA	for those with perfect attendance
Grand Traverse County	non-union pension bond principal	August	275,000.00	Amortization changes each year	Pmts done in 2039, prin. Gradually increase
Grand Traverse County	non-union pension bond interest	August	53,675.00	Amortization changes each year	Expensed monthly
Payroll	3 payrolls in the month (26 per year)	August	750,000.00		
Leading Age	Annual Dues	September	30,000.00	Annual Dues	Updated for actual 24-25 invoice (higher by \$325.00)
Nationwide Insurance	Liability, property and auto insurance	September	97,900.33	Installment payment 3 of 3	Calendar year policy; expensed monthly
MERS	Supplemental Pension Payment	October	31,000.00	Amount varies annually	Expense accrued monthly
Grand Traverse County	Hawthorn cottage bond interest payment	October	19,176.25	Amortization changes each year	Expensed monthly
Grand Traverse County	Rent--Pace Bond principal paid to County	October	160,000.00	Pmts done in 2037, prin inc by \$5k most years	To be paid by Pace to GTP, subject to sublease payment deferral agreement
Grand Traverse County	Rent-- Pace Bond interest paid to County	October	41,171.25	Interest decreases each year	To be paid by Pace to GTP, subject to sublease payment deferral agreement
Payroll	Perfect Attendance	October	6,000.00	Quarterly payment-\$100 grossed up for FICA	for those with perfect attendance
Relias	elearning program	October	39,000.00	Annual expense; billed 10/1 each year	Employee e learning module
NetSmart Technologies	Annual Pmt for legacy healthcare record access	October	25,200.00	Annual payment	annual pmt for legacy healthcare record access
Grand Traverse County	Rent--Pace Facility	October	31,250.00	Level lease payment	To be paid by Pace to GTP
Longevity Pay	Annual pay based on seniority and hours	November	85,000.00	Annual payment; expensed monthly	Per union agreement and handbook
State of Michigan	Outstation worker payments per contract	December	19,000.00	1/2 due to be paid back to GTP from Pace	Estimate--contract runs 10/1 to 9/30 each year
MERS	Defined Benefit Pension Contribution	December	-	Elective payment approved by board (if any)	\$1.2M in 2024
Retention Pay	Part of union contract and past practice for others	December	325,000.00		Includes employer taxes, expensed monthly