

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

**REGULAR MEETING  
November 24, 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.

A.	Review and File	<u>HANDOUT#</u>
(1)	Draft Minutes of the 10/30/25 Board Meeting	1
(2)	October Resident Council Minutes	2
(3)	Third Quarter Foundation Financials	3

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

**8. CHAIRMAN REPORT – C. Crawford** Verbal

**9. FOUNDATION BOARD REPORT – K. Griggs** Verbal

**10. PACE NORTH BOARD REPORT – C. Crawford** Verbal

**11. SERVICE EXCELLANCE AWARDS – C. Crawford** 4

## **12. GRAND TRAVERSE MEDICAL CARE**

A.	General Information	
(1)	Guest Presentation – GTP Medical Director, Dr. April Kurkowski of Sound Physicians	Verbal
B.	Chief Executive Officer Board Report – D. Lavender, CEO	5
C.	Business	
(1)	Financials – K. Hansen, CFO	6
(2)	2026 Operating Budget – D. Lavender, CEO & K. Hansen, CFO	7
(3)	Self-Funded Benefits Account – Resolution 2025-5 – K. Hansen, CFO	8

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

- (1) December 10, 2025 @ 2:00pm – Regular Board Meeting
- (2) December 10, 2025 @ 3:00pm – Study Session: Pre-Strategic Plan
- (3) December 17, 2025 @ 9:00am – County Commissioners Presentation

## **13. SECOND PUBLIC COMMENT**

Refer to Rules under First Public Comment above.

## **14. CLOSED SESSION**

Closed session pursuant to section 8(e) of the Open Meetings Act, to consult with legal counsel regarding trial or settlement strategy in connection with pending litigation, Melissa Gomez v. Grand Traverse Pavilions; Grand Traverse County Health and Human Services Board; and David Hautamaki. Case No. 25-37640-CD

## **15. ADJOURNMENT**

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

**MINUTES OF THE OCTOBER 30, 2025 MEETING**

**PRESENT:** Mary Marois, Carol Crawford, Karen Griggs Board  
Darrell Lavender, Dave Hautamaki, Kory Hansen, Darcey Gratton Staff  
**ABESENT:** TJ Andrews Commission  
**GUESTS:**

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.

**Board Reorganization** – Marois reported that Grand Traverse County has re-appointed Carol Crawford to the Board for another three-year term. Marois stated that each time these re-appointments occur, the Board is required by Public Act 280 to reorganize. Marois announced that she is stepping down from her role as Board Chair.

**Motion** was made by Marois to appoint Carol Crawford as Board Chair. Seconded by Griggs. Motion carried.

**Motion** was made by Griggs to appoint Mary Marois as Board Vice Chair. Seconded by Crawford. Motion carried.

The Board expressed its deep gratitude for Mary Marois contributions as Board Chair.

**County Liaison Report** – County Liaison Andrews provided an update on recent discussions from the County Board of Commissioners (BOC) meetings. Andrews reported that the Pavilions has submitted an application for the marihuana program funds. A committee meeting has been scheduled for November 7 to review the applications and assess the process. A total of 81 applications have been received for consideration.

**Approval of Agenda** – Chair Crawford asked if there were additions, changes or corrections to the agenda. Crawford stated she has a PACE North update and would like to add it to the agenda under 11.

**Motion** was made by Marois to approve the agenda with presented changes. Seconded by Crawford 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 9/30/25 Board Meeting

(2) September Resident Council Minutes

**Motion** was made by Griggs to approve the Consent Calendar as presented. Seconded by Marois and carried unanimously.

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

**Chairman Report** – Marois expressed her appreciation for the support and collaboration of both the Board, Andrews and staff during her time as Board Chair.

**Foundation Board Report** – None

**PACE North Board Report** – Crawford reported that the PACE North Board is actively seeking new members to reach a total of nine. The Board currently has seven members, including a newly appointed member. A strategic planning session for PACE North is scheduled to take place in November to discuss areas of growth and partnerships for PACE North and the space within their main building. Crawford will report back on the details of the planning session.

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

**Chief Executive Officer Report** – Lavender began the CEO report by recognizing the outstanding service of Mary, the outgoing Board Chair.

There was no leader presentation scheduled for this month, but Dr. Kurkowski, the Medical Director, is set to present at next month's meeting. In addition, a presentation calendar for 2026 will be provided to the Board. The goal for these presentations is to ensure that each department's objectives and performance are aligned with GTP's overall priorities and strategic goals.

Lavender stated he provided former Board Chair, Marois his own 10-2025 plan and will forward on to the full Board. This informal plan is strictly for Lavender with his observations of the Pavilions over the past few months. Lavender's plan centers around building relationships, financial sustainability, organization structure and alignment, recruitment and retention, develop and execute a new strategic plan and maintaining a positive culture.

Lavender reported Ann McMann, the new Residential Services Director, is working on a plan for the Cottages. Her focus includes establishing a business model, enhancing community presence, ensuring competitive pricing and affordability, improving admissions processes, assessing internal workflows, and prioritizing resident wellbeing and quality care.

This month, Lavender had the opportunity to connect with several key community leaders, including Nate Alger, the Administrator of Grand Traverse County; Laura Glenn and Liz Monk from Munson Health Care; and Herb Lemcool, who sponsored Darrell's membership in the Rotary. Additional meetings with local vendors and partners are also planned to further strengthen GTP's community ties and relationships with service providers.

Looking ahead, Lavender will be presenting to Grand Traverse County on December 17, alongside Board Chair Carol Crawford. He also announced upcoming Town Hall meetings for GTP staff on November 18, where he, Administrator Dave Hautamaki, and Director of Nursing Holly Edmondson will provide updates. These sessions will be held at multiple times, with a recorded option available for those unable to attend in person.

In a notable example of the specialized care provided by GTP, Lavender shared an experience from October 17 when he observed a Fiberoptic Endoscopic Evaluation of Swallowing (FEES) procedure. This procedure, which uses a flexible camera to assess swallowing function, is part of a specialized service offered at GTP, made possible by a grant received in 2022. The success of this procedure demonstrates the high level of care provided to residents, with the potential for an upcoming story to highlight the unique aspects and benefits of this service.

In terms of financial performance, Lavender reported a slight decline in census numbers from late September to mid-October due to changes in the process for obtaining required medical records from hospitals but noted this issue has been worked out. Cottage occupancy remains stable, and October's activity has shown improvements. Accounts receivable are climbing at 71 days. On the wellness front, the total number of Medicare Part A patients remains stable, while outpatient visits have consistently remained in the low 90s, resulting in 444 outpatient visits for the month. Cottage resident visits were also up, with 75 visits recorded in October. The organization added 10 new hires, bringing the total number of employees to 358 as of the end of September.

Hautamaki provided an update on the Aspen Pavilion, noting that it has reopened and currently has eight residents. The primary challenge at this time is increasing staffing levels to meet operational needs for Aspen. Hautamaki also mentioned his focus is quality and survey preparation.

## **BUSINESS**

- (1) **Financial Report** – Hansen presented the financial operations report for September 2025 and answered board members' questions. Marois inquired about managing finances with lower reimbursement rates. Lavender responded that he is currently in the process of budget planning and has observed the need to tighten some processes, particularly regarding culture-related habits and accountability in budgeting.

On the expense management side, Lavender emphasized the importance of accountability when it comes to budget variances, ensuring that each department understands and adheres to its allocated budget. He plans to focus on tightening up new and replacement positions, as well as minor equipment purchases. Lavender also mentioned the need to reevaluate contract agreements and other spending.

Building repairs have increased; however, Lavender noted that this is necessary after a long period of deferred maintenance and repairs. He also highlighted the importance of managing overtime usage.

Crawford added that while overtime is a financial consideration, it is also critical to address healthcare professional burnout and the need for a healthy work-life balance.

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

- (2) **Cottage Discussion and Request – Resolution 2025-5** – Lavender reviewed a previously distributed handout outlining the need for flexibility regarding potential Cottage admissions and pricing strategies. The document proposed two mechanisms for pricing adjustments:

1. Foundation-Supported Subsidy (Preferred Primary Method)

- Funded by philanthropy or designated community benefit dollars. That may include Community Foundation disbursements and Grand Traverse Pavilions Foundation.
- Frames support as a mission-driven reinvestment rather than a discount.
- Legally and ethically aligned with public benefit principles.
- Creates donor engagement opportunities and protects assets.
- Overseen and authorized by Grand Traverse Pavilions Foundation

2. Outright Strategic Discounting (Secondary Mechanism – Still Appropriate When Structured Properly)

- Viewed not as a “loss” but as revenue optimization, preventing a greater financial deficit caused by vacancy.
- Can be used independently or in combination with Foundation subsidy.
- Must be governed by a formal Board-approved resolution authorizing CEO to construct a policy for the Community Access & Foundation-Supported Scholarship Program; this is not discretion without limits.
- Discounting is appropriate if and only if it is:
  - Time-limited,
  - Tied to measurable occupancy goals,
  - Applied equitably under published policy guidelines.

He requested Board approval for a resolution allowing for pricing adjustments as necessary, in collaboration with the Foundation, to support subsidy efforts. Lavender emphasized the strategy of targeting 90% occupancy, suggesting that this approach would be more effective in meeting long-term goals.

However, Andrews raised concerns that the resolution lacked clarity on timing and specific goals. She questioned whether the strategy was part of a sustainable plan, noting that the Pavilions might be discounting prices. Andrews suggested that the resolution should be more specific, providing details on how the process would be measured and why it would work. She proposed that the resolution could serve as a trial to assess its effectiveness, but it should be clear on its objectives and metrics.

Lavender agreed to revise the resolution, incorporating a more defined policy, and would bring the updated version back to the Board for further review. The Board also expressed a desire to gather input from the Foundation regarding the proposed changes before proceeding.

The Board expressed support for the idea of thinking outside the box with incentives. Marois acknowledged that Lavender has the lack of discretion to offer a discount on the first month's rate as an incentive for prospective residents to choose the Cottages. Marois suggested re-evaluating the possibility of granting the CEO separate discretion in these situations to better accommodate such incentives moving forward.

**Motion** made by Crawford to authorize the CEO to negotiate with potential new cottage residents through December 31, 2025 with concession available and not exceeding \$5000 per family. The CEO is to report back in January 2026 meeting with the policy and a new resolution. Seconded by Griggs and carried unanimously. Roll call Marois – yes, Crawford – yes, Griggs – yes.



Andrews requested that a detailed report be provided regarding the number of people who requested the discount, were offered it, accepted it, and the total amount of concessions given. She asked for as much data as possible, including information on individuals who did not take the offer. The board discussed the importance of documenting detailed notes and metrics for each negotiation.

- (3) **Purchase Request – Fire Wall & Switches** – Lavender presented the need to purchase a new firewall system in order to establish a fully redundant firewall setup. This investment is crucial for ensuring continuous connectivity, minimizing the risk of downtime, and strengthening the infrastructure to support the organization's cloud migration, security, and overall reliability objectives. Three bids were received and the winning bid was awarded to Insight Direct based on lowest bid price.

**Motion** was made by Marois to approve the purchase of Firewall Redundancy equipment as presented for \$10,821.63. Motion was seconded by Crawford and carried unanimously. Roll call Marois – yes, Crawford – yes, Griggs – yes.

The board agreed that, in the future, if local bids are slightly above the lowest bid, department heads may recommend the local bid over the lowest bid, considering factors such as service, proximity, and support.

- (4) **RN/LPN Shift Differential Enhancement** – Lavender reviewed and recommended for the board to approve the Letter of Understanding for the RN and LPN Shift Differential Enhancement provided in the board packet.

**Motion** was made by Marois to agree to the Letter of Understanding with the Teamsters State, County and Municipal Workers Local 214 in reference to the RN Unit and in reference to the LPN Unit regarding ratification of this agreement that deals with paid differential to retain and recruit employees as presented, seconded by Griggs and carried unanimously.

- (5) **Mandatory Inservice** – Lavender recommended for the board to approve the Letter of Understanding for the Mandatory Inservice.

**Motion** was made by Marois to accept and ratify a Letter of Understanding with the Teamsters State, County and Municipal Workers Local 214 in reference to the RN Unit, LPN Unit and General Unit agreeing to compensation time for mandatory inservice training completed outside of work scheduled hours as presented, seconded by Griggs and carried unanimously.

**Public Act 152 Insurance premium Approval** – Lavender presented a recommendation for the Board to approve the Public Act 152 Health Insurance Premium Election provided in the packet. Crawford attending a meeting earlier in the week to review the proposed change to a self-funding model with Lavender, Hansen and HR Director, Levi Petrone. Lavender reviewed that by transitioning from a fully insured to a self-funded insurance contract, Grand Traverse Pavilions is able to avoid a 10.90% renewal increase and will offer its employees health insurance at the same contribution rates for single, double, and family plans as in 2024.

**Motion** was made by Marois to accept the proposed Public Act 152 – Health Insurance Premium Election as presented, seconded by Griggs and carried unanimously.





**PAVILIONS RESIDENT COUNCIL MEETING**  
**October 16, 2025**

The October 2025 meeting of the Grand Traverse Pavilions Resident Council was called to order at 11:00am in the Multi-Purpose Room by Samantha Mahon

All residents were welcomed.

The residents waived their right to a closed meeting.

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

**Aspen Pavilion:**

1 Resident attended.

**Birch Pavilion:**

1 Resident attended.

**Cherry Pavilion:**

1 Resident attended.

**Dogwood Pavilion:**

4 Residents attended.

**Staff members were introduced:**

Samantha Mahon, CTRS, Life Enrichment

Emily Tyrrell, LMSW, Cherry Pavilion Social Work

Regina Kiogima, RN, ADON – Dogwood Pavilion

Lisa Tellings, Administrative Assistant - Forefront Dining Services

Catherine Jasso, Environmental Services Assistant Director

Ryan Hutchins, Environmental Services Director

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.

**New Business:**

No new business.

**Outings for November 2025:**

Dollar Tree – TBD

Walmart – TBD

China Fair - TBD

### **Special Events for November 2025:**

Thursday, 11/6 Rick Hilleary 2:00pm  
Sunday, 11/9 Salvation Army 2:00pm  
Monday 11/10 Billy McAllister 11:00am  
Tuesday, 11/11 Veteran's Event  
Sunday, 11/16 Nondenominational Church Service  
Wednesday, 11/19 Vision Clinic  
Thursday, 11/20 Resident Council 11:00am  
Wednesday, 11/26 Audiology Clinic

### **Resident Group Interview Questions:**

Samantha 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 Food.

#### **Food: (October)**

- Is the flavor and appearance of your food satisfactory?

X reported that it can lack flavor.

- Outside of the dietary restrictions some of you may have, do you receive food here that you like to eat?

X stated "Sometimes".

- If you have ever refused to eat a particular food, did the facility provide you with something else to eat?

One resident stated "Always", and the other residents agreed.

- Is the temperature of your hot and cold foods appropriate?

X stated, "not always".

X reported it's sometimes cold.

Concern form was submitted.

- Are the meats tender enough?

X said yes. X and X reported that the pork chops are too tough. Concern form was submitted.

- At what time do you receive your breakfast, lunch and dinner? Are the meals served within the scheduled meal delivery times?

Breakfast is served at the first pavilion starting at 8:15am and the last 9:30am. Lunch is served at the first pavilion starting at 12:15pm and the last pavilion being served at 1:30pm. Dinner starts at 5:00pm with the last pavilion being served at 6:00pm. X reported that meal delivery time is not always on time.

- What are you offered for a bedtime snack?

Residents reported chips, juice, Nutri grain bars, ice cream, cookies, and shakes are offered for snacks.

- If you ever had a concern about your food, did you tell the staff? What was their response?

X said "Yes", the response from the staff was "we'll take care of it". X reported that the staff did resolve the concern.

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

- X reported that the kitchen overall does a great job.

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

- No concerns noted.
- One resident reported that the cleanliness and the laundry are good.
- X asked about the Aspen courtyards being fixed up. Ryan reported that campus wide the facility will be doing a fall cleanup.

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

- X reported that his room is too hot. A concern form has been submitted on his behalf.
- Cati and Ryan addressed the group and reported that the temperature in the building is currently being worked on as the weather changes and gets colder.

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

- No concerns noted for nursing care.

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

- No concerns noted
- Residents reported that call light times have been improved.
- Call lights are being answered within reasonable times.

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

- X would like to add a second shower. ADON added him to the shower list.
- No further concerns noted.

**7. Discussion regarding the nighttime noise level on your Pavilion.**

- X reported doors slamming occasionally but no concerns.

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

- No additional comments note

The next Pavilions Resident Council meeting will be held on Thursday, 11/20 at 11:00am in the Multi-Purpose Room. Samantha asked for a volunteer to read over and sign the October 2025 minutes, and X said that she would do this. The Pavilions Resident Council Meeting was adjourned at 11:40am by Samantha seconded by X.

Respectfully Submitted,

\_\_\_\_\_, CTRS  
Recreational Therapist

\_\_\_\_\_X\_\_\_\_\_, Resident

**Elm Resident Council Minutes**  
**Meeting Held- October 22, 2025**

The October meeting of the Grand Traverse Pavilions Elm Resident Council was called to order at 1:38pm in the Elm Common Area.

**Members Present were:** Residents are marked “X” throughout the minutes.  
16 Residents attended.

**Staff Present:**

Susan Eldred, Recreation Therapist  
Naomi Rode, Assistant Director of Nursing  
Emily Tyrrell, Social Worker

**Old Business:**

None

**New Business:**

Asked the residents if they need help do the staff help them.  
X and X stated “yes.” X stated, “I don’t need help.”

Asked the residents if they were being offered a snack before bed.  
X stated “yes”, and X stated, “once or twice.”

Asked the residents if the staff were respectful to the residents.  
X and X stated “yes.” X stated, “yeah they treat me ok.”

Asked the residents if the food is good here.  
X, X, X, X and X stated “yes” it is good. X and X stated, “it’s ok.”

Asked the residents if the rooms were getting cleaned.  
X, X and X stated “yes.”

Asked the residents if their clothes are getting cleaned.  
X stated, “as far as I know.” X stated, “yes they are, they do a good job.” X stated “yes”, and X stated “usually.”

Asked the residents if the Temperature in the rooms is good.  
X and X stated “yes.” X stated, “a little cold” and X stated, “oh gosh yes.”

Asked the residents if they have enough to do.  
X stated “enough”, and X stated, “enough to do.” X and X stated “yes.”

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

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

Suggestions for upcoming activities:

Cake

Cinnamon Rolls

Christmas Cards

Decorate for Christmas

Hunting

Meeting was closed at 2:00pm

Respectfully submitted,

Susan Eldred, CTRS

Naomi Rode, BSN, RN

Emily Tyrrell, LLBSW

Grand Traverse Pavilions Foundation  
BALANCE SHEET  
SEPTEMBER 30, 2025

3

Assets		
Unrestricted Assets-Cash		
General Cash	134,605.35	
Annual Events	56,919.86	
Concert On The Lawn	100,800.28	
Board Advised Fund	6,801.00	
Activities	5,563.64	
Adult Day Unit	1,136.72	
Memorials	1,484.29	
Total Unrestricted Cash		307,311.14
Restricted Assets-Cash		
Lights of Love	6,675.00	
Campus Beautification	37,498.68	
Caregiver Conference	2,541.10	
Gwen Rauch Memorial Emp Cancer	14,742.29	
Benevolent Fund	17,000.00	
Adult Day Services Fund	1,764.58	
Cottages	630.00	
Wellness Center Fund	575.00	
Total Restricted Cash		81,426.65
Total Cash-Restricted and Unrestricted		388,737.79
Restricted Assets-Investments		
Employee Education Endowment F	67,548.37	
Pet Care Endowment Fund	50,064.31	
Benevolent Endowment Fund	2,137,222.44	
Total Restricted Assets-Investments		2,254,835.12
Total Assets		2,643,572.91
Liabilities and Equity		
Liabilities		
Total Liabilities		.00
Equity		
Retained Earnings	2,353,513.50	
Retained Earnings-Current Year	290,059.41	
Total Equity		2,643,572.91
Total Liabilities and Equity		2,643,572.91



Grand Traverse Pavilions Foundation  
INCOME STATEMENT

FOR THE NINE PERIODS ENDED SEPTEMBER 30, 2025

	PERIOD TO DATE ACTUAL	YEAR TO DATE ACTUAL
Revenue		
Donation Inc - Annual Campaign	20,000.00	91,978.80
Donation Inc - Concert On The	696.00	18,522.68
Donation Inc - Special Project	.00	1,057.88
Donation Inc - Activities	.00	914.30
Donation Inc - Benevolent	.00	16,990.00
Donation Inc - Memorials	35.00	151.29
Sponsorship Inc - Golf Event	.00	10,850.00
Sponsorship Inc - Concert On T	.00	20,499.00
Ticket Sales - Golf Event	.00	7,560.00
Other Sales- Golf Event Progra	.00	60.00
Silent Auction Income-Golf Eve	.00	2,325.00
Concession Sales - Concert On	.00	17,257.00
Grant Income	.00	1,000.00
<b>TOTAL Revenue</b>	<b>20,731.00</b>	<b>189,165.95</b>
<b>Gross Profit</b>	<b>20,731.00</b>	<b>189,165.95</b>
Operating Expense		
Programming Exp.-Television	.00	7,291.61
Programming Exp. - Misc. Grant	10,000.00	10,000.00
Programming Exp - Activities	.00	1,057.88
Programming Exp - Benevolent	.00	37,559.00
Programming Exp. - Cottages	.00	9,369.31
Programming Exp - Wellness Ctr	.00	4,383.98
Programming Exp - Emp Edu	.00	6,000.00
Programming Exp. - Pet Care Fu	.00	16,315.62
Fundraising Expense - Golf Eve	.00	7,072.00
Fundraising Expense - Concert	.00	159.00
Food/Tent Rental-Concert on La	.00	2,585.00
Advertising - Concert On The L	615.00	2,047.00
Financial Statement Audit	.00	7,700.00
Investment Advisory Fees	.00	10,869.14
Bank and Credit Card Fees	121.97	1,230.99
Entertainment - Concert On The	.00	10,000.00
Sound - Concert On The Lawn	.00	3,600.00
Silent Auction Expense - Golf	.00	50.00
Misc Expense - Concert on the	936.41	2,774.21
<b>TOTAL Operating Expense</b>	<b>11,673.38</b>	<b>140,064.74</b>
<b>Net Income from Operations</b>	<b>9,057.62</b>	<b>49,101.21</b>
Other Income and Expense		
Investment Income (Loss)		
Unrealized Gains (Losses)	50,721.35	199,496.46
Interest and Dividend Income	4,692.49	41,461.74
<b>TOTAL Investment Income (Loss)</b>	<b>55,413.84</b>	<b>240,958.20</b>
<b>TOTAL Other Income and Expense</b>	<b>55,413.84</b>	<b>240,958.20</b>
<b>Earnings before Income Tax</b>	<b>64,471.46</b>	<b>290,059.41</b>
<b>Net Income (Loss)</b>	<b>64,471.46</b>	<b>290,059.41</b>

# GRAND TRAVERSE PAVILIONS

## Service Excellence Award Program

### September 2025

<b>Employee:</b>	Nicole Ferguson
<b>Awarded for:</b>	Always looking out for residents and helping out where ever needed. Also for going the extra mile and helping set up for an activity.
<b>Position:</b>	CNA
<b>Nominated by:</b>	Susan Eldred, Recreational Therapist

<b>Employee:</b>	Barbara Hoseit
<b>Awarded for:</b>	Thank You for doing a Great Job of cleaning and sanitizing a piece of medical equipment then following the correction procedure for future use and a speedy availability for one if needed quickly for a medical emergency by placing in the nursing station/charting room.
<b>Position:</b>	Central Supply Technician
<b>Nominated by:</b>	Tara Send, RN

<b>Employee:</b>	Sam Zeller
<b>Awarded for:</b>	Resident X had requested his outside window be cleaned . He made it a point to tell me the “young man did a fine job.” 😊
<b>Position:</b>	Custodian
<b>Nominated by:</b>	Resident

<b>Employee:</b>	Janet Vanwingerden
<b>Awarded for:</b>	Being an amazing nurse and care giver. Helping residents with whatever their needs are not just nursing. Always friendly to visitors and staff and helping whenever needed.
<b>Position:</b>	RN
<b>Nominated by:</b>	Susan Eldred, Recreational Therapist

## LeadingAge Michigan – Member Award Nominations

- **Trustee of the Year** – Recognizes a board member who has made an outstanding contribution to seniors, staff, and the organization’s mission.

**Mary Marois** - *DHHS Board (2009)*

**Volunteer of the Year** – Honors individuals or groups who provide exemplary volunteer service within our community.

**Cynthia Klingler** - *Foundation Board (2009)*

- **Emerging Leader** – Celebrates a rising leader who is already making a positive impact and shows great potential for the future.

**Natalia Johnson** - *Cottage Nurse (2012)*

**Chris Hinze** - *Outpatient Therapy Manager (2011)*

**Ty Antkoviak** - *Staff Development Coordinator (2024)*

- **MVP Award** – For individuals with at least 15 years of dedicated service who have made a lasting impact in aging services.

**Carrie Baldwin** - *Physical Therapist (2002)*

- **The Servant’s Heart Award** – For individuals who demonstrate compassion, empathy, and kindness in everything they do.

**Nicki Eason** - *Certified Nurse Aide (2000)*

**Joslin Boyd** - *Universal Worker (2022)*

- **Operational Excellence Award** – Recognizes behind-the-scenes team members (HR, admin, operations, etc.) who help drive daily success.

**Dan Butler** – *Information Systems Director (2000)*

- **Exceptional Leadership Award** – For leaders who uplift their teams and the community through their dedication and professionalism.

**Holly Edmondson** – *Director of Clinical Services (2006)*

- **Empowerment Award** – Honors those who mentor, coach, and empower others to grow and succeed.

**Donita Stokes** – *Certified Nurse Aide (1996)*

- **Mission in Motion Award (Group Award)** – Celebrates programs or services that bring purpose to life and make a meaningful difference in aging services.

**GTP Child Care Center**



**TO:** Grand Traverse County Department of Health and Human Services Board  
**FROM:** Darrell Lavender, CEO  
**RE:** October Report

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

	Nov-MTD	Oct-25	Sept-25	Aug-25	July-25	Jun-25	May-25
Medical Care Facility (MCF)	186	174	180	179	179	177	180
Cottages	59	54	54	53	54	55	56

<b>Occupancy</b>	Oct-25	Sept-25	Aug-25	July-25	June-25	May-25
MTD Goal 85% Available beds	78%	91%	90%	90%	89%	90%
YTD Goal 85% Licensed beds	74%	74%	74%	74%	74%	74%

<b>MCF</b>	Oct-25	Sept-25	Aug-25	July-25	June-25	May-25
Admissions & Re-admits	64	52	60	56	56	61
Discharges	58	56	55	55	58	59
MMC Referrals	203	217	217	237	200	207
MMC Denied	44	49	45	55	46	28
Transfers to LTC	2	1	3	3	4	5

<b>Cottages</b>	Oct-25	Sept-25	Aug-25	July-25	June-25	May-25
Admissions	2	2	6	0	1	1
Respite	4	7	8	8	5	9
Discharges	1	2	2	2	1	0

### **Finance**

	Oct-25	Sept-25	Aug-25	July-25	June-25	May-25
Combined Net Income	\$(153,003)	\$(118,653)	\$(6,604)	\$538,304	\$(267,557)	\$(133,832)
MCF Net Income	\$(84,306)	\$(46,952)	\$88,504	\$572,354	*\$(193,338)	\$(22,548)
Cottage Net Income	\$(68,697)	\$(71,701)	\$(95,108)	\$(34,050)	\$(74,219)	\$(111,284)
Cash Balance	\$4,229,415	\$4,422,774	\$5,171,423	\$5,715,117	\$5,672,193	\$5,998,786
A/R Days Receivable Outstanding	73	71	68	61	66	61

\*On June 24, 2025 an issue was identified where certain PDPM billing codes were calculated at a much-reduced rate, resulting in under-reported Medicare A and Medicare Advantage revenue. Further investigation found several hundred thousand of under-reported revenue for a nine-month period 10/1/24-6/30/25. Billing and related journal entries for June were closed prior to this discovery. This results in corrections to revenue to be reflected next month in July 2025.

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

	Oct-25	Sept-25	Aug-25	July-25	June-25	May-25
MCF Operating Expenses Actual PPD	520	526	\$501	\$507	\$527	\$501
MCF Operating Expenses Budgeted PPD	488	491	\$488	\$488	\$487	\$485
Variance (unfavorable)/favorable	\$(32)	\$(35)	\$(13)	\$(19)	\$(40)	\$(16)

## Facility Reported Incidents

	Oct-25	Sept-25	Aug-25	July-25	June-25	May-25
Medical Care Facility	2	2	2	4	9	5

## Wellness Center

	Oct-25	Sept-25	Aug-25	July-25	June-25	May-25
Inpatient Rehab						
Medicare A	24	24	31	32	30	28
Medicare Advantage Skilled	50	45	37	38	39	50
Private Insurance: Inpatient	10	7	7	10	11	9
Private Pay: Inpatient	2	0	1	1	0	0
Auto: Inpatient	0	0	0	81	0	0
Med A/Rehab Inpatient Totals	86	76	76	32	80	87
Medicaid	3	3	4	4	3	3
Medicare B: Inpatient	20	18	25	20	23	22
Medicare B Advantage: Inpatient	30	22	21	21	17	21
Med B Inpatient Totals	53	43	50	45	43	46
Medicare B: Outpatient	22	31	30	24	28	32
Medicare B Advantage: Outpatient	51	44	43	49	47	44
Private Insurance: Outpatient	22	19	20	19	12	19
Work Compensation: Outpatient	0	0	0	0	0	0
Outpatient Totals	95	94	93	92	87	95
Outpatient/Aquatic Center						
Aquatic inpatients therapy visits	11	16	7	13	14	16
Aquatic aftercare visits per month	348	336	352	365	345	329
Aquatic outpatient PT visits	201	193	180	201	142	141
Aquatic group class participants	128	96	102	131	115	136
Land therapy visits (PT, OT, SLP)	265	251	212	255	308	280
Total Outpatient therapy visit	466	444	392	456	450	421
Outpatient aquatic therapy revenue	50,703.07	45,693.55	42,758.73	51,416.05	45,797.97	43,724.84
Aftercare monthly revenue	3,480	3360	3520	3,560	3,450	3,290
Aquatic group class revenue	2,560	1920	2040	2,620	2,300	2,720
Cottages visits	61	75	58	71	80	69
Total Wellness center revenue	56,743.07	50,973.55	48,318.73	57,686.05	51,547.97	49,734.84

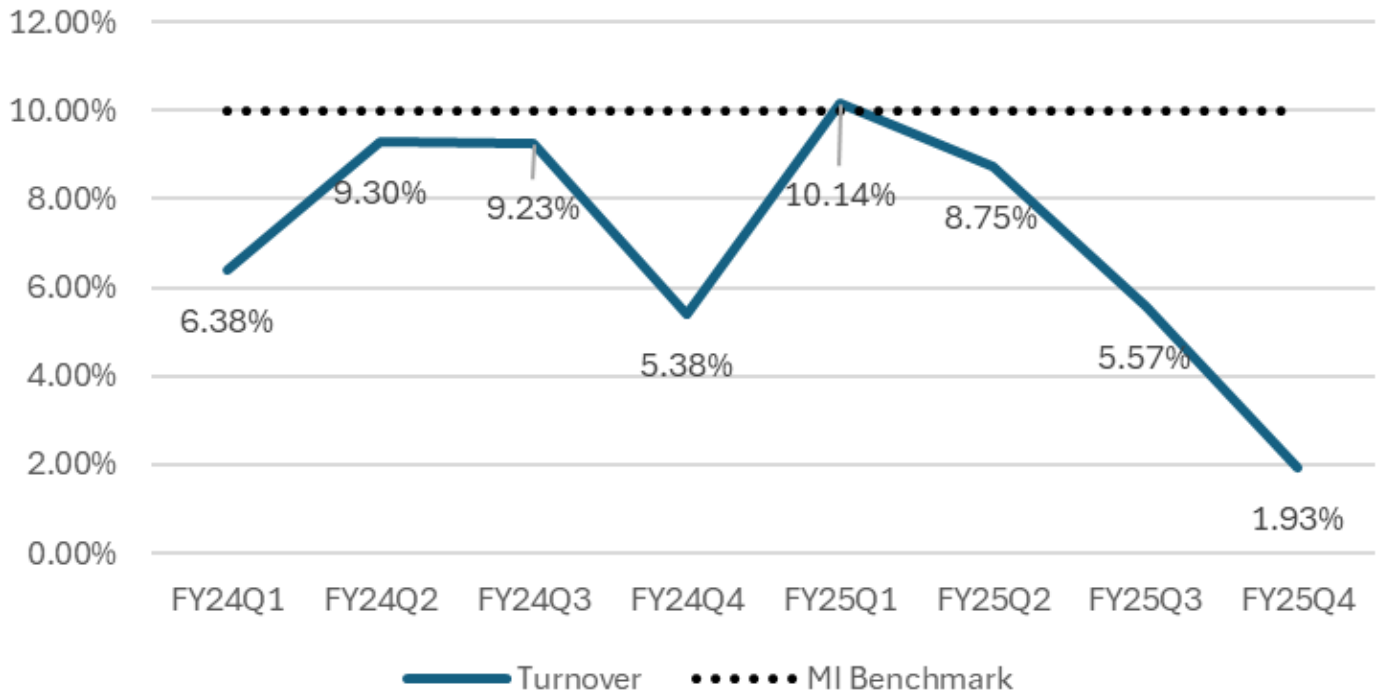
## Staffing

	Oct-25	Sept-25	Aug-25	July-25	June-25	May-25
Hires	10	10	11	14	13	13
Resignations	1	5	4	0	4	3
Referrals	4	8	2	8	6	8
Total # Employees	361	358	361	358	337	341

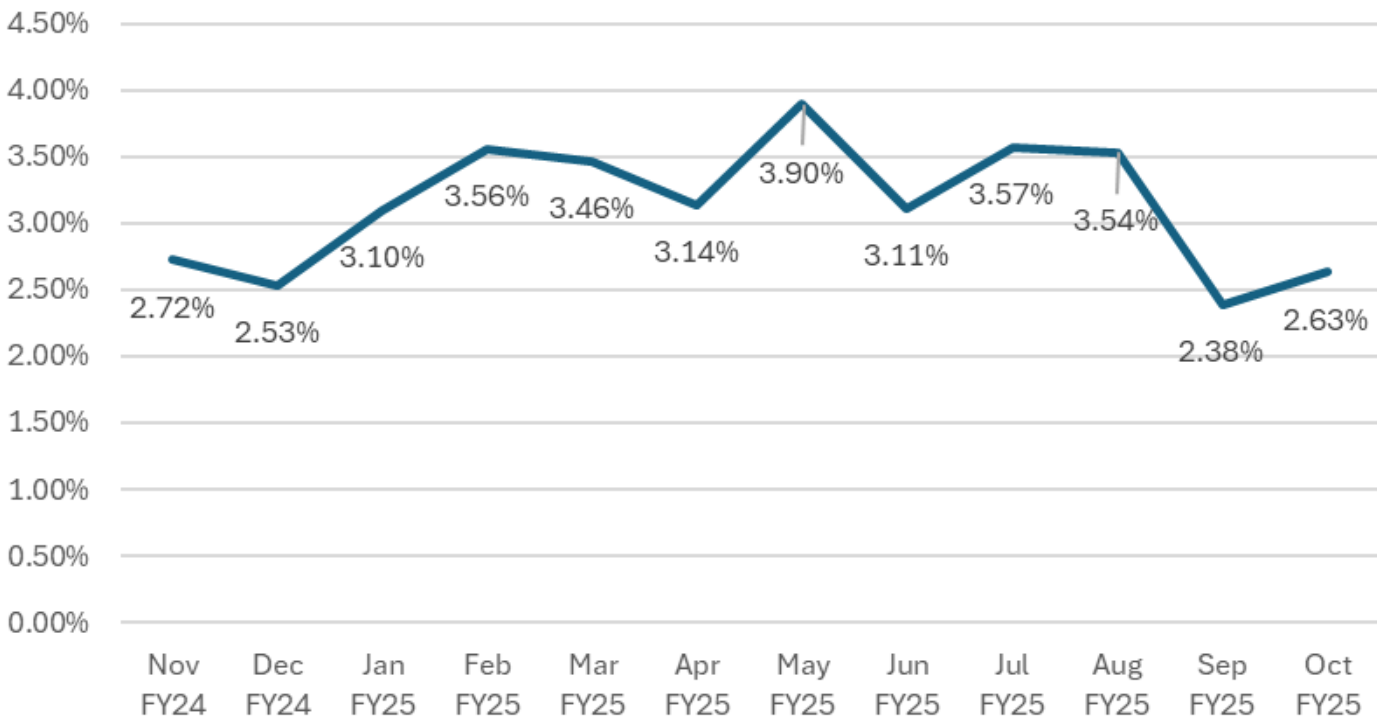
November 2025 MDT # 365 employees

Talent Sourcing and Recruiting is underway for census to grow to 195 (CNAs, UWs, RNs, Social Worker, ADON, Campus Manager)

## Employee Turnover by Quarter



## Overtime - Rolling Twelve Months



## **Environmental Services**

Fall clean-up around campus is ongoing. Finalizing winter preparations.

Aspen concrete sidewalk replacement is complete. Looks fantastic out back.

Christmas decorations planning underway. Decorating around campus starts beginning of November.



# GRAND TRAVERSE PAVILIONS MEMORANDUM

Financial Operations Report  
October 2025

## Grand Traverse Pavilions Combined

### REVENUE:

The overall revenue for the Pavilions in October was \$3,027,162 resulting in an unfavorable budget variance of \$108,537.

### EXPENSES:

The total overall operating expenses for the Pavilions in October were \$3,180,164 resulting in an unfavorable variance to budget of \$68,652.

### NET INCOME/LOSS:

There was a net loss of \$153,003 from the combined programs of the Pavilions in October resulting in an unfavorable budget variance of \$177,190.

### OPERATING CASH:

Total cash at month-end was \$4,229,415. There was a net decrease in overall cash of \$193,359 for the month. The QAS payment was rebased effective October 1 reducing our monthly payment by \$27,000 which will be recorded as a receivable until Medicaid recognizes our actual higher Medicaid days. Additionally, the QMI payment for FY26 has not been processed which is another \$25,000/month that will be retroactively paid at a later date.

### VOUCHERS:

Purchase orders, invoices, checks written, and supporting documentation were reviewed for voucher numbers 5695-5702 for the month of October and were in order without exception.

## Grand Traverse Medical Care

### REVENUE:

Total Revenue was \$2,781,283 which was below the budgeted amount by \$37,115 for a negative variance. The census for October averaged 174 residents which was 6 below the budgeted census and 6 below the prior month average. Private pay census was ten above budget, Medicare was eight below budget, Medicaid was fourteen below budget, while Medicaid Hospice was six above the budgeted census. The occupancy for October was 72.5% of

licensed beds and 78.4% of available beds. Year-to-date occupancy is 74.2% of licensed bed days and 88.4% of available bed days.

The state did extend the non-available bed plan for another year, calling it an interim plan, through October 30, 2025, before a permanent plan would go into effect. The interim plan would have certain restrictions including having to commit to the plan for the entire 12-month period. To manage census to 85% (to avoid a significant reduction in future Medicaid payments) we plan to increase our available beds to 222 (from 199 currently) effective October 1, 2025. With this, we would need a census of 189 to achieve 85% occupancy. The state has approved our extension of the current non-available bed plan through October 30, 2025.

Resident Revenue was \$2,517,230 which was under the budgeted amount for a negative variance of \$121,104. The Medicaid reimbursement decrease from \$440/day to \$400/day effective 10/1/25. Lower census also contributed to the decrease in Resident Revenue.

Other revenue was \$264,054 resulting in a positive budget variance of \$83,990. The positive variance is primarily due to receiving a shared savings payment of \$71,761 from Sound Physician Group's Accountable Care Organization. This is the first time receiving this and an annual payment covering the previous year (10/1/24-9/30/25).

We are still waiting for the Appeals Review Officer will write a report of his decision regarding two audit adjustments that were appealed from the 2022 cost report audit.

#### EXPENSES:

Operating Expenses totaled \$2,805,077 resulting in an unfavorable budget variance of \$79,937.

#### NET INCOME/LOSS:

Grand Traverse Medical Care produced a net loss \$84,306 for the month, which produced a negative budget variance of \$117,052.

#### RECEIVABLES:

Days Receivable Outstanding ("DRO") is 73 days as of 10/31/2025. This is two more than as of 9/30/2025. Our goal is to reduce that number to 45 days.

Throughout the month of October, we had three residents who had filed a Medicaid application and were awaiting determination with two of those applicants approved, plus an additional resident from the previous month.

We currently have two 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.

### **The Cottages**

#### **REVENUE:**

Total revenue of \$267,278 resulted in unfavorable variance of \$71,422 to the budget.

The average leased occupancy for the Cottages-Assisted Living was 53 apartments during the month which was one more than the previous month and 8 below the budgeted amount, representing 69% occupancy. In addition, there were 26 days (average of 0.84 per night) of overnight respite provided during the month (0.3 less than the prior month and equal to 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 55 residents (one more than the prior month).

Occupancy above included an average of 13 PACE North residents in the Cottages, (equal to the prior month) and 0 days of Respite Care were provided for a Pace North participant (7 less than the prior month).

#### **EXPENSES:**

Expenses for October (before building depreciation) were \$312,653 which was under the budgeted amount by \$11,285 for a favorable variance.

#### **NET INCOME/LOSS:**

The program had a net loss for the month of \$68,697 resulting in an unfavorable variance of \$60,137.

### **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*	\$4.2M
Current Fund Balance as a percentage of Operating Budget	11.5%
Amount Available Above/ (Below) Target	(\$3.1M)

\*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.

**Grand Traverse Pavilions - SNF**  
**Combined Income Statement**  
**10/1/2025 to 10/31/2025**

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	2,792,443	2,982,712	(190,269)	2,948,287	2,886,313	61,974	29,203,732	29,248,721	(44,988)
Other Revenue	234,719	152,987	81,732	152,999	144,147	8,852	1,693,350	1,476,831	216,519
Total Revenue	3,027,162	3,135,699	(108,537)	3,101,286	3,030,460	70,826	30,897,082	30,725,552	171,530
Salaries & Wages	1,851,713	1,829,456	(22,257)	1,801,261	1,771,120	(30,141)	17,691,734	17,817,525	125,791
Benefits	457,067	455,276	(1,791)	459,261	444,682	(14,580)	4,583,269	4,489,171	(94,098)
Other Operating Expenses	748,035	703,972	(44,063)	836,068	691,876	(144,192)	7,644,895	6,973,108	(671,787)
Interest Expense	27,408	26,867	541	27,408	26,867	541	274,083	268,658	5,425
Depreciation	95,941	95,941	0	95,941	95,941	0	959,406	959,404	(2)
Total Operating Expenses	3,180,164	3,111,512	(68,652)	3,219,939	3,030,486	(189,453)	31,153,386	30,507,866	(645,520)
Net Operating Income	(153,003)	24,187	(177,190)	(118,653)	(26)	(118,627)	(256,304)	217,686	(473,990)

Date: Nov 18, 2025			Grand Traverse Pavilions - SNF										Facility #					
Time: 15:05:11 EST			SNF Income Statement															
User: Kory R. Hansen			10/1/2025 to 10/31/2025										Page # 1					
Include Adjustment Periods:			NO			Include Closing Periods:			NO									

Grand Traverse Pavilions - SNF  
SNF Income Statement  
10/1/2025 to 10/31/2025

Facility #

Page # 2

	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>Nursing (con't)</b>																		
Salary & Wages - UW SNF	13,588	14,112	524	2.52	2.53	0.01	7,126	13,657	6,531	1.32	2.53	1.21	83,839	138,392	54,553	1.55	2.53	0.98
Longevity - RN	4,777	739	(4,038)	0.89	0.13	(0.75)	4,777	715	(4,062)	0.88	0.13	(0.75)	47,770	7,246	(40,524)	0.88	0.13	(0.75)
Longevity - LPN	2,422	459	(1,963)	0.45	0.08	(0.37)	2,422	444	(1,978)	0.45	0.08	(0.37)	24,220	4,497	(19,723)	0.45	0.08	(0.37)
Longevity - CNA	12,607	1,656	(10,951)	2.34	0.30	(2.04)	12,607	1,603	(11,004)	2.33	0.30	(2.03)	126,070	16,241	(109,829)	2.33	0.30	(2.03)
FICA - Nursing	69,478	74,828	5,350	12.88	13.41	0.53	67,343	72,414	5,071	12.44	13.41	0.97	665,286	733,801	68,515	12.29	13.41	1.12
Workers Comp - Nursing	9,064	8,270	(794)	1.68	1.48	(0.20)	7,738	8,003	265	1.43	1.48	0.05	86,350	81,097	(5,253)	1.60	1.48	(0.11)
MERS DB - Nursing	38,126	38,127	1	7.07	6.83	(0.23)	38,126	38,127	1	7.04	7.06	0.02	381,303	381,264	(39)	7.05	6.97	(0.08)
MERS DC:Nursing	19,065	16,352	(2,713)	3.53	2.93	(0.60)	19,664	15,825	(3,839)	3.63	2.93	(0.70)	181,152	160,356	(20,796)	3.35	2.93	(0.42)
Health Ins - Nursing	74,886	81,168	6,282	13.88	14.55	0.67	74,933	78,550	3,617	13.85	14.55	0.70	797,034	795,973	(1,061)	14.73	14.55	(0.18)
Health Ins - Retirees Nursing	6,453	8,105	1,652	1.20	1.45	0.26	10,740	7,843	(2,897)	1.98	1.45	(0.53)	62,325	79,476	17,151	1.15	1.45	0.30
Dental Ins - Nursing	4,601	5,787	1,186	0.85	1.04	0.18	4,756	5,601	845	0.88	1.04	0.16	55,737	56,753	1,016	1.03	1.04	0.01
Uniforms - Nursing	0	248	248	0.00	0.04	0.04	1,589	240	(1,349)	0.29	0.04	(0.25)	4,337	2,436	(1,901)	0.08	0.04	(0.04)
Small Equipment	11,224	5,971	(5,253)	2.08	1.07	(1.01)	7,875	5,778	(2,097)	1.46	1.07	(0.39)	146,104	58,550	(87,554)	2.70	1.07	(1.63)
Nursing Supplies	24,147	22,341	(1,806)	4.47	4.00	(0.47)	22,398	21,620	(778)	4.14	4.00	(0.13)	259,488	219,082	(40,406)	4.80	4.00	(0.79)
Briefs	9,887	5,844	(4,043)	1.83	1.05	(0.78)	6,620	5,656	(964)	1.22	1.05	(0.18)	67,965	57,311	(10,654)	1.26	1.05	(0.21)
Stock Meds	1,923	2,293	370	0.36	0.41	0.05	2,329	2,219	(110)	0.43	0.41	(0.02)	40,788	22,491	(18,297)	0.75	0.41	(0.34)
Flu Vaccine	1,039	3,037	1,998	0.19	0.54	0.35	13,190	2,939	(10,251)	2.44	0.54	(1.89)	38,770	29,785	(8,985)	0.72	0.54	(0.17)
IV Supplies	0	1,198	1,198	0.00	0.21	0.21	182	1,160	978	0.03	0.21	0.18	4,911	11,752	6,841	0.09	0.21	0.12
Special Equipment Rental	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	200	0	(200)	0.00	0.00	0.00
Non-Legend Drugs	4,800	4,127	(673)	0.89	0.74	(0.15)	4,797	3,994	(803)	0.89	0.74	(0.15)	45,686	40,470	(5,216)	0.84	0.74	(0.10)
Professional Services - Medic	3,520	3,520	0	0.65	0.63	(0.02)	3,520	3,520	0	0.65	0.65	0.00	35,700	35,200	(500)	0.66	0.64	(0.02)
Agency Nurse Staffing	10,305	0	(10,305)	1.91	0.00	(1.91)	26,483	0	(26,483)	4.89	0.00	(4.89)	217,890	0	(217,890)	4.03	0.00	(4.03)
Building Repairs-Resident Roo	2,246	2,096	(150)	0.42	0.38	(0.04)	13,981	2,029	(11,952)	2.58	0.38	(2.21)	96,105	20,556	(75,549)	1.78	0.38	(1.40)
Equipment Repairs	2,233	3,020	787	0.41	0.54	0.13	10,624	2,922	(7,702)	1.96	0.54	(1.42)	38,648	29,614	(9,034)	0.71	0.54	(0.17)
Education & Training - Nursing	135	527	392	0.03	0.09	0.07	27	510	483	0.00	0.09	0.09	22,452	5,167	(17,285)	0.41	0.09	(0.32)
Vehicle Travel	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	3	0	(2)	0.00	0.00	0.00
Med Waste:Nursing-Medical Care	0	1,994	1,994	0.00	0.36	0.36	4,109	1,994	(2,115)	0.76	0.37	(0.39)	20,544	19,939	(604)	0.38	0.36	(0.02)
Resident Loss Replacement	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	1,993	0	(1,993)	0.04	0.00	(0.04)
<b>TOTAL Nursing</b>	<b>1,255,764</b>	<b>1,267,000</b>	<b>11,236</b>	<b>232.72</b>	<b>227.06</b>	<b>(5.66)</b>	<b>1,267,164</b>	<b>1,227,539</b>	<b>(39,625)</b>	<b>234.14</b>	<b>227.32</b>	<b>(6.82)</b>	<b>12,479,467</b>	<b>12,433,227</b>	<b>(46,240)</b>	<b>230.62</b>	<b>227.22</b>	<b>(3.40)</b>
<b>Nurse Administration</b>																		
Salary & Wages - Nursing Admin	152,796	135,656	(17,140)	28.32	24.31	(4.01)	141,036	131,280	(9,756)	26.06	24.31	(1.75)	1,427,721	1,330,306	(97,415)	26.38	24.31	(2.07)
Longevity-Nursing Admin	2,854	1,136	(1,718)	0.53	0.20	(0.33)	2,854	1,100	(1,754)	0.53	0.20	(0.32)	28,540	11,144	(17,396)	0.53	0.20	(0.32)
FICA - Nursing Admin	10,474	10,465	(9)	1.94	1.88	(0.07)	10,264	10,127	(137)	1.90	1.88	(0.02)	102,332	102,621	289	1.89	1.88	(0.02)
Workers Comp - Nurse Admin	37	63	26	0.01	0.01	0.00	37	61	24	0.01	0.01	0.00	370	618	248	0.01	0.01	0.00
MERS DB - Nursing Admin	18,711	18,711	0	3.47	3.35	(0.11)	18,711	18,711	0	3.46	3.47	0.01	187,107	187,106	(1)	3.46	3.42	(0.04)
MERS DC: Nurse Administration	1,093	88	(1,005)	0.20	0.02	(0.19)	1,607	85	(1,522)	0.30	0.02	(0.28)	20,857	858	(19,999)	0.39	0.02	(0.37)
Nurse Admin Consulting	6,670	6,051	(619)	1.24	1.08	(0.15)	4,971	5,856	885	0.92	1.08	0.17	56,517	59,336	2,819	1.04	1.08	0.04
<b>TOTAL Nurse Administration</b>	<b>192,634</b>	<b>172,170</b>	<b>(20,464)</b>	<b>35.70</b>	<b>30.85</b>	<b>(4.84)</b>	<b>179,480</b>	<b>167,220</b>	<b>(12,260)</b>	<b>33.16</b>	<b>30.97</b>	<b>(2.20)</b>	<b>1,823,443</b>	<b>1,691,989</b>	<b>(131,454)</b>	<b>33.70</b>	<b>30.92</b>	<b>(2.78)</b>
<b>TOTAL Nursing Administrative</b>	<b>1,448,398</b>	<b>1,439,170</b>	<b>(9,228)</b>	<b>268.42</b>	<b>257.92</b>	<b>(10.50)</b>	<b>1,446,644</b>	<b>1,394,759</b>	<b>(51,885)</b>	<b>267.30</b>	<b>258.29</b>	<b>(9.01)</b>	<b>14,302,910</b>	<b>14,125,216</b>	<b>(177,694)</b>	<b>264.32</b>	<b>258.14</b>	<b>(6.18)</b>
<b>Administrative</b>																		
Salary & Wages - Admin	75,007	80,535	5,528	13.90	14.43	0.53	95,625	78,614	(17,011)	17.67	14.56	(3.11)	629,437	666,825	37,388	11.63	12.19	0.55
Longevity - Admin	1,313	397	(916)	0.24	0.07	(0.17)	1,313	385	(928)	0.24	0.07	(0.17)	13,130	3,898	(9,232)	0.24	0.07	(0.17)
FICA - Admin	5,630	5,397	(233)	1.04	0.97	(0.08)	5,335	5,223	(112)	0.99	0.97	(0.02)	45,280	52,925	7,645	0.84	0.97	0.13
Workers Comp - Admin	168	42	(126)	0.03	0.01	(0.02)	19	41	22	0.00	0.01	0.00	339	411	72	0.01	0.01	0.00
MERS - Administration	6,757	6,757	0	1.25	1.21	(0.04)	6,757	6,757	0	1.25	1.25	0.00	67,570	67,570	0	1.25	1.23	(0.01)
MERS DC:Administration	4,510	3,882	(628)	0.84	0.70	(0.14)	3,861	3,757	(104)	0.71	0.70	(0.02)	35,620	38,066	2,446	0.66	0.70	0.04
Health Ins - Administration	5,316	6,013	697	0.99	1.08	0.09	7,320	5,819	(1,501)	1.35	1.08	(0.27)	49,021	58,968	9,947	0.91	1.08	0.17

Grand Traverse Pavilions - SNF  
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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
Administrative (con't)																					
Health Ins - Retirees - Admin	290	0	(290)	0.05	0.00	(0.05)		0	0	0	0.00	0.00	0.00		290	0	(290)	0.01	0.00	(0.01)	
Dental Ins - Administration	180	251	71	0.03	0.04	0.01		180	243	63	0.03	0.05	0.01		1,867	2,458	591	0.03	0.04	0.01	
Small Equipment	0	0	0	0.00	0.00	0.00		0	0	0	0.00	0.00	0.00		1,245	0	(1,245)	0.02	0.00	(0.02)	
Contract Services	3,576	7,695	4,119	0.66	1.38	0.72		2,760	7,447	4,687	0.51	1.38	0.87		32,278	75,464	43,186	0.60	1.38	0.78	
Contract Svcs-Security	0	78	78	0.00	0.01	0.01		446	75	(371)	0.08	0.01	(0.07)		669	765	96	0.01	0.01	0.00	
Professional Services - Admin	1,105	3,482	2,377	0.20	0.62	0.42		0	3,370	3,370	0.00	0.62	0.62		5,855	34,148	28,293	0.11	0.62	0.52	
Legal Consultants	12,117	33,973	21,856	2.25	6.09	3.84		35,748	32,877	(2,871)	6.61	6.09	(0.52)		143,842	333,150	189,308	2.66	6.09	3.43	
Dues & Memberships	3,500	4,039	539	0.65	0.72	0.08		3,500	3,908	408	0.65	0.72	0.08		40,190	39,605	(585)	0.74	0.72	(0.02)	
License & Fees	427	459	33	0.08	0.08	0.00		313	444	131	0.06	0.08	0.02		2,540	4,499	1,959	0.05	0.08	0.04	
Subscriptions	0	0	0	0.00	0.00	0.00		0	0	0	0.00	0.00	0.00		399	0	(399)	0.01	0.00	(0.01)	
Education & Training - Admin	0	574	574	0.00	0.10	0.10		768	556	(212)	0.14	0.10	(0.04)		1,387	5,629	4,242	0.03	0.10	0.08	
Travel	0	0	0	0.00	0.00	0.00		1,399	0	(1,399)	0.26	0.00	(0.26)		10,251	0	(10,251)	0.19	0.00	(0.19)	
Board Meeting Expenses	0	18	18	0.00	0.00	0.00		335	17	(318)	0.06	0.00	(0.06)		601	174	(427)	0.01	0.00	(0.01)	
Miscellaneous Expenses	0	124	124	0.00	0.02	0.02		202	120	(82)	0.04	0.02	(0.02)		249	1,211	962	0.00	0.02	0.02	
TOTAL Administrative	119,897	153,716	33,820	22.22	27.55	5.33		165,881	149,653	(16,228)	30.65	27.71	(2.94)		1,082,059	1,385,766	303,707	20.00	25.32	5.33	
Finance																					
Salary & Wages - Financial Ma	29,418	26,831	(2,587)	5.45	4.81	(0.64)		31,185	25,965	(5,220)	5.76	4.81	(0.95)		296,903	263,112	(33,791)	5.49	4.81	(0.68)	
Longevity - Financial Mgt	499	240	(259)	0.09	0.04	(0.05)		499	232	(267)	0.09	0.04	(0.05)		4,990	2,348	(2,642)	0.09	0.04	(0.05)	
FICA - Fin Mgmt	2,011	2,071	60	0.37	0.37	0.00		1,919	2,004	85	0.35	0.37	0.02		21,244	20,308	(936)	0.39	0.37	(0.02)	
Workers Comp - Fin Mgmt	8	16	8	0.00	0.00	0.00		8	15	7	0.00	0.00	0.00		80	154	74	0.00	0.00	0.00	
MERS DB - Financial Management	5,053	5,053	0	0.94	0.91	(0.03)		5,053	5,053	0	0.93	0.94	0.00		50,526	50,526	0	0.93	0.92	(0.01)	
MERS DC:Financial Management	0	303	303	0.00	0.05	0.05		317	293	(24)	0.06	0.05	0.00		1,269	2,973	1,704	0.02	0.05	0.03	
Health Ins - Financial Mgmt	2,660	1,627	(1,033)	0.49	0.29	(0.20)		2,660	1,575	(1,085)	0.49	0.29	(0.20)		21,360	15,956	(5,404)	0.39	0.29	(0.10)	
Dental Ins - Financial Mgmt	108	84	(24)	0.02	0.02	0.00		108	81	(27)	0.02	0.02	0.00		1,223	820	(403)	0.02	0.01	(0.01)	
Office Supplies	1,994	1,511	(483)	0.37	0.27	(0.10)		1,077	1,462	385	0.20	0.27	0.07		18,944	14,817	(4,127)	0.35	0.27	(0.08)	
Copy Supplies	642	1,417	775	0.12	0.25	0.13		554	1,371	817	0.10	0.25	0.15		7,771	13,895	6,124	0.14	0.25	0.11	
Computer Supplies	4,441	2,340	(2,101)	0.82	0.42	(0.40)		1,240	2,264	1,024	0.23	0.42	0.19		30,366	22,944	(7,422)	0.56	0.42	(0.14)	
Postage	22	647	625	0.00	0.12	0.11		1,668	626	(1,042)	0.31	0.12	(0.19)		12,206	6,343	(5,863)	0.23	0.12	(0.11)	
Small Equipment - IT	6,357	3,099	(3,258)	1.18	0.56	(0.62)		4,211	2,999	(1,212)	0.78	0.56	(0.22)		59,199	30,394	(28,805)	1.09	0.56	(0.54)	
Contract Services - Billing	0	0	0	0.00	0.00	0.00		0	0	0	0.00	0.00	0.00		1,544	0	(1,544)	0.03	0.00	(0.03)	
Professional Services - Finan	1,000	0	(1,000)	0.19	0.00	(0.19)		1,000	0	(1,000)	0.18	0.00	(0.18)		19,685	0	(19,685)	0.36	0.00	(0.36)	
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)	0.11	0.11	0.00	
IT Consultants	0	1,618	1,618	0.00	0.29	0.29		770	1,566	796	0.14	0.29	0.15		8,583	15,865	7,282	0.16	0.29	0.13	
Printing & Binding	3,748	597	(3,151)	0.69	0.11	(0.59)		0	577	577	0.00	0.11	0.11		9,472	5,852	(3,620)	0.18	0.11	(0.07)	
Data Processing	4,013	4,086	73	0.74	0.73	(0.01)		4,019	3,954	(65)	0.74	0.73	(0.01)		40,230	40,068	(162)	0.74	0.73	(0.01)	
Maintenance Agreements Softwa	36,610	27,383	(9,227)	6.78	4.91	(1.88)		52,557	26,500	(26,057)	9.71	4.91	(4.80)		365,978	268,528	(97,450)	6.76	4.91	(1.86)	
Equipment Repairs	0	29	29	0.00	0.01	0.01		0	28	28	0.00	0.01	0.01		0	285	285	0.00	0.01	0.01	
Communication Equip Repairs	450	2,115	1,665	0.08	0.38	0.30		1,277	2,047	770	0.24	0.38	0.14		20,656	20,739	83	0.38	0.38	0.00	
Education & Training - Fin Mgt	0	156	156	0.00	0.03	0.03		500	151	(349)	0.09	0.03	(0.06)		6,272	1,526	(4,746)	0.12	0.03	(0.09)	
Travel - Mileage	0	24	24	0.00	0.00	0.00		0	23	23	0.00	0.00	0.00		0	233	233	0.00	0.00	0.00	
Other Insurance	28,154	28,694	540	5.22	5.14	(0.08)		28,154	27,768	(386)	5.20	5.14	(0.06)		281,540	281,387	(153)	5.20	5.14	(0.06)	
Telephone-Snf	5,404	5,733	329	1.00	1.03	0.03		6,185	5,548	(637)	1.14	1.03	(0.12)		64,530	56,216	(8,314)	1.19	1.03	(0.17)	
Internet	1,554	2,871	1,317	0.29	0.51	0.23		2,499	2,871	372	0.46	0.53	0.07		19,884	28,706	8,822	0.37	0.52	0.16	
Cellular Phone	2,597	2,968	371	0.48	0.53	0.05		2,558	2,968	410	0.47	0.55	0.08		27,230	29,676	2,446	0.50	0.54	0.04	
Television - SNF	2,195	2,194	(1)	0.41	0.39	(0.01)		2,207	2,123	(84)	0.41	0.39	(0.01)		21,799	21,516	(283)	0.40	0.39	(0.01)	
Bond Interest Expense	23,588	23,589	1	4.37	4.23	(0.14)		23,588	23,589	1	4.36	4.37	0.01		235,885	235,884	(1)	4.36	4.31	(0.05)	
Bank Charges	1,708	2,414	706	0.32	0.43	0.12		2,945	2,414	(531)	0.54	0.45	(0.10)		26,870	24,138	(2,732)	0.50	0.44	(0.06)	



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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
Finance (con't)																		
TOTAL Finance	164,233	149,710	(14,523)	30.44	26.83	(3.61)	178,758	146,067	(32,691)	33.03	27.05	(5.98)	1,682,339	1,481,209	(201,130)	31.09	27.07	(4.02)
Human Resources																		
Salary & Wages - Human Resour	34,365	22,344	(12,021)	6.37	4.00	(2.36)	37,565	21,623	(15,942)	6.94	4.00	(2.94)	276,487	219,111	(57,376)	5.11	4.00	(1.11)
Longevity - Human Resources	595	234	(361)	0.11	0.04	(0.07)	595	227	(368)	0.11	0.04	(0.07)	5,950	2,299	(3,651)	0.11	0.04	(0.07)
FICA - Human Res	2,530	1,727	(803)	0.47	0.31	(0.16)	2,310	1,672	(638)	0.43	0.31	(0.12)	20,080	16,938	(3,142)	0.37	0.31	(0.06)
Workers Comp - Human Res	7	11	4	0.00	0.00	0.00	7	10	3	0.00	0.00	0.00	70	103	33	0.00	0.00	0.00
MERS DB - Human Resources	3,018	3,018	0	0.56	0.54	(0.02)	3,018	3,018	0	0.56	0.56	0.00	30,179	30,179	0	0.56	0.55	(0.01)
MERS DC:Human Resources	767	507	(260)	0.14	0.09	(0.05)	843	490	(353)	0.16	0.09	(0.06)	9,730	4,969	(4,761)	0.18	0.09	(0.09)
Health Ins - Human Resources	1,903	1,334	(569)	0.35	0.24	(0.11)	1,903	1,291	(612)	0.35	0.24	(0.11)	16,717	13,083	(3,634)	0.31	0.24	(0.07)
Dental Ins - Human Resources	144	131	(13)	0.03	0.02	0.00	144	126	(18)	0.03	0.02	0.00	2,121	1,280	(841)	0.04	0.02	(0.02)
Life Insurance	0	163	163	0.00	0.03	0.03	455	158	(297)	0.08	0.03	(0.05)	2,449	1,600	(849)	0.05	0.03	(0.02)
Employee Recogn	3,330	3,073	(257)	0.62	0.55	(0.07)	6,689	2,974	(3,715)	1.24	0.55	(0.69)	56,719	30,133	(26,586)	1.05	0.55	(0.50)
Other Fringe Benefit - Cobra	0	117	117	0.00	0.02	0.02	0	113	113	0.00	0.02	0.02	0	1,146	1,146	0.00	0.02	0.02
Contract Services - HR	5,595	3,652	(1,943)	1.04	0.65	(0.38)	3,026	3,534	508	0.56	0.65	0.10	35,276	35,816	540	0.65	0.65	0.00
Employee Advertising/Recruiti	14,219	1,921	(12,298)	2.64	0.34	(2.29)	9,294	1,859	(7,435)	1.72	0.34	(1.37)	78,573	18,834	(59,738)	1.45	0.34	(1.11)
CNA Registry Fee	280	173	(107)	0.05	0.03	(0.02)	220	167	(53)	0.04	0.03	(0.01)	1,660	1,693	33	0.03	0.03	0.00
Testing Fees	2,650	2,922	272	0.49	0.52	0.03	525	2,828	2,303	0.10	0.52	0.43	13,260	28,652	15,392	0.25	0.52	0.28
Education & Training - Hum Res	0	356	356	0.00	0.06	0.06	0	345	345	0.00	0.06	0.06	647	3,492	2,845	0.01	0.06	0.05
TOTAL Human Resources	69,403	41,683	(27,720)	12.86	7.47	(5.39)	66,595	40,435	(26,160)	12.31	7.49	(4.82)	549,917	409,328	(140,589)	10.16	7.48	(2.68)
Community Relations and Volunteer Services																		
Salary & Wages - Volunteer &	5,962	0	(5,962)	1.10	0.00	(1.10)	5,769	0	(5,769)	1.07	0.00	(1.07)	15,961	0	(15,961)	0.29	0.00	(0.29)
FICA - Volunteer & Comm Rel	455	0	(455)	0.08	0.00	(0.08)	441	0	(441)	0.08	0.00	(0.08)	1,220	0	(1,220)	0.02	0.00	(0.02)
MERS DC: Volunteer & Comm Rel	269	0	(269)	0.05	0.00	(0.05)	269	0	(269)	0.05	0.00	(0.05)	538	0	(538)	0.01	0.00	(0.01)
Marketing and Fund Raising	5,025	2,038	(2,987)	0.93	0.37	(0.57)	3,115	1,973	(1,142)	0.58	0.37	(0.21)	22,534	19,989	(2,545)	0.42	0.37	(0.05)
TOTAL Community Relations and Volunteer Services	11,712	2,038	(9,674)	2.17	0.37	(1.81)	9,594	1,973	(7,621)	1.77	0.37	(1.41)	40,254	19,989	(20,265)	0.74	0.37	(0.38)
Maintenance																		
Salary & Wages - ES	86,732	69,917	(16,815)	16.07	12.53	(3.54)	87,211	67,662	(19,549)	16.11	12.53	(3.58)	806,421	685,639	(120,782)	14.90	12.53	(2.37)
Longevity - Environmental Serv	2,319	336	(1,983)	0.43	0.06	(0.37)	2,319	325	(1,994)	0.43	0.06	(0.37)	23,190	3,299	(19,891)	0.43	0.06	(0.37)
FICA - Environ Serv	6,059	5,374	(685)	1.12	0.96	(0.16)	5,953	5,201	(752)	1.10	0.96	(0.14)	58,502	52,704	(5,798)	1.08	0.96	(0.12)
Workers Comp - Plant Ops	457	566	109	0.08	0.10	0.02	457	547	90	0.08	0.10	0.02	7,018	5,548	(1,470)	0.13	0.10	(0.03)
MERS DB - Env. Serv.	6,110	6,110	0	1.13	1.09	(0.04)	6,110	6,110	0	1.13	1.13	0.00	61,102	61,102	0	1.13	1.12	(0.01)
MERS DC:Environmental Services	873	966	93	0.16	0.17	0.01	1,387	935	(452)	0.26	0.17	(0.08)	15,207	9,477	(5,730)	0.28	0.17	(0.11)
Health Ins - Env Serv	9,954	6,370	(3,584)	1.84	1.14	(0.70)	10,287	6,164	(4,123)	1.90	1.14	(0.76)	90,569	62,466	(28,103)	1.67	1.14	(0.53)
Health Ins - Retirees - EVS	2,180	2,222	42	0.40	0.40	(0.01)	4,193	2,150	(2,043)	0.77	0.40	(0.38)	23,278	21,788	(1,490)	0.43	0.40	(0.03)
Dental Ins - Env Serv	613	377	(236)	0.11	0.07	(0.05)	613	365	(248)	0.11	0.07	(0.05)	7,141	3,698	(3,443)	0.13	0.07	(0.06)
Uniforms - Plant Ops	922	943	21	0.17	0.17	0.00	150	913	763	0.03	0.17	0.14	4,027	9,251	5,224	0.07	0.17	0.09
Supplies - Plant Ops	12,428	8,014	(4,414)	2.30	1.44	(0.87)	8,240	7,756	(484)	1.52	1.44	(0.09)	113,682	78,590	(35,092)	2.10	1.44	(0.66)
Small Equipment	14,275	6,480	(7,795)	2.65	1.16	(1.48)	11,208	6,271	(4,937)	2.07	1.16	(0.91)	73,200	63,550	(9,650)	1.35	1.16	(0.19)
Building Repairs	15,368	16,039	671	2.85	2.87	0.03	19,192	15,522	(3,670)	3.55	2.87	(0.67)	178,297	157,289	(21,008)	3.29	2.87	(0.42)
Equipment Repairs	3,814	5,006	1,192	0.71	0.90	0.19	9,630	4,844	(4,786)	1.78	0.90	(0.88)	36,440	49,091	12,651	0.67	0.90	0.22
Vehicle Repair	2,131	1,109	(1,022)	0.39	0.20	(0.20)	300	1,073	773	0.06	0.20	0.14	18,648	10,873	(7,775)	0.34	0.20	(0.15)
Elevator	1,000	1,181	181	0.19	0.21	0.03	3,368	1,143	(2,225)	0.62	0.21	(0.41)	16,410	11,584	(4,826)	0.30	0.21	(0.09)
Lawn, Tree and Brush Services	869	1,029	160	0.16	0.18	0.02	196	996	801	0.04	0.18	0.15	19,756	10,093	(9,663)	0.37	0.18	(0.18)
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	10,498	2,974	0.14	0.19	0.05
Education & Training - ES	459	114	(345)	0.09	0.02	(0.06)	0	111	111	0.00	0.02	0.02	1,380	1,121	(259)	0.03	0.02	(0.01)
Vehicle Fuel	1,020	1,152	132	0.19	0.21	0.02	1,092	1,115	23	0.20	0.21	0.00	11,787	11,302	(485)	0.22	0.21	(0.01)
Parking Garage Expenses	1,561	1,814	253	0.29	0.33	0.04	5,392	1,756	(3,636)	1.00	0.33	(0.67)	20,450	17,794	(2,656)	0.38	0.33	(0.05)

Grand Traverse Pavilions - SNF  
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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
Maintenance (con't)																		
Water	3,709	3,754	45	0.69	0.67	(0.01)	4,618	3,632	(986)	0.85	0.67	(0.18)	41,374	36,809	(4,565)	0.76	0.67	(0.09)
Sewer	8,191	8,265	74	1.52	1.48	(0.04)	9,729	7,999	(1,730)	1.80	1.48	(0.32)	89,085	81,054	(8,031)	1.65	1.48	(0.17)
Electric	27,894	24,916	(2,978)	5.17	4.47	(0.70)	28,573	24,112	(4,461)	5.28	4.47	(0.81)	259,720	244,333	(15,387)	4.80	4.47	(0.33)
Natural Gas	6,763	8,583	1,820	1.25	1.54	0.28	13,250	8,306	(4,944)	2.45	1.54	(0.91)	89,391	84,171	(5,220)	1.65	1.54	(0.11)
Refuse Disposal	7,360	3,381	(3,979)	1.36	0.61	(0.76)	3,403	3,272	(131)	0.63	0.61	(0.02)	45,148	33,158	(11,990)	0.83	0.61	(0.23)
<b>TOTAL Maintenance</b>	<b>223,061</b>	<b>185,088</b>	<b>(37,973)</b>	<b>41.34</b>	<b>33.17</b>	<b>(8.17)</b>	<b>236,873</b>	<b>179,316</b>	<b>(57,557)</b>	<b>43.77</b>	<b>33.21</b>	<b>(10.56)</b>	<b>2,118,745</b>	<b>1,816,282</b>	<b>(302,463)</b>	<b>39.15</b>	<b>33.19</b>	<b>(5.96)</b>
Housekeeping																		
Salary & Wages - Housekeeping	73,603	73,205	(398)	13.64	13.12	(0.52)	63,650	70,843	7,193	11.76	13.12	1.36	643,579	717,879	74,300	11.89	13.12	1.23
Longevity - Housekeeping	2,081	892	(1,189)	0.39	0.16	(0.23)	2,081	863	(1,218)	0.38	0.16	(0.22)	20,810	8,745	(12,065)	0.38	0.16	(0.22)
FICA - Housekeeping	5,178	5,668	490	0.96	1.02	0.06	4,837	5,486	649	0.89	1.02	0.12	47,263	55,587	8,324	0.87	1.02	0.14
Workers Comp - Houskeeping	1,197	718	(479)	0.22	0.13	(0.09)	671	695	24	0.12	0.13	0.00	7,236	7,046	(190)	0.13	0.13	0.00
MERS DB - Housekeeping	947	947	0	0.18	0.17	(0.01)	947	947	0	0.18	0.18	0.00	9,482	9,472	(10)	0.18	0.17	0.00
MERS DC:Housekeeping	22	2,026	2,004	0.00	0.36	0.36	1,221	1,960	739	0.23	0.36	0.14	19,058	19,866	808	0.35	0.36	0.01
Health Ins - Housekeeping	7,707	9,023	1,316	1.43	1.62	0.19	8,007	8,732	725	1.48	1.62	0.14	86,040	88,481	2,441	1.59	1.62	0.03
Dental Ins - Housekeeping	468	591	123	0.09	0.11	0.02	468	572	104	0.09	0.11	0.02	4,734	5,797	1,063	0.09	0.11	0.02
Uniforms - Housekeeping	415	136	(279)	0.08	0.02	(0.05)	0	131	131	0.00	0.02	0.02	1,571	1,329	(242)	0.03	0.02	0.00
Supplies - Housekeeping	13,938	9,304	(4,634)	2.58	1.67	(0.92)	10,209	9,004	(1,205)	1.89	1.67	(0.22)	104,808	91,242	(13,566)	1.94	1.67	(0.27)
Contract Services-Hskpg	199	724	526	0.04	0.13	0.09	150	701	551	0.03	0.13	0.10	5,630	7,101	1,471	0.10	0.13	0.03
<b>TOTAL Housekeeping</b>	<b>105,753</b>	<b>103,234</b>	<b>(2,519)</b>	<b>19.60</b>	<b>18.50</b>	<b>(1.10)</b>	<b>92,241</b>	<b>99,934</b>	<b>7,693</b>	<b>17.04</b>	<b>18.51</b>	<b>1.46</b>	<b>950,210</b>	<b>1,012,545</b>	<b>62,335</b>	<b>17.56</b>	<b>18.50</b>	<b>0.94</b>
Laundry																		
Salary & Wages - Laundry	33,832	30,598	(3,234)	6.27	5.48	(0.79)	31,935	29,610	(2,325)	5.90	5.48	(0.42)	329,520	300,053	(29,467)	6.09	5.48	(0.61)
Longevity - Laundry	1,058	204	(854)	0.20	0.04	(0.16)	1,058	197	(861)	0.20	0.04	(0.16)	10,580	1,999	(8,581)	0.20	0.04	(0.16)
FICA - Laundry	2,698	2,356	(342)	0.50	0.42	(0.08)	2,451	2,280	(171)	0.45	0.42	(0.03)	25,667	23,108	(2,559)	0.47	0.42	(0.05)
Workers Comp - Laundry	215	262	47	0.04	0.05	0.01	215	254	39	0.04	0.05	0.01	2,150	2,574	424	0.04	0.05	0.01
MERS DB - Laundry	2,210	2,210	0	0.41	0.40	(0.01)	2,210	2,210	0	0.41	0.41	0.00	22,100	22,100	0	0.41	0.40	0.00
MERS DC:Laundry	11	350	339	0.00	0.06	0.06	318	338	20	0.06	0.06	0.00	5,310	3,430	(1,880)	0.10	0.06	(0.04)
Health Ins - Laundry	4,260	2,539	(1,721)	0.79	0.46	(0.33)	4,260	2,457	(1,803)	0.79	0.46	(0.33)	40,063	24,896	(15,167)	0.74	0.45	(0.29)
Dental Ins - Laundry	288	183	(105)	0.05	0.03	(0.02)	288	178	(110)	0.05	0.03	(0.02)	2,426	1,799	(627)	0.04	0.03	(0.01)
Supplies - Laundry	6,907	4,833	(2,074)	1.28	0.87	(0.41)	6,919	4,677	(2,242)	1.28	0.87	(0.41)	57,857	47,398	(10,459)	1.07	0.87	(0.20)
Linen Replacements - Laundry	4,252	1,833	(2,419)	0.79	0.33	(0.46)	2,400	1,774	(626)	0.44	0.33	(0.11)	31,893	17,975	(13,918)	0.59	0.33	(0.26)
<b>TOTAL Laundry</b>	<b>55,731</b>	<b>45,368</b>	<b>(10,363)</b>	<b>10.33</b>	<b>8.13</b>	<b>(2.20)</b>	<b>52,054</b>	<b>43,975</b>	<b>(8,079)</b>	<b>9.62</b>	<b>8.14</b>	<b>(1.47)</b>	<b>527,566</b>	<b>445,332</b>	<b>(82,234)</b>	<b>9.75</b>	<b>8.14</b>	<b>(1.61)</b>
Dietary																		
Small Equipment - Dietary	647	1,108	461	0.12	0.20	0.08	2,587	1,072	(1,515)	0.48	0.20	(0.28)	12,171	10,868	(1,303)	0.22	0.20	(0.03)
Contract Svcs-Dining	241,165	235,569	(5,596)	44.69	42.22	(2.48)	242,328	235,569	(6,759)	44.78	43.62	(1.15)	2,397,307	2,355,689	(41,618)	44.30	43.05	(1.25)
<b>TOTAL Dietary</b>	<b>241,812</b>	<b>236,677</b>	<b>(5,135)</b>	<b>44.81</b>	<b>42.42</b>	<b>(2.40)</b>	<b>244,915</b>	<b>236,641</b>	<b>(8,274)</b>	<b>45.25</b>	<b>43.82</b>	<b>(1.43)</b>	<b>2,409,478</b>	<b>2,366,557</b>	<b>(42,921)</b>	<b>44.53</b>	<b>43.25</b>	<b>(1.28)</b>
Therapy																		
Salary & Wages - Therapy	155,308	148,554	(6,754)	28.78	26.62	(2.16)	151,155	143,762	(7,393)	27.93	26.62	(1.31)	1,531,749	1,456,789	(74,960)	28.31	26.62	(1.68)
Longevity-Therapy	2,591	408	(2,183)	0.48	0.07	(0.41)	2,591	395	(2,196)	0.48	0.07	(0.41)	25,910	3,997	(21,913)	0.48	0.07	(0.41)
FICA - Therapy	11,386	11,396	10	2.11	2.04	(0.07)	10,509	11,028	519	1.94	2.04	0.10	111,872	111,750	(122)	2.07	2.04	(0.03)
Workers Comp - Therapy	359	525	166	0.07	0.09	0.03	359	508	149	0.07	0.09	0.03	3,590	5,147	1,557	0.07	0.09	0.03
MERS DB - Therapy	20,628	20,628	0	3.82	3.70	(0.13)	20,628	20,628	0	3.81	3.82	0.01	206,283	206,284	1	3.81	3.77	(0.04)
MERS DC:Therapy	6,183	154	(6,029)	1.15	0.03	(1.12)	1,975	150	(1,825)	0.36	0.03	(0.34)	23,548	1,515	(22,033)	0.44	0.03	(0.41)
Health Ins - Therapy Services	10,730	9,542	(1,188)	1.99	1.71	(0.28)	10,730	9,234	(1,496)	1.98	1.71	(0.27)	115,176	93,568	(21,608)	2.13	1.71	(0.42)
Dental Ins - Therapy	504	508	4	0.09	0.09	0.00	504	491	(13)	0.09	0.09	0.00	6,402	4,977	(1,425)	0.12	0.09	(0.03)
Supplies - Therapy	196	537	341	0.04	0.10	0.06	295	520	225	0.05	0.10	0.04	4,299	5,264	965	0.08	0.10	0.02
Small Equipment - Therapy	171	296	125	0.03	0.05	0.02	0	286	286	0.00	0.05	0.05	4,973	2,901	(2,072)	0.09	0.05	(0.04)
Professional Service - Medica	753	942	189	0.14	0.17	0.03	0	911	911	0.00	0.17	0.17	11,753	9,233	(2,520)	0.22	0.17	(0.05)

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Therapy (con't)	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
Advertising-Wellness Center	0	67	67	0.00	0.01	0.01		0	65	65	0.00	0.01	0.01		0	660	660	0.00	0.01	0.01	
Consultant - Therapy	4,056	5,048	992	0.75	0.90	0.15		3,940	4,885	945	0.73	0.90	0.18		41,574	49,498	7,924	0.77	0.90	0.14	
Pool Maintenance	312	872	560	0.06	0.16	0.10		797	844	47	0.15	0.16	0.01		8,184	8,551	367	0.15	0.16	0.01	
Dues & Memberships - Therapy	0	42	42	0.00	0.01	0.01		0	40	40	0.00	0.01	0.01		0	407	407	0.00	0.01	0.01	
Education & Training - Therapy	0	45	45	0.00	0.01	0.01		6,164	44	(6,120)	1.14	0.01	(1.13)		6,829	443	(6,386)	0.13	0.01	(0.12)	
Travel - Therapy	0	9	9	0.00	0.00	0.00		0	8	8	0.00	0.00	0.00		0	84	84	0.00	0.00	0.00	
TOTAL Therapy	213,177	199,573	(13,604)	39.51	35.77	(3.74)		209,648	193,799	(15,849)	38.74	35.89	(2.85)		2,102,144	1,961,068	(141,076)	38.85	35.84	(3.01)	
Ancillary																					
Medical Supplies	4,778	3,273	(1,505)	0.89	0.59	(0.30)		5,708	3,168	(2,540)	1.05	0.59	(0.47)		55,796	32,099	(23,697)	1.03	0.59	(0.44)	
Tube Feeding Supplies	1,663	0	(1,663)	0.31	0.00	(0.31)		295	0	(295)	0.05	0.00	(0.05)		1,958	0	(1,958)	0.04	0.00	(0.04)	
Wound Vac Supplies	1,693	0	(1,693)	0.31	0.00	(0.31)		93	0	(93)	0.02	0.00	(0.02)		1,786	0	(1,786)	0.03	0.00	(0.03)	
Oxygen	2,726	3,265	539	0.51	0.59	0.08		6,990	3,160	(3,830)	1.29	0.59	(0.71)		37,502	32,020	(5,482)	0.69	0.59	(0.11)	
Legend Drugs	30,000	37,558	7,558	5.56	6.73	1.17		29,030	36,346	7,316	5.36	6.73	1.37		302,523	368,311	65,788	5.59	6.73	1.14	
Lab Services	1,600	1,812	212	0.30	0.32	0.03		2,422	1,754	(668)	0.45	0.32	(0.12)		17,405	17,774	369	0.32	0.32	0.00	
Radiology Services	1,500	1,309	(191)	0.28	0.23	(0.04)		1,513	1,267	(246)	0.28	0.23	(0.04)		16,508	12,837	(3,671)	0.31	0.23	(0.07)	
Misc Medical Services	312	265	(47)	0.06	0.05	(0.01)		830	256	(574)	0.15	0.05	(0.11)		2,845	2,599	(246)	0.05	0.05	(0.01)	
TOTAL Ancillary	44,272	47,482	3,210	8.20	8.51	0.30		46,881	45,951	(930)	8.66	8.51	(0.15)		436,323	465,640	29,317	8.06	8.51	0.45	
Diversional Therapy																					
Salary & Wages - Life Enrichm	21,718	39,006	17,288	4.02	6.99	2.97		14,213	37,748	23,535	2.63	6.99	4.36		260,750	382,512	121,762	4.82	6.99	2.17	
Longevity - Life Enrichment	1,214	0	(1,214)	0.22	0.00	(0.22)		1,214	0	(1,214)	0.22	0.00	(0.22)		12,140	0	(12,140)	0.22	0.00	(0.22)	
FICA - Life Enrichment	2,272	2,984	712	0.42	0.53	0.11		1,999	2,888	889	0.37	0.53	0.17		25,958	29,262	3,304	0.48	0.53	0.06	
Workers Comp - Life Enrichme	94	105	11	0.02	0.02	0.00		94	102	8	0.02	0.02	0.00		940	1,029	89	0.02	0.02	0.00	
MERS DB - Life Enrichment	2,204	2,204	0	0.41	0.39	(0.01)		2,204	2,204	0	0.41	0.41	0.00		22,042	22,042	0	0.41	0.40	0.00	
MERS DC:Life Enrichment	567	933	366	0.11	0.17	0.06		559	903	344	0.10	0.17	0.06		9,545	9,146	(399)	0.18	0.17	(0.01)	
Health Ins - Life Enrichment	3,237	2,529	(708)	0.60	0.45	(0.15)		3,237	2,447	(790)	0.60	0.45	(0.15)		37,108	24,796	(12,312)	0.69	0.45	(0.23)	
Dental Ins - Life Enrichment	288	220	(68)	0.05	0.04	(0.01)		288	213	(75)	0.05	0.04	(0.01)		3,019	2,159	(859)	0.06	0.04	(0.02)	
Supplies - Diversional Therapy	1,622	747	(875)	0.30	0.13	(0.17)		814	723	(91)	0.15	0.13	(0.02)		11,409	7,321	(4,088)	0.21	0.13	(0.08)	
Activity Supplies - Eden	709	688	(21)	0.13	0.12	(0.01)		714	666	(48)	0.13	0.12	(0.01)		7,103	6,748	(354)	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	150	150	0.00	0.00	0.00	
Special Functions	2,490	856	(1,634)	0.46	0.15	(0.31)		801	828	27	0.15	0.15	0.01		7,978	8,395	417	0.15	0.15	0.01	
Beauty Shop Services	0	0	0	0.00	0.00	0.00		4	0	(4)	0.00	0.00	0.00		61	0	(61)	0.00	0.00	0.00	
Activity Expenses	0	47	47	0.00	0.01	0.01		0	46	46	0.00	0.01	0.01		282	466	184	0.01	0.01	0.00	
TOTAL Diversional Therapy	36,417	50,334	13,917	6.75	9.02	2.27		26,143	48,783	22,640	4.83	9.03	4.20		398,334	494,026	95,692	7.36	9.03	1.67	
Human Services																					
Salary & Wages - Human Serv	22,173	21,220	(953)	4.11	3.80	(0.31)		20,011	20,536	525	3.70	3.80	0.11		207,393	208,094	701	3.83	3.80	(0.03)	
Longevity - Human Services	600	0	(600)	0.11	0.00	(0.11)		600	0	(600)	0.11	0.00	(0.11)		6,000	0	(6,000)	0.11	0.00	(0.11)	
FICA - Human Serv	1,477	1,623	147	0.27	0.29	0.02		1,245	1,571	326	0.23	0.29	0.06		13,529	15,919	2,390	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		70	206	136	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		7,573	7,574	1	0.14	0.14	0.00	
MERS DC:Human Services	0	793	793	0.00	0.14	0.14		345	767	422	0.06	0.14	0.08		6,061	7,772	1,711	0.11	0.14	0.03	
Health Ins - Human Services	1,410	2,643	1,233	0.26	0.47	0.21		1,410	2,557	1,147	0.26	0.47	0.21		20,178	25,916	5,738	0.37	0.47	0.10	
Dental Ins - Human Services	72	94	22	0.01	0.02	0.00		72	91	19	0.01	0.02	0.00		1,225	920	(305)	0.02	0.02	(0.01)	
Consultant Services-Psych.	1,500	0	(1,500)	0.28	0.00	(0.28)		2,400	0	(2,400)	0.44	0.00	(0.44)		3,900	0	(3,900)	0.07	0.00	(0.07)	
Education & Training - Hum Ser	0	102	102	0.00	0.02	0.02		0	99	99	0.00	0.02	0.02		0	999	999	0.00	0.02	0.02	
TOTAL Human Services	27,996	27,253	(743)	5.19	4.88	(0.30)		26,848	26,398	(450)	4.96	4.89	(0.07)		265,930	267,400	1,470	4.91	4.89	(0.03)	
Child Care																					
Salary & Wages - CC Asst. CDC	11,945	15,698	3,753	2.21	2.81	0.60		11,404	15,192	3,788	2.11	2.81	0.71		130,873	153,940	23,067	2.42	2.81	0.39	

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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)																		
Salary & Wages - Facilitator	9,261	8,358	(903)	1.72	1.50	(0.22)	9,348	8,088	(1,260)	1.73	1.50	(0.23)	89,388	81,961	(7,427)	1.65	1.50	(0.15)
Longevity - Child Day Care	817	0	(817)	0.15	0.00	(0.15)	817	0	(817)	0.15	0.00	(0.15)	8,170	0	(8,170)	0.15	0.00	(0.15)
FICA - CDC	1,545	1,840	295	0.29	0.33	0.04	1,545	1,781	236	0.29	0.33	0.04	16,607	18,047	1,440	0.31	0.33	0.02
Workers Comp - CDC	43	0	(43)	0.01	0.00	(0.01)	43	0	(43)	0.01	0.00	(0.01)	430	0	(430)	0.01	0.00	(0.01)
MERS DB - CDC	1,123	1,123	0	0.21	0.20	(0.01)	1,123	1,123	0	0.21	0.21	0.00	11,520	11,232	(288)	0.21	0.21	(0.01)
MERS DC-Child Care	562	623	62	0.10	0.11	0.01	575	603	28	0.11	0.11	0.01	5,105	6,112	1,008	0.09	0.11	0.02
Health Ins - CDC	2,833	2,067	(766)	0.53	0.37	(0.15)	1,483	2,000	517	0.27	0.37	0.10	17,857	20,271	2,414	0.33	0.37	0.04
Dental Ins - CDC	108	147	39	0.02	0.03	0.01	108	142	34	0.02	0.03	0.01	1,566	1,439	(127)	0.03	0.03	0.00
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	10	18	8	0.00	0.00	0.00	0	17	17	0.00	0.00	0.00	10	176	166	0.00	0.00	0.00
Small Equipment - CDC	0	102	102	0.00	0.02	0.02	0	99	99	0.00	0.02	0.02	1,447	999	(448)	0.03	0.02	(0.01)
Meals - CDC	2,249	662	(1,587)	0.42	0.12	(0.30)	1,872	641	(1,231)	0.35	0.12	(0.23)	25,194	6,497	(18,697)	0.47	0.12	(0.35)
Dietary Snacks - CDC	140	510	370	0.03	0.09	0.07	478	493	15	0.09	0.09	0.00	689	4,997	4,308	0.01	0.09	0.08
Special Functions - CDC	0	7	7	0.00	0.00	0.00	0	7	7	0.00	0.00	0.00	558	66	(492)	0.01	0.00	(0.01)
Child Daycare Supply/Equip	(10)	0	10	0.00	0.00	0.00	10	0	(10)	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
Indirect Costs-Childcare	1,400	1,400	0	0.26	0.25	(0.01)	1,400	1,400	0	0.26	0.26	0.00	14,000	14,000	0	0.26	0.26	0.00
Miscellaneous Exp-Childcare	0	68	68	0.00	0.01	0.01	(478)	66	544	(0.09)	0.01	0.10	48	666	618	0.00	0.01	0.01
<b>TOTAL Child Care</b>	<b>32,026</b>	<b>32,623</b>	<b>597</b>	<b>5.94</b>	<b>5.85</b>	<b>(0.09)</b>	<b>29,729</b>	<b>31,652</b>	<b>1,923</b>	<b>5.49</b>	<b>5.86</b>	<b>0.37</b>	<b>323,753</b>	<b>320,403</b>	<b>(3,350)</b>	<b>5.98</b>	<b>5.86</b>	<b>(0.13)</b>
<b>Equipment Depreciation</b>																		
Depreciation - Office	2,304	2,304	0	0.43	0.41	(0.01)	2,304	2,304	0	0.43	0.43	0.00	23,037	23,036	(1)	0.43	0.42	0.00
Depreciation Exp - Nursing	4,138	4,138	0	0.77	0.74	(0.03)	4,138	4,138	0	0.76	0.77	0.00	41,376	41,375	(1)	0.76	0.76	(0.01)
Depreciation - Dietary	1,375	1,375	0	0.25	0.25	(0.01)	1,375	1,375	0	0.25	0.25	0.00	13,748	13,748	0	0.25	0.25	0.00
Depreciation - Furniture	662	662	0	0.12	0.12	0.00	662	662	0	0.12	0.12	0.00	6,619	6,619	0	0.12	0.12	0.00
Depreciation - Maintenance	1,634	1,634	0	0.30	0.29	(0.01)	1,634	1,634	0	0.30	0.30	0.00	16,343	16,343	0	0.30	0.30	0.00
Depreciation - Vehicle	877	877	0	0.16	0.16	(0.01)	877	877	0	0.16	0.16	0.00	8,770	8,770	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	2,000	2,000	0	0.04	0.04	0.00
<b>TOTAL Equipment Depreciation</b>	<b>11,189</b>	<b>11,190</b>	<b>1</b>	<b>2.07</b>	<b>2.01</b>	<b>(0.07)</b>	<b>11,189</b>	<b>11,190</b>	<b>1</b>	<b>2.07</b>	<b>2.07</b>	<b>0.00</b>	<b>111,893</b>	<b>111,891</b>	<b>(2)</b>	<b>2.07</b>	<b>2.04</b>	<b>(0.02)</b>
<b>TOTAL SNF Operating Expenses</b>	<b>2,805,077</b>	<b>2,725,139</b>	<b>(79,937)</b>	<b>519.84</b>	<b>488.38</b>	<b>(31.47)</b>	<b>2,843,993</b>	<b>2,650,526</b>	<b>(193,467)</b>	<b>525.50</b>	<b>490.84</b>	<b>(34.66)</b>	<b>27,301,856</b>	<b>26,682,652</b>	<b>(619,204)</b>	<b>504.53</b>	<b>487.62</b>	<b>(16.91)</b>
Net Operating Income	(23,793)	93,259	(117,052)	(4.41)	16.71	(20.98)	13,560	73,741	(60,180)	2.51	13.66	(11.14)	1,069,781	936,545	133,237	19.77	17.12	2.43
<b>SNF Building Depreciation</b>																		
Depreciation - Land Improv	1,594	1,594	0	0.30	0.29	(0.01)	1,594	1,594	0	0.29	0.30	0.00	15,940	15,940	0	0.29	0.29	0.00
Depreciation - Building	38,499	38,499	0	7.13	6.90	(0.24)	38,499	38,499	0	7.11	7.13	0.02	384,993	384,993	0	7.11	7.04	(0.08)
Depreciation - Parking Structr	5,437	5,437	0	1.01	0.97	(0.03)	5,437	5,437	0	1.00	1.01	0.00	54,371	54,371	0	1.00	0.99	(0.01)
Depreciation - Bldg Improv	12,328	12,328	0	2.28	2.21	(0.08)	12,328	12,328	0	2.28	2.28	0.01	123,283	123,284	1	2.28	2.25	(0.03)
Depreciation-Bldg Imp WellCtr	2,654	2,654	0	0.49	0.48	(0.02)	2,654	2,654	0	0.49	0.49	0.00	26,537	26,536	(1)	0.49	0.48	(0.01)
<b>TOTAL SNF Building Depreciation</b>	<b>60,512</b>	<b>60,512</b>	<b>0</b>	<b>11.21</b>	<b>10.84</b>	<b>(0.37)</b>	<b>60,512</b>	<b>60,512</b>	<b>0</b>	<b>11.18</b>	<b>11.21</b>	<b>0.02</b>	<b>605,123</b>	<b>605,124</b>	<b>1</b>	<b>11.18</b>	<b>11.06</b>	<b>(0.12)</b>
<b>Net Income</b>	<b>(84,306)</b>	<b>32,747</b>	<b>(117,052)</b>	<b>(15.62)</b>	<b>5.87</b>	<b>(20.98)</b>	<b>(46,952)</b>	<b>13,229</b>	<b>(60,181)</b>	<b>(8.68)</b>	<b>2.45</b>	<b>(11.14)</b>	<b>464,658</b>	<b>331,421</b>	<b>133,237</b>	<b>8.59</b>	<b>6.06</b>	<b>2.43</b>

Grand Traverse Pavilions - SNF  
Cottage Income Statement  
10/1/2025 to 10/31/2025

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	191,301	273,544	(82,243)	186,517	264,720	(78,202)	1,935,897	2,682,494	(746,597)
Room Rental-Cottage-Priv Insur	64,290	27,311	36,979	64,955	26,430	38,525	633,462	267,822	365,640
Respite-Cottages	5,850	2,976	2,874	9,225	2,880	6,345	127,850	29,184	98,666
Registration Fee - Cottages	500	170	330	750	164	586	2,750	1,666	1,084
Ancillary Rev - Cottages	729	10,192	(9,463)	639	9,863	(9,224)	7,226	99,945	(92,719)
Meal Plan	29,473	28,252	1,221	28,843	27,340	1,503	267,738	277,048	(9,310)
Personal Care Services- Privat	2,920	1,359	1,561	1,728	1,315	413	18,708	13,326	5,382
Contractual Discount-Private	(8,379)	0	(8,379)	(8,379)	0	(8,379)	(103,270)	0	(103,270)
Contractual Allow MA Waiver	0	0	0	0	0	0	4,844	0	4,844
Contractual Allowance PACE	(16,936)	(5,602)	(11,334)	(16,569)	(5,602)	(10,967)	(168,730)	(56,025)	(112,705)
Scholarships Private Pay	(2,822)	(4,772)	1,950	(2,865)	(4,618)	1,753	(27,801)	(46,794)	18,993
<b>TOTAL Cottage Revenue</b>	<b>266,925</b>	<b>333,430</b>	<b>(66,504)</b>	<b>264,843</b>	<b>322,492</b>	<b>(57,649)</b>	<b>2,698,673</b>	<b>3,268,666</b>	<b>(569,993)</b>
<b>Cottage Other Revenue</b>									
Beauty Shop Income	353	499	(146)	290	483	(193)	3,213	4,895	(1,682)
Donation Income - Cottages	0	4,772	(4,772)	0	4,618	(4,618)	37,559	46,794	(9,235)
<b>TOTAL Cottage Other Revenue</b>	<b>353</b>	<b>5,271</b>	<b>(4,918)</b>	<b>290</b>	<b>5,101</b>	<b>(4,811)</b>	<b>40,772</b>	<b>51,689</b>	<b>(10,917)</b>
Total Income	267,278	338,701	(71,422)	265,133	327,593	(62,460)	2,739,445	3,320,355	(580,910)
<b>Cottage Operating Expenses</b>									
Salary & Wages - Admin - Cott	16,518	17,030	512	12,365	16,480	4,115	146,347	166,999	20,652
Salary & Wages - ES Cottages	8,794	8,606	(188)	8,816	8,329	(487)	90,522	84,396	(6,126)
Salary & Wages - Hskpg Cottage	7,262	7,560	298	7,677	7,316	(361)	62,686	74,138	11,452
Salary & Wages - RN Cottages	8,091	7,687	(404)	7,544	7,440	(104)	81,124	75,387	(5,737)
Salary & Wages - LPN Cottages	0	1,624	1,624	0	1,572	1,572	9,416	15,929	6,513
Salary & Wages - CNA Cottages	20,939	76,101	55,162	23,404	73,646	50,242	341,062	746,278	405,217
Salary & Wages - UW Cottages	94,746	56,677	(38,069)	94,593	54,848	(39,745)	899,589	555,796	(343,793)
Longevity - Cottages	3,730	0	(3,730)	3,730	0	(3,730)	37,300	0	(37,300)
Longevity - Cottages Admin	940	255	(685)	940	247	(693)	9,400	2,498	(6,902)
FICA Admin Cottages	1,286	1,303	17	959	1,261	302	11,287	12,775	1,488
FICA - Env Serv Cottages	665	658	(6)	660	637	(23)	6,614	6,456	(157)
FICA - Cottage Housekeeping	549	578	29	579	560	(19)	4,735	5,672	937
FICA - RN LPN CNA and UW - Co	10,470	10,870	400	9,539	10,519	980	100,381	106,594	6,213
Workers Comp - Cottages	1,076	939	(137)	1,076	909	(167)	12,412	9,211	(3,200)
Workers Comp - Cottage Admin	0	6	6	0	6	6	0	62	62
MERS DB - Cottages	7,182	7,182	0	7,182	7,182	0	73,601	71,816	(1,785)
MERS DB - Cottages Admin	2,166	2,166	0	2,166	2,166	0	21,664	21,665	1
MERS DC-Cottage	4,078	2,477	(1,601)	3,690	2,397	(1,293)	32,282	24,289	(7,993)
Health Ins - Cottages	10,636	11,183	547	10,756	11,183	427	124,902	111,827	(13,075)
Dental Ins - Cottages	685	728	43	685	728	43	8,251	7,276	(975)
Supplies - Cottages	(229)	14	243	0	13	13	0	136	136
Supplies Plant Ops - Cottages	596	37	(559)	92	36	(56)	10,203	366	(9,837)
Supplies Laundry - Cottages	229	62	(167)	398	60	(338)	3,233	607	(2,626)
Activity Supplies - Cottages	1,139	526	(613)	381	509	128	6,072	5,161	(911)
Office Supplies - Cottages	(40)	0	40	0	0	0	0	0	0
Small Equipment	0	0	0	3,777	0	(3,777)	14,994	0	(14,994)

Grand Traverse Pavilions - SNF  
Cottage Income Statement  
10/1/2025 to 10/31/2025

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>									
Nursing Supplies - Cottages	0	330	330	0	319	319	3,670	3,231	(439)
Contract Services-Dining	62,975	63,084	109	62,975	63,084	109	631,770	630,837	(933)
Contract Svcs:Security-Cottag	0	228	228	1,325	228	(1,097)	1,988	2,274	286
Advertising - Cottages	0	5,472	5,472	146	5,295	5,149	8,756	53,657	44,901
Referral Fees	0	729	729	7,002	729	(6,273)	9,402	7,293	(2,109)
Printing & Binding - Comm Rel	0	52	52	0	52	52	0	514	514
Building Repairs - Cottages	6,095	842	(5,253)	0	842	842	39,918	8,415	(31,503)
Equipment Repairs - Cottages	0	137	137	0	137	137	10,119	1,375	(8,744)
Elevator-Cottages	1,000	351	(649)	200	351	151	8,745	3,513	(5,232)
Telephone - Cottages	390	357	(33)	70	357	287	3,020	3,569	549
Water - Cottages	2,400	1,736	(664)	3,576	1,736	(1,840)	15,532	17,359	1,827
Sewer - Cottages	2,285	1,668	(617)	2,767	1,668	(1,099)	20,869	16,680	(4,189)
Electric - Cottages	6,058	5,726	(331)	6,251	5,726	(525)	59,882	57,264	(2,618)
Natrual Gas - Cottages	2,387	1,974	(413)	701	1,974	1,273	33,234	19,743	(13,491)
Refuse Disposal - Cottages	1,246	657	(589)	623	657	34	6,229	6,568	339
Television - Cottages	1,353	1,570	217	1,666	1,570	(96)	14,847	15,697	850
Special Functions - Cottages	221	106	(115)	465	106	(359)	1,943	1,054	(889)
Beauty Shop Services	0	403	403	0	403	403	1,339	4,031	2,692
Indirect Costs-Cottages	20,000	20,000	0	20,000	20,000	0	200,000	200,000	0
Bond Interest Expense	3,820	3,278	(542)	3,820	3,278	(542)	38,198	32,774	(5,424)
Miscellaneous Exp - Cottages	0	52	52	0	52	52	479	518	39
Depreciation - Equip Cottages	917	917	0	917	917	0	9,171	9,171	0
<b>TOTAL Cottage Operating Expenses</b>	<b>312,653</b>	<b>323,938</b>	<b>11,285</b>	<b>313,512</b>	<b>317,525</b>	<b>4,013</b>	<b>3,227,188</b>	<b>3,200,871</b>	<b>(26,316)</b>
Net Operating Income	(45,375)	14,762	(60,137)	(48,379)	10,068	(58,447)	(487,743)	119,483	(607,226)
<b>Cottage Building Depreciation</b>									
Depreciation Bldg - Cottages	19,018	19,018	0	19,018	19,018	0	190,183	190,183	0
Depreciation-Cottage Bldg Impr	4,304	4,304	0	4,304	4,304	0	43,036	43,035	(1)
<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>233,219</b>	<b>233,218</b>	<b>(1)</b>
Net Income	(68,697)	(8,560)	(60,137)	(71,701)	(13,254)	(58,447)	(720,962)	(113,735)	(607,227)

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Grand Traverse Pavilions - SNF  
Balance Sheet  
As Of 10/31/2025

Facility #

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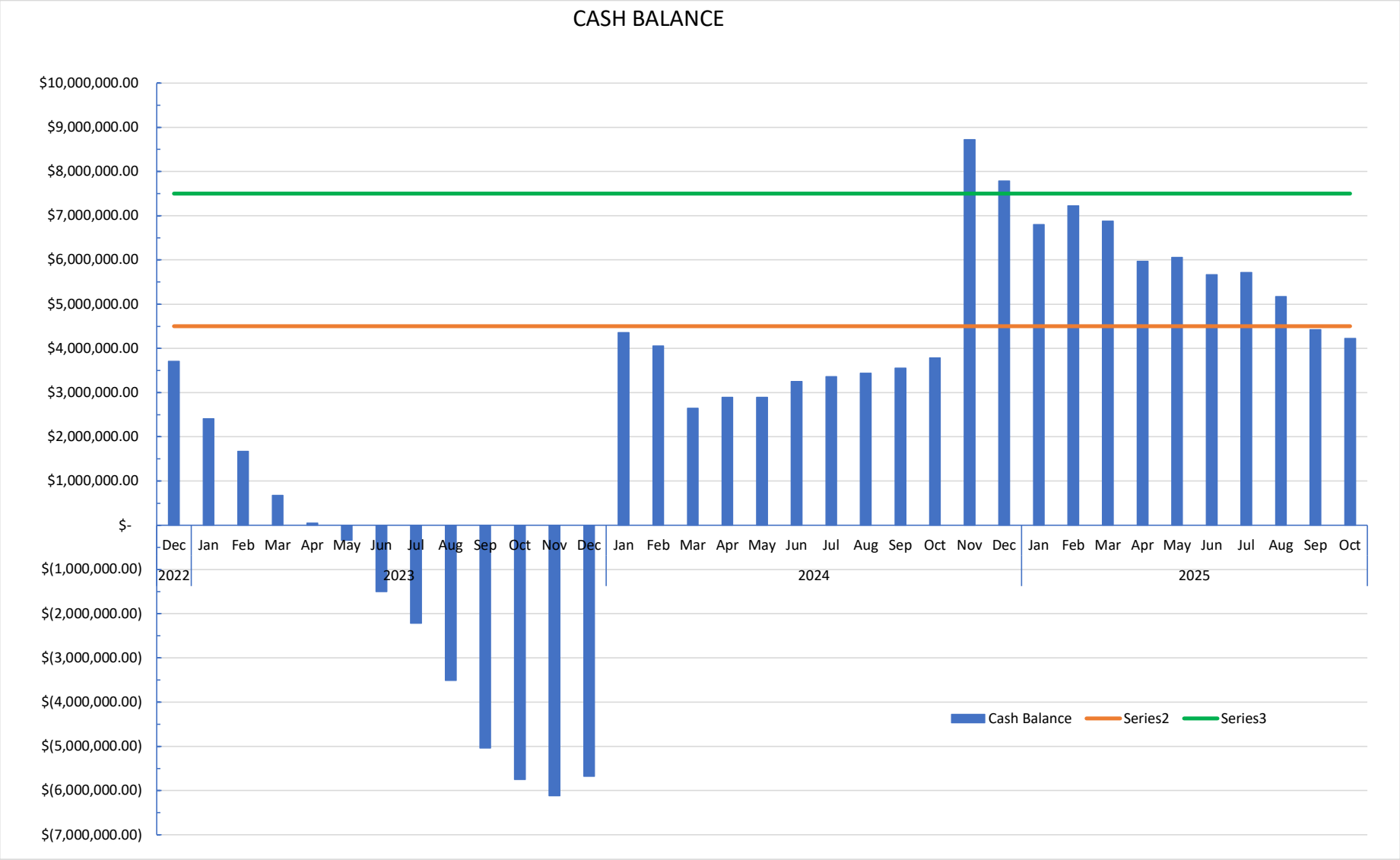
	CURRENT PERIOD	PRIOR PERIOD	PREVIOUS YEAR
	Actual \$	Actual \$	Actual \$
<b>Other Current Liabilities</b>			
Current Portion of Bonds Paya	740,000	740,000	725,000
Interest Payable	78,092	51,226	122,167
Medicaid Cost Settle. Payable	3,260,000	3,227,000	2,930,000
<b>TOTAL Other Current Liabilities</b>	<b>4,078,092</b>	<b>4,018,226</b>	<b>3,777,167</b>
<b>TOTAL Current Liabilities</b>	<b>7,179,960</b>	<b>6,987,511</b>	<b>6,706,839</b>
<b>Non-Current Liabilities</b>			
<b>Long-Term Liabilities</b>			
Net Pension Liabilities	5,471,525	5,471,525	5,471,525
Pension Bonds (Non-Union) Iss	4,140,000	4,140,000	4,420,000
Pension Bonds (Union) Issued	3,960,000	3,960,000	4,190,000
Bonds Payable-Series 2017 Haw	1,150,000	1,150,000	1,380,000
Def Los on Adv Refund-'17	(33,621)	(34,163)	(39,044)
<b>TOTAL Long-Term Liabilities</b>	<b>14,687,904</b>	<b>14,687,362</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>15,470,819</b>	<b>15,470,277</b>	<b>16,205,396</b>
<b>TOTAL Liabilities</b>	<b>22,650,779</b>	<b>22,457,787</b>	<b>22,912,235</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>(2,140,424)</b>	<b>(1,987,422)</b>	<b>(1,884,121)</b>
<b>TOTAL Equity</b>	<b>8,485,385</b>	<b>8,638,388</b>	<b>8,741,689</b>
<b>TOTAL Liabilities &amp; Equity</b>	<b>31,136,164</b>	<b>31,096,175</b>	<b>31,653,924</b>



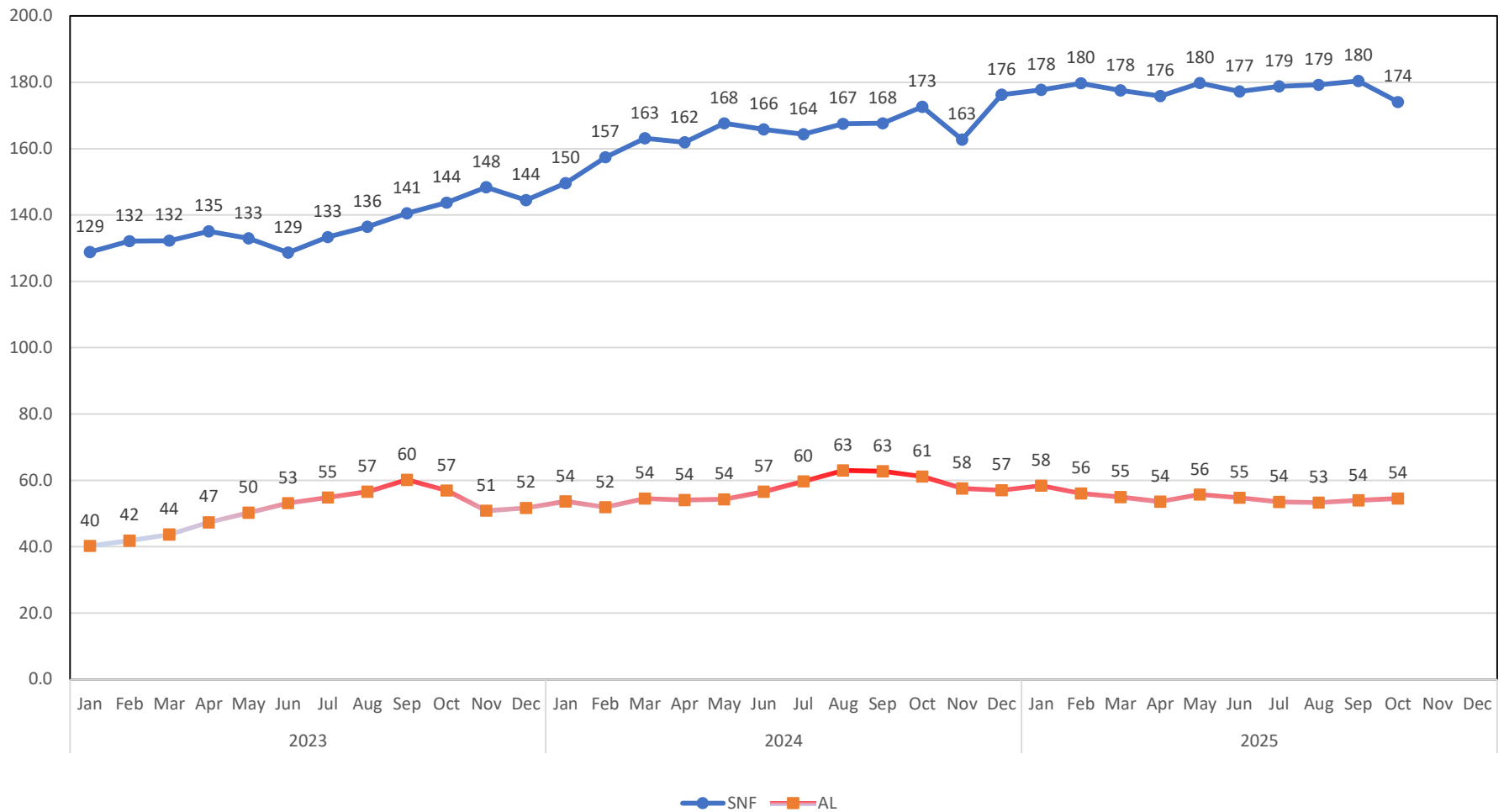
**Grand Traverse Pavilions - SNF**  
**Cash Flow Statement**  
**10/1/2025 to 10/31/2025**

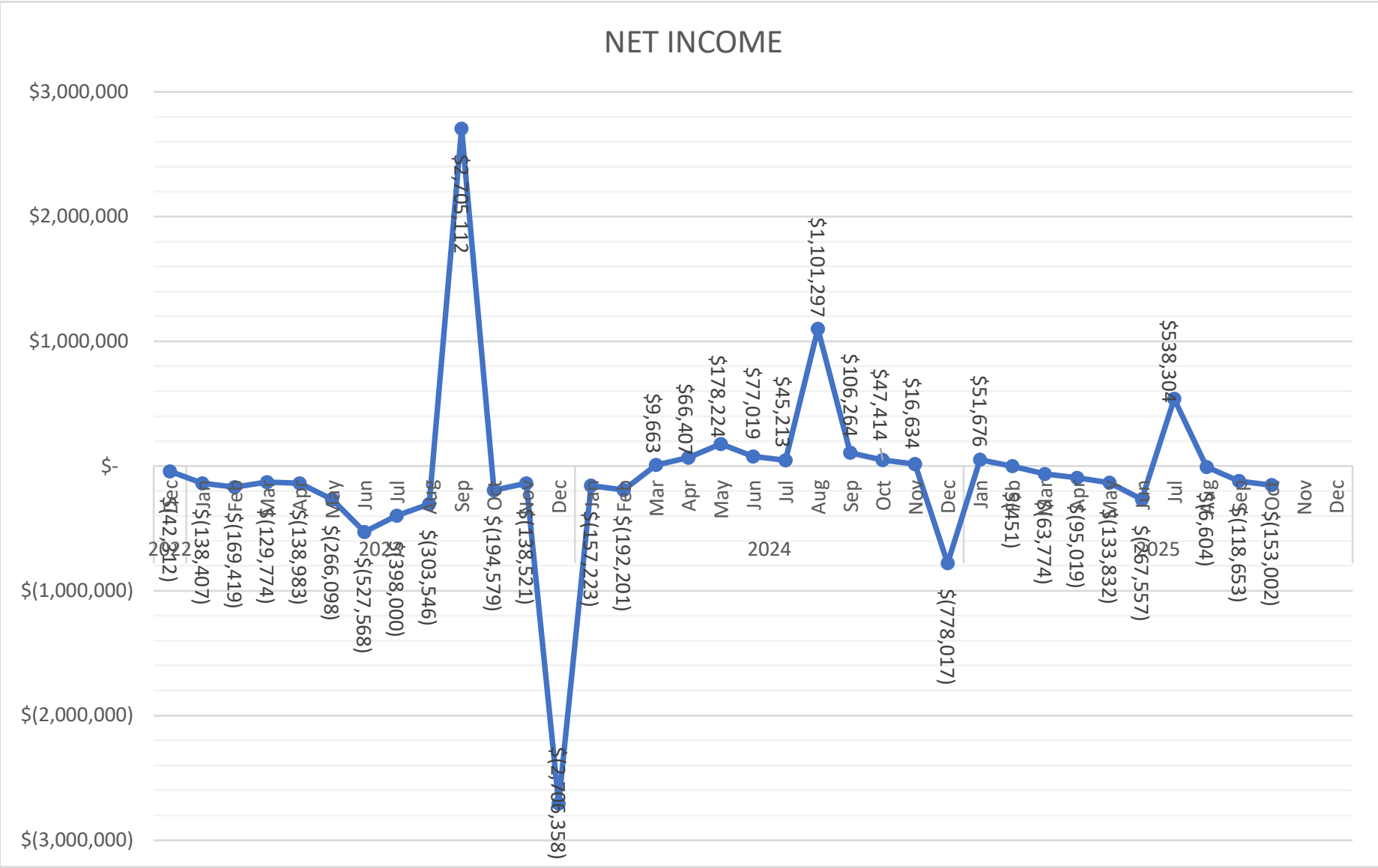
	CURRENT PERIOD	PRIOR PERIOD	YEAR TO DATE
	Actual \$	Actual \$	Actual \$
	0	0	0
Cash from Operating Activity			
Net Income	(153,003)	(118,653)	(256,304)
Net Cash provided by Operating Activities			
Depreciation and Amortization	96,483	96,483	964,828
Changes in Working Capital Items			
Accounts Receivable	(316,755)	(391,097)	(3,875,128)
Prepaid Expenses	38,094	(72,925)	(96,557)
Due to/from	(10,000)	(10,000)	(100,000)
Inventory	0	0	0
Accounts Payable	(272,442)	43,391	(314,192)
Other Assets			
Medicaid Settlement Receivable	0	0	0
Employee Retention Credit Receivable	0	0	0
Due From Foundation	(2,900)	(2,941)	(3,250)
Due From Grants			
Grants Receivable	(2,700)	0	36,048
TOTAL Due From Grants	(2,700)	0	36,048
Deferred Outflows			
TOTAL Deferred Outflows	0	0	0
Due From Pace North	64,592	32,296	360,309
Medicare Settlements Receivable	0	0	0
Medicaid Wage Pass Through Rec	(1,043)	(1,957)	(4,304)
QAS Receivable	(31,805)	0	34,224
QMI Receivable	(25,000)	0	(25,000)
TOTAL Other Assets	1,144	27,397	398,027
Accrued Payroll & Other Expenses	431,891	(81,245)	442,314
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	330,000
QAS Payable	0	0	0
Net Pension Liability	0	0	0
TOTAL Other Accrued Liabilities	33,000	33,000	330,000
TOTAL Changes in Working Capital Items	(95,068)	(451,479)	(3,215,536)
TOTAL Net Cash provided by Operating Activities	1,415	(354,996)	(2,250,708)
TOTAL Cash from Operating Activity	(151,587)	(473,649)	(2,507,012)
Cash from Investing Activity			
Fixed Asset Purchase	(41,772)	0	(399,410)
TOTAL Cash from Investing Activity	(41,772)	0	(399,410)
Cash from Financing Activities			
Long Term Debt	0	(275,000)	(725,000)
Short Term Debt/Notes Payable	0	0	0
TOTAL Cash from Financing Activities	0	(275,000)	(725,000)
Net Cash Activity	(193,359)	(748,649)	(3,631,422)
CASH BEG OF PERIOD	4,422,774	5,171,423	7,860,837
Cash Beginning Balances as of 9/30/2025	4,422,774	5,171,423	7,860,837
Net Cash Activity	(193,359)	(748,649)	(3,631,422)
Cash Ending Balance	4,229,415	4,422,774	4,229,415

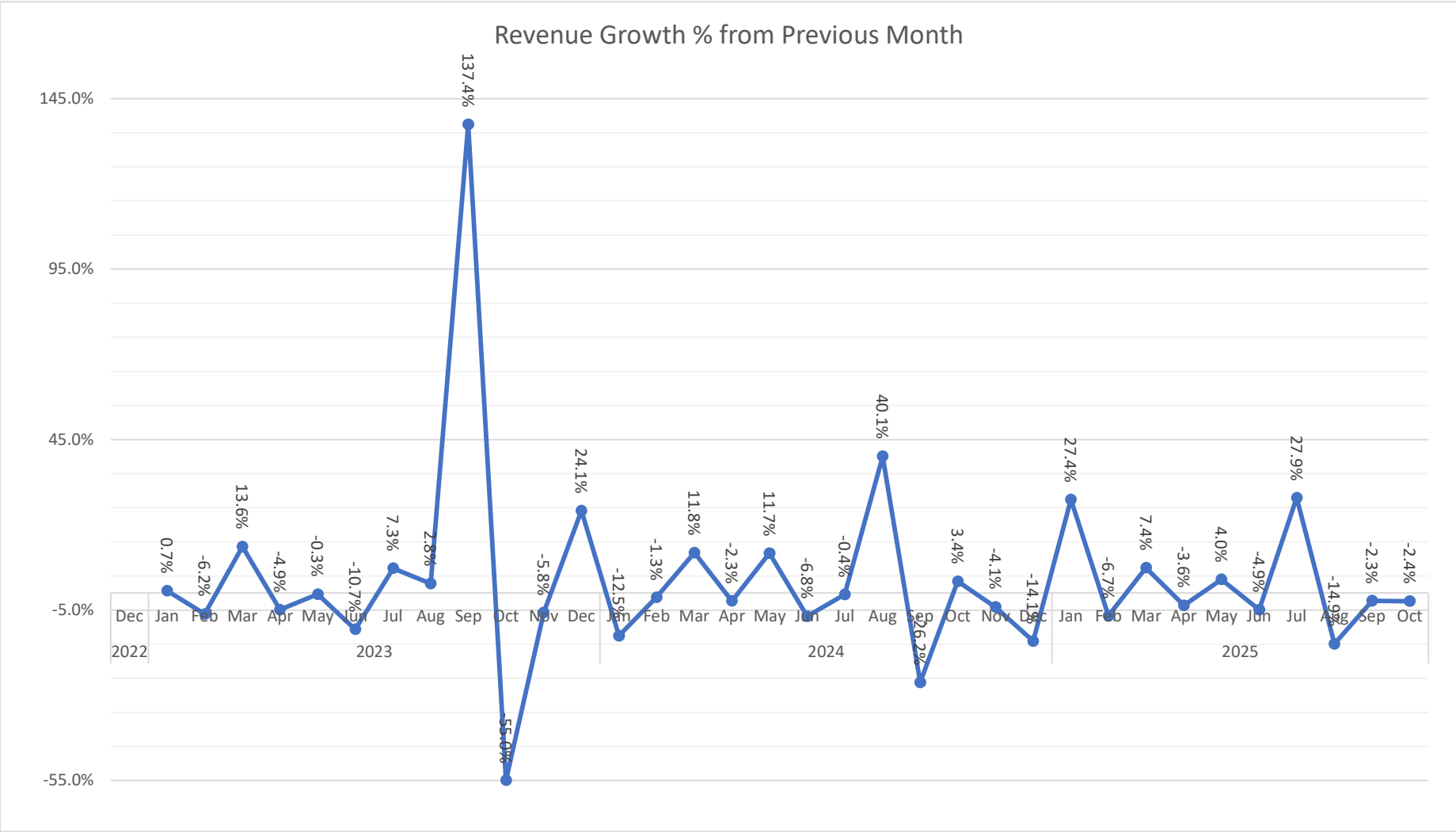
Grand Traverse Pavilions					
Irregular payments					
2025					
Grand Traverse County	union pension bond principal	January	220,000.00	Amortization changes each year	Pmts done in 2039, prin. Gradually inc.
Grand Traverse County	union pension bond interest	January	93,581.25	Amortization changes each year	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 mo
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	
CDW	VMWare 1 year license subscription	May	20,622.08	Annual payment	
Various	Aspen Remodel & Reequipped	May	70,889.30		
Brightly Software, Inc.	Maintenance management software	June	13,082.21	Annual renewal for software license	
Plante Moran	Cost Report Preparation	June	11,600.00	Medicare & Medicaid Cost Reports-annu	Benchmarking survey and MA rate projec.
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	99,312.99	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
Red Door Design	Aspen - resident room chairs (23)	June	29,803.31	Capitalized	
KONE Elevator	Elevator contracts	June	15,980.02	Annual expense for elevator maintenance	
Warner Norcross	Attorney Fees relating to PACE	June	21,736.79	legal fees	
Payroll	Survey	July	6,500.00	Quarterly payment-\$100 grossed up for F	reimbursed by grant
Payroll	3 payrolls in the month (26 per year)	August	785,000.00		
GT Sealcoating & Striping	Asphalt repairs and parking lot resealing/striping	August	23,663.99	Capital purchase	
Payroll	Perfect Attendance	August	5,372.02	Quarterly payment-\$100 grossed up for F	for those with perfect attendance
Leading Age	Annual Dues	August	32,861.52	Annual Dues	Updated for actual 24-25 invoice (higher by \$325.00)
Grand Traverse County	union pension bond interest payment	September	89,896.25	Amortization changes each year	Expensed monthly
A & B Equipment	Commercial Dryer	September	7,026.00	Capital purchase - final 50% payment	
Grand Traverse County	non-union pension bond principal	September	275,000.00	Amortization changes each year	Pmts done in 2039, prin. Gradually increase
Grand Traverse County	non-union pension bond interest	September	53,675.00	Amortization changes each year	Expensed monthly
Nationwide Insurance	Liability, property and auto insurance	September	97,900.33	Installment payment 3 of 3	Calendar year policy; expensed monthly
Projected					
MERS	Supplemental Pension Payment	October	30,712.00	Amount varies annually	Expense accrued monthly
Payroll	Perfect Attendance	October	6,308.00	Quarterly payment-\$100 grossed up for F	for those with perfect attendance
Grand Traverse County	Hawthorn cottage bond interest payment	October	19,176.25	Amortization changes each year	Expensed monthly
Relias	elearning program	November	42,056.00	Annual expense; billed 10/1 each year	Employee e learning module
Molan Asphalt	Repalce paved path behind Aspen	November	30,950.00	Capital Purchase	
NetSmart Technologies	Annual Pmt for legacy healthcare record access	November	25,200.00	Annual payment	annual pmt for legacy healthcare record access
Longevity Pay	Annual pay based on seniority and hours	November	80,870.00	Annual payment; expensed monthly	Per union agreement and handbook
Payroll	Payment for Relias training	November	114,500.00	one-time payout	negotiated settlement with union
State of Michigan	Outstation worker payments per contract	December	18,912.50	2/3 due to be paid back to GTP from Pace	Estimate--contract runs 10/1 to 9/30 each year
Retention Pay	Part of union contract and past practice for other	December	325,000.00	Annual payment during union contract	Includes employer taxes, expensed monthly

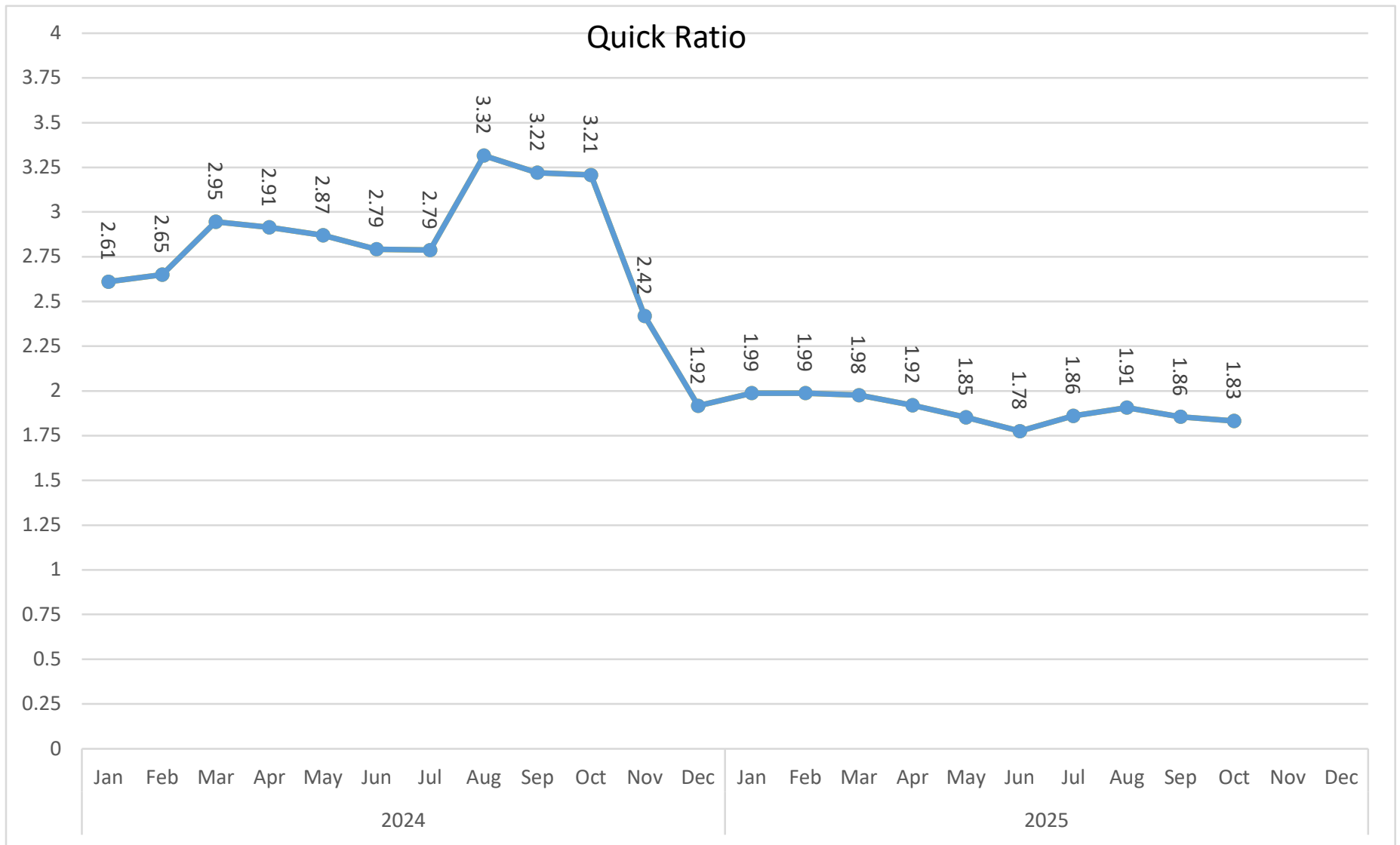


AVG. CENSUS PER DAY











## MCF / SNF - Budget Assumptions

### Revenue

Census: average census is budgeted at 190 per day, up 10 from budgeted 2025 census

Payor Mix: more accurately reflects 2025 actual payor mix

	<u>2026</u>			<u>2025</u>	
Private Pay	25	13.2%		13	7.2%
Medicare A	15			19	
Medicare Adv.	20	18.4%		19	21.1%
Medicaid	115			122	
Medicaid-Hospice	15	68.4%		7	71.7%
Total	<u>190</u>	Equally for the entire year		<u>180</u>	

<u>Rates (per day)</u>	<u>2026</u>			<u>2025</u>	
Private Pay	\$ 475.00	(\$25/day discount)		\$ 475.00	
Medicare	\$ 600.00			\$ 575.00	
Medicaid	\$ 400.00			\$ 440.00	

Outpatient PT Revenue budget appeared to be significantly overstated in 2025

QMI Reimbursement at QM=2 Star rating

QAAP Provider Tax at \$18/day (vs. \$36/day) due to high Medicaid census Tier

Misc Income includes income from shared savings Medicare managed care plans for dual eligibles:

Longevity I-SNP	\$ 120,000
Sound ACO	\$ 72,000

Donation Income includes 50% of the cost for a Foundation E.D.

Inter-Company Charges-reduced cost allocation to the Cottages of GTP overhead costs related to Admin, Finance, HR to more accurately reflect actual costs

### Expense

In general, budgeted expenses attempt to match 2025 annualized actual expenses

MERS Defined Benefit costs reflect increase based on the 2024 actuarial valuation

Health Insurance budget reflects lower costs due to self-funding program

Wages for Direct care staff (nurses and primarily CNAs) reflect increase in census/Aspen Pavilion

All Longevity expense budgets include the Retention bonus costs which was not reflected in 2025

There is now a budget amount for Agency Nurse staffing expense

Nursing Administration Wages reflect the cost of reestablishing the Campus Manager positions

Administration Wages reflect having both the CEO and Nursing Home Administrator as separate positions and restoring a 3rd I.T. position

Legal Consultants budget reduced from 2025 due to settled PACE lawsuit

Increase in HR Wages reflects the transition of scheduler positions from Nursing Admin to HR

Community Relation wages reflect the transition of Volunteer Coord (from Admin) to Marketing position and the addition of a Foundation Exec. Dir. Position

Human Services wages reflect restoring Social Workers to a full 6 positions



## MCF / SNF

	2025 Actual (thru Sept)	2025 Actual Annualized	Approved 2025 Budget	Proposed 2026 Budget	Change from Prior Yr Budget (\$)	Change from Prior Yr Budget (%)
<b>SNF Resident Revenue</b>						
<b>Inpatient Revenue</b>						
Medicare Part A	2,626,319	3,501,759	3,987,625	3,285,000	(702,625)	-17.62%
Medicare Advantage	3,293,516	4,391,355	3,987,625	4,380,000	392,375	9.84%
Medicaid	13,398,376	17,864,501	18,663,805	16,680,865	(1,982,940)	-10.62%
Hospice - Medicaid	1,560,965	2,081,287	1,248,365	2,518,500	1,270,135	101.74%
Private Pay	2,512,489	3,349,985	2,141,230	4,204,650	2,063,420	96.37%
Medicare Part B	65,841	87,788	158,400	151,200	(7,200)	-4.55%
<b>TOTAL Inpatient Revenue</b>	<b>23,457,506</b>	<b>31,276,675</b>	<b>30,187,050</b>	<b>31,220,215</b>	<b>1,033,165</b>	<b>3.42%</b>
<b>Outpatient</b>						
Physical Therapy	559,343	745,791	1,166,400	780,000	(386,400)	-33.13%
Occupational Therapy	49,044	65,392	60,000	72,000	12,000	20.00%
Speech Therapy	48,562	64,749	48,000	60,000	12,000	25.00%
Wellness	43,215	57,620	46,800	60,000	13,200	28.21%
Cont Allow Outpatient	(287,461)	(383,281)	(444,000)	(364,800)	79,200	-17.84%
<b>TOTAL Outpatient</b>	<b>412,703</b>	<b>550,271</b>	<b>877,200</b>	<b>607,200</b>	<b>(270,000)</b>	<b>-30.78%</b>
<b>TOTAL SNF Resident Revenue</b>	<b>23,870,209</b>	<b>31,826,945</b>	<b>31,064,250</b>	<b>31,827,415</b>	<b>763,165</b>	<b>2.46%</b>
<b>SNF Other Revenue</b>						
40000-00-70 Revenue - Child Day Care	97,698	130,264	119,865	130,000	10,135	8.46%
41505-01-70 Childcare Lunches	11,636	15,515	9,043	15,000	5,957	65.87%
72150-00-10 Vending Machine Sales	5,406	7,208	3,800	6,000	2,200	57.89%
72200-00-10 Rental Income	1,098	1,464	2,500	3,000	500	20.00%
72500-00-10 Interest Income	90,893	121,191	12,000	90,000	78,000	650.00%
72901-00-10 DCW Wage Reimbursement	775,083	1,033,444	846,537	1,080,000	233,463	27.58%
72999-00-10 Misc Income	1,918	2,557	-	192,000	192,000	
73000-00-10 Donation Income	26,700	35,600	-	52,500	52,500	
73400-00-10 Recruitment Grant Income	23,000	30,667	-	-	-	0.00%
74105-00-10 QAS Income	1,839,456	2,452,608	2,613,931	2,566,800	(47,131)	-1.80%
75105-00-10 Provider Tax Expense-QAA	(1,206,993)	(1,609,324)	(1,609,324)	(1,031,015)	578,309	-35.93%
74115-00-10 QMI Income	216,269	288,359	318,000	300,000	(18,000)	-5.66%
75106-00-10 Provider Tax Expense-QMIA	(129,677)	(172,903)	(172,903)	(192,000)	(19,097)	11.04%
74140-00-10 Inter-Company Charges	192,600	256,800	256,800	120,000	(136,800)	-53.27%
75100-00-10 Bad Debt Expenses	(225,000)	(300,000)	(302,637)	(300,000)	2,637	-0.87%
<b>TOTAL SNF Other Revenue</b>	<b>1,720,087</b>	<b>2,293,449</b>	<b>2,097,612</b>	<b>3,032,285</b>	<b>934,673</b>	<b>44.56%</b>
<b>Total Revenue</b>	<b>25,590,296</b>	<b>34,120,395</b>	<b>33,161,862</b>	<b>34,859,700</b>	<b>1,697,838</b>	<b>5.12%</b>
<b>SNF Operating Expenses</b>						
<b>Employee Benefits</b>						
62100 Workers Comp	96,987.0	129,316	124,788	130,000	5,212	4.18%
62150 Unemployment Expenses		-	-	12,000	12,000	

62200 MERS DB	951,143.0	1,268,191	1,267,741	1,446,000	178,259	14.06%
62250 MERS DC	299,079.0	398,772	317,624	432,000	114,376	36.01%
62300 Health Ins	1,166,228.0	1,554,971	1,471,431	1,350,000	(121,431)	-8.25%
62350 Dental Ins	80,085.0	106,780	98,576	91,800	(6,776)	-6.87%
<b>TOTAL Employee Benefits</b>	<b>2,593,522</b>	<b>3,458,029</b>	<b>3,280,160</b>	<b>3,461,800</b>	<b>181,640</b>	<b>5.54%</b>
<b>Nursing</b>						
<b>Nursing</b>						
60010-60-10 Salary & Wages - RN	2,450,010	3,266,680	3,576,022	3,624,800	48,778	1.36%
60020-60-10 Salary & Wages - LPN	823,269	1,097,692	1,491,838	1,115,000	(376,838)	-25.26%
60030-60-10 Salary & Wages - CNA	4,724,283	6,299,044	6,249,275	6,686,000	436,725	6.99%
60050-60-10 Salary & Wages - UW SNF	70,251	93,668	166,161	120,000	(46,161)	-27.78%
60910-60-10 Longevity - RN	42,993	57,324	8,700	60,000	51,300	589.66%
60920-60-10 Longevity - LPN	21,798	29,064	5,400	24,000	18,600	344.44%
60930-60-10 Longevity - CNA	113,463	151,284	19,500	160,000	140,500	720.51%
61000-60-10 FICA - Nursing	595,808	794,411	881,043	890,000	8,957	1.02%
62310-60-10 Health Ins - Retirees Nursing	55,872	74,496	95,424	84,000	(11,424)	-11.97%
62940-60-10 Uniforms - Nursing	4,337	5,783	2,924	6,000	3,076	105.20%
63150-60-10 Small Equipment	134,880	179,840	70,299	90,000	19,701	28.02%
63600-60-10 Nursing Supplies	235,541	314,055	263,043	240,000	(23,043)	-8.76%
63620-60-10 Briefs	58,078	77,437	68,811	84,000	15,189	22.07%
63630-60-10 Stock Meds	38,865	51,820	27,003	42,000	14,997	55.54%
63637-60-10 Flu Vaccine	37,731	50,308	35,761	42,000	6,239	17.45%
63650-60-10 IV Supplies	4,911	6,548	14,110	6,000	(8,110)	-57.48%
63690-60-10 Non-Legend Drugs	40,886	54,515	48,591	48,000	(591)	-1.22%
64100-60-10 Professional Services - Medical Director	32,180	42,907	42,240	54,000	11,760	27.84%
64150-60-10 Agency Nurse Staffing	207,585	276,780	-	240,000	240,000	
64300-60-10 Building Repairs-Resident Rooms	93,859	125,145	24,681	60,000	35,319	143.10%
64350-60-10 Equipment Repairs	36,415	48,553	35,556	42,000	6,444	18.12%
65400-60-10 Education & Training - Nursing	22,320	29,760	6,204	12,000	5,796	93.42%
66815-60-10 Med Waste:Nursing-Medical Care	20,544	27,392	23,927	25,200	1,273	5.32%
67100-60-10 Resident Loss Replacement	1,993	2,657	-	3,000	3,000	
<b>TOTAL Nursing</b>	<b>9,867,872</b>	<b>13,157,163</b>	<b>13,156,513</b>	<b>13,758,000</b>	<b>601,487</b>	<b>4.57%</b>
<b>Nurse Administration</b>						
60000-61-10 Salary & Wages - Nursing Admin	1,274,924	1,699,899	1,597,242	2,000,000	402,758	25.22%
60900-61-10 Longevity-Nursing Admin	25,686	34,248	13,380	36,000	22,620	169.06%
61000-61-10 FICA - Nursing Admin	91,858	122,477	123,213	150,000	26,787	21.74%
64150-61-10 Nurse Admin Consulting	49,847	66,463	71,243	60,000	(11,243)	-15.78%
<b>TOTAL Nurse Administration</b>	<b>1,442,315</b>	<b>1,923,087</b>	<b>1,805,078</b>	<b>2,246,000</b>	<b>440,922</b>	<b>24.43%</b>
<b>TOTAL Nursing</b>	<b>11,310,187</b>	<b>15,080,249</b>	<b>14,961,591</b>	<b>16,004,000</b>	<b>1,042,409</b>	<b>6.97%</b>
<b>Administrative</b>						
60000-10-10 Salary & Wages - Admin	554,430	739,240	825,974	900,000	74,026	8.96%
60900-10-10 Longevity - Admin	11,817	15,756	4,680	12,000	7,320	156.41%
61000-10-10 FICA - Admin	39,649	52,865	63,545	68,400	4,855	7.64%
63150-10-10 Small Equipment	1,245	1,660	-	12,000	12,000	



64000-10-10 Contract Services	29,371	39,161	90,606	30,000	(60,606)	-66.89%
64100-10-10 Professional Services - Admin	4,750	6,333	41,000	24,000	(17,000)	-41.46%
64150-10-10 Legal Consultants	131,725	175,633	400,000	120,000	(280,000)	-70.00%
65100-10-10 Dues & Memberships	36,690	48,920	47,552	54,000	6,448	13.56%
65110-10-10 License & Fees	2,114	2,819	5,402	3,000	(2,402)	-44.47%
65130-10-10 Subscriptions	399	532	918	1,200	282	30.72%
65400-10-10 Education & Training - Admin	1,387	1,849	6,759	7,200	441	6.52%
65450-10-10 Travel	10,251	13,668	-	9,000	9,000	
65615-10-10 Board Meeting Expenses	601	801	209	600	391	187.08%
68999-10-10 Miscellaneous Expenses	249	332	1,455	1,200	(255)	-17.53%
<b>TOTAL Administrative</b>	<b>824,678</b>	<b>1,099,571</b>	<b>1,488,100</b>	<b>1,242,600</b>	<b>(245,500)</b>	<b>-16.50%</b>
<b>Finance</b>						
60000-12-10 Salary & Wages - Financial Ma	267,485	356,647	315,908	362,000	46,092	14.59%
60900-12-10 Longevity - Financial Mgt	4,491	5,988	2,820	7,200	4,380	155.32%
61000-12-10 FICA - Fin Mgmt	19,233	25,644	24,383	28,000	3,617	14.83%
63110-12-10 Office Supplies	16,950	22,600	17,790	18,000	210	1.18%
63120-12-10 Copy Supplies	7,129	9,505	16,683	7,800	(8,883)	-53.25%
63130-12-10 Computer Supplies	25,925	34,567	27,548	34,200	6,652	24.15%
63140-12-10 Postage	12,185	16,247	7,616	12,000	4,384	57.56%
63150-12-10 Small Equipment - IT	52,842	70,456	36,492	33,000	(3,492)	-9.57%
64000-12-10 Contract Services - Billing	1,544	2,059	-	30,000	30,000	
64100-12-10 Professional Services - Finan	18,685	24,913	-	15,000	15,000	
64110-12-10 Audit Expenses	6,100	8,133	6,000	7,200	1,200	20.00%
64150-12-10 IT Consultants	8,583	11,444	19,049	15,000	(4,049)	-21.26%
64180-12-10 Printing & Binding	5,724	7,632	7,026	7,500	474	6.75%
64190-12-10 Data Processing	36,217	48,289	48,108	24,000	(24,108)	-50.11%
64200-12-10 Maintenance Agreements Softwa	329,368	439,157	322,411	352,000	29,589	9.18%
64358-12-10 Communication Equip Repairs	20,205	26,940	25,243	30,000	4,757	18.84%
65400-12-10 Education & Training - Fin Mgt	6,272	8,363	1,833	4,800	2,967	161.87%
65450-12-10 Travel - Mileage	-	-	280	300	20	7.14%
65700-12-10 Other Insurance	253,386	337,848	337,849	360,000	22,151	6.56%
66100-12-10 Telephone-Snf	59,126	78,835	67,497	68,400	903	1.34%
66120-12-10 Internet	18,330	24,440	34,448	30,000	(4,448)	-12.91%
66130-12-10 Cellular Phone	24,633	32,844	35,612	36,000	388	1.09%
67200-12-10 Television - SNF	19,604	26,139	25,833	26,400	567	2.19%
68800-12-10 Bond Interest Expense	212,296	283,061	283,062	279,600	(3,462)	-1.22%
68815-12-10 Bank Charges	25,163	33,551	28,966	30,000	1,034	3.57%
<b>TOTAL Finance</b>	<b>1,451,476</b>	<b>1,935,301</b>	<b>1,692,457</b>	<b>1,818,400</b>	<b>125,943</b>	<b>7.44%</b>
<b>Human Resources</b>						
60000-15-10 Salary & Wages - Human Resour	242,122	322,829	263,078	416,000	152,922	58.13%
60900-15-10 Longevity - Human Resources	5,355	7,140	2,760	9,600	6,840	247.83%
61000-15-10 FICA - Human Res	17,550	23,400	20,337	32,500	12,163	59.81%
62370-15-10 Life Insurance	2,449	3,265	1,921	3,600	1,679	87.40%
62910-15-10 Employee Recogn	53,389	71,185	36,180	24,000	(12,180)	-33.67%

64000-15-10 Contract Services - HR	29,681	39,575	43,002	30,000	(13,002)	-30.24%
64125-15-10 Employee Advertising/Recruti	64,354	85,805	22,614	54,000	31,386	138.79%
65110-69-10 License & Fees - NAT	-	-	-	600	600	
65112-69-10 CNA Registry Fee	1,380	1,840	2,033	1,500	(533)	-26.22%
65118-69-10 Testing Fees	10,610	14,147	34,402	15,000	(19,402)	-56.40%
65400-15-10 Education & Training - Hum Res	647	863	4,193	45,000	40,807	973.22%
<b>TOTAL Human Resources</b>	<b>427,537</b>	<b>570,049</b>	<b>430,520</b>	<b>631,800</b>	<b>201,280</b>	<b>46.75%</b>
<b>Community Relations and Volunteer Services</b>						
60000-20-10 Salary & Wages - Volunteer &	10,000	13,333	-	157,000	157,000	
60900-20-10 Longevity - Volunteer & Comm	764	1,019	-	2,500	2,500	
61000-20-10 FICA - Volunteer & Comm Rel		-	-	12,000	12,000	
62920-20-10 Volunteer Recognition		-	-	2,400	2,400	
65400-20-10 Marketing and Fund Raising	17,509	23,345	24,000	-	(24,000)	-100.00%
<b>TOTAL Community Relations and Volunteer Services</b>	<b>28,273</b>	<b>37,697</b>	<b>24,000</b>	<b>173,900</b>	<b>149,900</b>	<b>624.58%</b>
<b>Maintenance</b>						
60000-30-10 Salary & Wages - ES	719,689	959,585	823,218	980,000	156,782	19.05%
60900-30-10 Longevity - Environmental Serv	20,871	27,828	3,960	28,000	24,040	607.07%
61000-30-10 FICA - Environ Serv	52,443	69,924	63,279	76,000	12,721	20.10%
62310-30-10 Health Ins - Retirees - EVS	21,098	28,131	26,160	30,000	3,840	14.68%
62940-30-10 Uniforms - Plant Ops	3,105	4,140	11,107	6,000	(5,107)	-45.98%
63100-30-10 Supplies - Plant Ops	101,254	135,005	94,360	96,000	1,640	1.74%
63150-30-10 Small Equipment	58,925	78,567	76,301	60,000	(16,301)	-21.36%
64300-30-10 Building Repairs	162,929	217,239	188,850	180,000	(8,850)	-4.69%
64350-30-10 Equipment Repairs	32,626	43,501	58,941	42,000	(16,941)	-28.74%
64360-30-10 Vehicle Repair	16,517	22,023	13,055	15,000	1,945	14.90%
64370-30-10 Elevator	15,410	20,547	13,908	15,000	1,092	7.85%
64410-30-10 Lawn, Tree and Brush Services	18,887	25,183	12,118	15,000	2,882	23.78%
64420-30-10 Snow Removal - Contract	7,525	10,033	12,604	15,000	2,396	19.01%
65400-30-10 Education & Training - ES	921	1,228	1,346	1,200	(146)	-10.85%
65460-30-10 Vehicle Fuel	10,766	14,355	13,569	12,000	(1,569)	-11.56%
65800-30-10 Parking Garage Expenses	18,890	25,187	21,364	24,000	2,636	12.34%
66610-30-10 Water	37,665	50,220	44,195	48,000	3,805	8.61%
66620-30-10 Sewer	80,894	107,859	97,318	108,000	10,682	10.98%
66700-30-10 Electric	231,826	309,101	293,361	300,000	6,639	2.26%
66740-30-10 Natural Gas	82,628	110,171	101,060	102,000	940	0.93%
66810-30-10 Refuse Disposal	37,788	50,384	39,811	36,000	(3,811)	-9.57%
<b>TOTAL Maintenance</b>	<b>1,732,657</b>	<b>2,310,209</b>	<b>2,009,885</b>	<b>2,189,200</b>	<b>179,315</b>	<b>8.92%</b>
<b>Housekeeping</b>						
60000-40-10 Salary & Wages - Housekeeping	569,976	759,968	861,927	840,000	(21,927)	-2.54%
60900-40-10 Longevity - Housekeeping	18,729	24,972	10,500	24,000	13,500	128.57%
61000-40-10 FICA - Housekeeping	42,085	56,113	66,741	66,000	(741)	-1.11%
62940-40-10 Uniforms - Housekeeping	1,156	1,541	1,596	2,400	804	50.38%
63100-40-10 Supplies - Housekeeping	90,870	121,160	109,550	114,000	4,450	4.06%
64000-40-10 Contract Services-Hskpg	5,432	7,243	8,526	12,000	3,474	40.75%



<b>TOTAL Housekeeping</b>	728,248	970,997	1,058,840	1,058,400	(440)	-0.04%
<b>Laundry</b>						
60000-45-10 Salary & Wages - Laundry	295,688	394,251	360,261	404,000	43,739	12.14%
60900-45-10 Longevity - Laundry	9,522	12,696	2,400	12,000	9,600	400.00%
61000-45-10 FICA - Laundry	22,969	30,625	27,744	31,600	3,856	13.90%
63100-45-10 Supplies - Laundry	50,949	67,932	56,908	66,000	9,092	15.98%
63535-45-10 Linen Replacements - Laundry	27,641	36,855	21,582	36,000	14,418	66.81%
<b>TOTAL Laundry</b>	406,769	542,359	468,895	549,600	80,705	17.21%
<b>Dietary</b>						
63150-50-10 Small Equipment - Dietary	11,524	15,365	13,048	12,000	(1,048)	-8.03%
64000-50-10 Contract Svcs-Dining	2,156,141	2,874,855	2,826,827	2,988,000	161,173	5.70%
<b>TOTAL Dietary</b>	2,167,665	2,890,220	2,839,875	3,000,000	160,125	5.64%
<b>Therapy</b>						
60000-65-10 Salary & Wages - Therapy	1,376,441	1,835,255	1,749,105	1,810,200	61,095	3.49%
60900-65-10 Longevity-Therapy	23,319	31,092	4,800	32,000	27,200	566.67%
61000-65-10 FICA - Therapy	100,486	133,981	134,174	138,000	3,826	2.85%
63100-65-10 Supplies - Therapy	4,103	5,471	6,321	4,800	(1,521)	-24.06%
63150-65-10 Small Equipment - Therapy	4,802	6,403	3,483	6,000	2,517	72.27%
64100-65-10 Professional Service - Medica	11,000	14,667	11,086	18,000	6,914	62.37%
64120-65-10 Advertising-Wellness Center	-	-	792	12,000	11,208	1415.15%
64150-65-10 Consultant - Therapy	37,518	50,024	59,431	42,000	(17,431)	-29.33%
64280-65-10 Pool Maintenance	7,872	10,496	10,267	12,000	1,733	16.88%
65100-65-10 Dues & Memberships - Therapy	-	-	489	600	111	22.70%
65400-65-10 Education & Training - Therapy	6,829	9,105	532	9,000	8,468	1591.73%
65450-65-10 Travel - Therapy	-	-	101	600	499	494.06%
<b>TOTAL Therapy</b>	1,572,370	2,096,493	1,980,581	2,085,200	104,619	5.28%
<b>Ancillary</b>						
63700-70-10 Medical Supplies	51,018	68,024	38,540	60,000	21,460	55.68%
63702-70-10 Tube Feeding Supplies	295	393	-	15,000	15,000	
63705-70-10 Wound Vac Supplies	93	124	-	15,000	15,000	
63710-70-10 Oxygen	34,776	46,368	38,445	45,000	6,555	17.05%
63790-70-10 Legend Drugs	272,523	363,364	442,215	372,000	(70,215)	-15.88%
63800-70-10 Lab Services	15,805	21,073	21,340	21,000	(340)	-1.59%
63850-70-10 Radiology Services	15,008	20,011	15,413	21,000	5,587	36.25%
63855-70-10 Misc Medical Services	2,533	3,377	3,120	3,600	480	15.38%
<b>TOTAL Ancillary</b>	392,051	522,735	559,073	552,600	(6,473)	-1.16%
<b>Diversional Therapy</b>						
60000-80-10 Salary & Wages - Life Enrichm	239,032	318,709	459,266	372,000	(87,266)	-19.00%
60900-80-10 Longevity - Life Enrichment	10,926	14,568	-	20,000	20,000	
61000-80-10 FICA - Life Enrichment	23,686	31,581	35,134	30,000	(5,134)	-14.61%
63100-80-10 Supplies - Diversional Therapy	10,069	13,425	9,350	13,800	4,450	47.59%
63105-80-10 Activity Supplies - Eden	6,394	8,525	8,102	8,700	598	7.38%
65400-80-10 Educ. & Training- Activities	-	-	180	-	(180)	-100.00%
67250-80-10 Special Functions	5,548	7,397	10,079	8,400	(1,679)	-16.66%

<b>TOTAL Diversional Therapy</b>	295,655	394,207	522,111	452,900	(69,211)	-13.26%
<b>Human Services</b>						
60000-85-10 Salary & Wages - Human Serv	185,220	246,960	249,850	360,000	110,150	44.09%
60900-85-10 Longevity - Human Services	5,400	7,200	-	7,800	7,800	
61000-85-10 FICA - Human Serv	12,052	16,069	19,113	27,500	8,387	43.88%
64150-85-10 Consultant Services-Psych.	2,400	3,200	-	18,000	18,000	
65400-85-10 Education & Training - Hum Ser	-	-	1,200	1,500	300	25.00%
<b>TOTAL Human Services</b>	205,072	273,429	270,163	414,800	144,637	53.54%
<b>Child Care</b>						
60060-10-70 Salary & Wages - CC Asst. CDC	118,927	158,569	184,830	153,000	(31,830)	-17.22%
60070-10-70 Salary & Wages - Facilitator	80,127	106,836	98,407	107,000	8,593	8.73%
60900-00-70 Longevity - Child Day Care	7,353	9,804	-	12,000	12,000	
61000-00-70 FICA - CDC	15,062	20,083	21,668	21,000	(668)	-3.08%
62940-00-70 Uniforms - CDC	293	391	-	300	300	
63100-83-70 Teaching/Educational Supplies	-	-	211	600	389	184.36%
63150-83-70 Small Equipment - CDC	1,457	1,943	1,200	1,800	600	50.00%
63500-50-70 Meals - CDC	22,945	30,593	7,800	30,000	22,200	284.62%
63501-50-70 Dietary Snacks - CDC	549	732	6,000	900	(5,100)	-85.00%
63500-50-70 Indirect Costs - CDC	12,600	16,800	16,800	-	(16,800)	-100.00%
63500-50-70 Miscellaneous Exp - CDC	48	64	800	-	(800)	-100.00%
67250-80-70 Special Functions - CDC	558	744	80	900	820	1025.00%
<b>TOTAL Child Care</b>	259,919	346,559	337,796	327,500	(10,296)	-3.05%
<b>Equipment Depreciation</b>						
69110-97-10 Depreciation - Office	20,733	27,644	27,644	30,000	2,356	8.52%
69120-97-10 Depreciation Exp - Nursing	37,238	49,651	49,651	54,000	4,349	8.76%
69130-97-10 Depreciation - Dietary	12,374	16,499	16,498	15,000	(1,498)	-9.08%
69140-97-10 Depreciation - Furniture	5,957	7,943	7,943	9,000	1,057	13.31%
69150-97-10 Depreciation - Maintenance	14,709	19,612	19,611	24,000	4,389	22.38%
69180-97-10 Depreciation - Vehicle	7,893	10,524	10,524	12,000	1,476	14.03%
69205-97-10 Depreciation-Equip Well. Ctr	1,800	2,400	2,400	3,000	600	25.00%
<b>TOTAL Equipment Depreciation</b>	100,704	134,272	134,271	147,000	12,729	9.48%
<b>TOTAL SNF Operating Expenses</b>	<b>24,496,783</b>	<b>32,662,377</b>	<b>32,058,318</b>	<b>34,109,700</b>	<b>2,051,382</b>	<b>6.40%</b>
<b>Net Operating Income</b>	<b>1,093,513</b>	<b>1,458,017</b>	<b>1,103,544</b>	<b>750,000</b>	<b>(353,544)</b>	<b>-32.04%</b>
<b>SNF Building Depreciation</b>						
90010-00-10 Depreciation - Land Improv	14,346	19,128	19,128	24,000	4,872	25.47%
90100-00-10 Depreciation - Building	346,494	461,992	461,991	462,000	9	0.00%
90105-00-10 Depreciation - Parking Structr	48,934	65,245	65,245	66,000	755	1.16%
90110-00-10 Depreciation - Bldg Improv	110,955	147,940	147,940	162,000	14,060	9.50%
90115-00-10 Depreciation-Bldg Imp WellCtr	23,883	31,844	31,844	36,000	4,156	13.05%
<b>TOTAL SNF Building Depreciation</b>	544,612	726,149	726,148	750,000	23,852	3.28%
<b>Net Income</b>	<b>548,901</b>	<b>731,868</b>	<b>377,396</b>	<b>-</b>	<b>(377,396)</b>	<b>-100.00%</b>

## COTTAGES - Assisted Living Budget Assumptions

### Revenue

Census:	<u>start of yr</u>	<u>end of yr</u>	<u>avg</u>	<u>capacity</u>	<u>Avg Occ.</u>	<u>EOY Occ.</u>
Evergreen & Hawthorn	38	45	42.5	50	85.0%	90%
Willow	18	19	19.5	23	84.8%	83%
Lofts	1	2	1.75	3	58.3%	67%
Respite	1	1	1	1	100.0%	100%
	58	67	64.75	77	84.1%	87%

Rates: No new increase to the Published rates that were increased 1/1/25

#### Evergreen & Hawthorn & Lofts:

Current residents from 1/1/25 that were grandfathered at frozen rates for 2025 would receive an increase to the current published rates or a cap of 4%, which ever is smaller

Introduce new Tier system to align care resources to personal care charges providing added revenue

Introduce Meals plan of 1,2 or 3 meals per day vs. choosing meals daily, expected to provide added revenue and eliminate labor inefficiencies and lost charges

#### Willow:

Current residents from 1/1/25 that were grandfathered at frozen rates for 2025 would receive an increase to the current published rate (a 5% increase)

#### Contractual Allowances:

Based on current number of residents receiving reduced rental rates below the private rate

Donation Income reflects reimbursement from Foundation to assist with funding allowances, discounts and scholarship

### Expense

In general, budgeted expenses reflect 2025 annualized actual expenses with increases accounting for inflation and higher volume (resident census)

UW / CNA Wages allocated to reflect actual 2025 costs per discipline. Increase budget of combined wages allows for added direct care staff as necessitated by higher census and/or acuity needs

Indirect Expense - reduced cost allocation for GTP overhead costs related to Admin, Finance, HR, IT to more accurately reflect actual costs



Grand Traverse Pavilions  
COTTAGES Assisted Living  
2026 Proposed Budget

	2025 Actual (thru Sept)	2025 Actual Annualized	Approved 2025 Budget	Proposed 2026 Budget	Change from Prior Yr Budget (\$)	Change from Prior Yr Budget (%)
<b>Cottage Revenue</b>						
40000-01-40 Room Rental-Cottage-Private	1,744,596	2,326,128	3,220,757	2,935,800	(284,957)	-8.85%
40000-06-40 Room Rental-Cottage-Priv Insur	569,172	758,896	321,563	744,000	422,437	131.37%
40100-01-40 Respite-Cottages	122,000	162,667	35,040	100,200	65,160	185.96%
41900-01-40 Registration Fee - Cottages	2,250	3,000	2,000	3,000	1,000	50.00%
42000-01-40 Ancillary Rev - Cottages	6,497	8,663	120,000	12,000	(108,000)	-90.00%
42000-50-40 Meal Plan	238,265	317,687	332,640	360,000	27,360	8.23%
42400-01-40 Personal Care Services- Privat	15,788	21,051	16,000	96,000	80,000	500.00%
50000-04-40 Contractual Allow MA Waiver	4,844	6,459	-	-	-	0.00%
50000-01-40 Contractual Discount-Private	(94,891)	(126,521)	-	(60,000)	(60,000)	
50000-06-40 Contractual Allowance PACE	(151,794)	(202,392)	(67,229)	(90,000)	(22,771)	33.87%
50001-01-40 Scholarships Private Pay	(24,979)	(33,305)	(56,184)	(30,000)	26,184	-46.60%
<b>TOTAL Cottage Revenue</b>	<b>2,431,748</b>	<b>3,242,333</b>	<b>3,924,587</b>	<b>4,071,000</b>	<b>146,413</b>	<b>3.73%</b>
<b>Cottage Other Revenue</b>						
72200-00-40 Beauty Shop Income	2,860	3,813	5,877	4,800	(1,077)	-18.33%
73000-00-40 Donation Income - Cottages	37,559	50,079	56,184	90,000	33,816	60.19%
<b>TOTAL Cottage Other Revenue</b>	<b>40,419</b>	<b>53,892</b>	<b>62,061</b>	<b>94,800</b>	<b>32,739</b>	<b>52.75%</b>
<b>Total Income</b>	<b>2,472,167</b>	<b>3,296,225</b>	<b>3,986,648</b>	<b>4,165,800</b>	<b>179,152</b>	<b>4.49%</b>
<b>Cottage Operating Expenses</b>						
60000-10-40 Salary & Wages - Admin - Cott	129,829	173,105	200,509	194,000	(6,509)	-3.25%
60000-30-40 Salary & Wages - ES Cottages	81,728	108,971	101,331	108,000	6,669	6.58%
60000-40-40 Salary & Wages - Hskpg Cottage	55,424	73,899	89,014	90,000	986	1.11%
60010-60-40 Salary & Wages - RN Cottages	73,034	97,379	90,514	96,000	5,486	6.06%
60020-60-40 Salary & Wages - LPN Cottages	9,416	12,555	19,125	-	(19,125)	-100.00%
60030-60-40 Salary & Wages - CNA Cottages	320,122	426,829	896,025	448,000	(448,025)	-50.00%
60050-60-40 Salary & Wages - UW Cottages	804,843	1,073,124	667,321	1,149,000	481,679	72.18%
60900-00-40 Longevity - Cottages	33,570	44,760	-	48,000	48,000	
60900-10-40 Longevity - Cottages Admin	8,460	11,280	3,000	9,000	6,000	200.00%
61000-00-40 FICA Admin Cottages	10,001	13,335	15,339	15,000	(339)	-2.21%
61000-30-40 FICA - Env Serv Cottages	5,949	7,932	7,752	8,000	248	3.20%
61000-40-40 FICA - Cottage Housekeeping	4,187	5,583	6,810	7,000	190	2.79%
61000-60-40 FICA - RN LPN CNA and UW - Co	89,911	119,881	127,983	131,200	3,217	2.51%



62100-00-40 Workers Comp - Cottages	11,336	15,115	11,133	15,000	3,867	34.73%
62200-00-40 MERS DB - Cottages	66,420	88,560	86,180	102,000	15,820	18.36%
62200-10-40 MERS DB - Cottages Admin	19,497	25,996	25,997	27,000	1,003	3.86%
62250-00-40 MERS DC-Cottage	28,204	37,605	29,163	42,000	12,837	44.02%
62250-10-40 MERS DC:Admin Cottages	-	-	-	6,000	6,000	
62300-00-40 Health Ins - Cottages	114,266	152,355	134,193	150,000	15,807	11.78%
62350-00-40 Dental Ins - Cottages	7,566	10,088	8,732	10,200	1,468	16.81%
63100-30-40 Supplies Plant Ops - Cottages	9,836	13,115	602	6,000	5,398	896.68%
63100-45-40 Supplies Laundry - Cottages	3,004	4,005	729	3,600	2,871	393.83%
63100-80-40 Activity Supplies - Cottages	4,933	6,577	6,196	7,200	1,004	16.20%
63150-30-40 Small Equipment	14,994	19,992	-	24,000	24,000	
63500-50-40 Meals - Cottages	568,795	758,393	757,005	766,000	8,995	1.19%
63600-60-40 Nursing Supplies - Cottages	3,710	4,947	3,880	6,000	2,120	54.64%
64001-10-40 Contract Svcs:Security-Cottag	1,988	2,651	2,730	3,000	270	9.89%
64120-20-40 Advertising - Cottages	8,756	11,675	65,042	48,000	(17,042)	-26.20%
64160-20-40 Referral Fees	9,402	12,536	8,751	25,000	16,249	185.68%
64300-30-40 Building Repairs - Cottages	33,823	45,097	10,099	48,000	37,901	375.29%
64350-30-40 Equipment Repairs - Cottages	10,119	13,492	1,649	9,000	7,351	445.79%
64370-30-40 Elevator-Cottages	7,745	10,327	4,215	9,000	4,785	113.52%
66100-12-40 Telephone - Cottages	2,630	3,507	4,283	4,800	517	12.07%
66610-30-40 Water - Cottages	13,132	17,509	20,831	18,000	(2,831)	-13.59%
66620-30-40 Sewer - Cottages	18,584	24,779	20,016	24,000	3,984	19.90%
66700-30-40 Electric - Cottages	53,825	71,767	68,716	72,000	3,284	4.78%
66740-30-40 Natrual Gas - Cottages	30,848	41,131	23,691	38,400	14,709	62.09%
66810-30-40 Refuse Disposal - Cottages	4,983	6,644	7,882	7,500	(382)	-4.85%
67200-12-40 Television - Cottages	13,494	17,992	18,837	19,500	663	3.52%
67250-80-40 Special Functions - Cottages	1,722	2,296	1,266	4,800	3,534	279.15%
67310-00-40 Beauty Shop Services	1,339	1,785	4,837	2,400	(2,437)	-50.38%
68000-00-40 Indirect Costs-Cottages	180,000	240,000	240,000	120,000	(120,000)	-50.00%
68800-12-40 Bond Interest Expense	34,378	45,837	39,330	36,000	(3,330)	-8.47%
68999-10-40 Miscellaneous Exp - Cottages	479	639	622	600	(22)	-3.54%
69100-97-40 Depreciation - Equip Cottages	8,254	11,005	11,005	15,000	3,995	36.30%
<b>TOTAL Cottage Operating Expenses</b>	<b>2,914,536</b>	<b>3,886,050</b>	<b>3,842,335</b>	<b>3,973,200</b>	<b>130,865</b>	<b>3.41%</b>
<b>Net Operating Income</b>	<b>(442,369)</b>	<b>(589,825)</b>	<b>144,313</b>	<b>192,600</b>	<b>48,287</b>	<b>33.46%</b>
<b>Cottage Building Depreciation</b>						
90100-00-40 Depreciation Bldg - Cottages	171,165	228,220	228,219	228,600	381	0.17%
90110-00-40 Depreciation-Cottage Bldg Impr	38,732	51,643	51,643	54,000	2,357	4.56%
<b>TOTAL Cottage Building Depreciation</b>	<b>209,897</b>	<b>279,863</b>	<b>279,862</b>	<b>282,600</b>	<b>2,738</b>	<b>0.98%</b>
<b>Net Income</b>	<b>(652,266)</b>	<b>(869,688)</b>	<b>(135,549)</b>	<b>(90,000)</b>	<b>45,549</b>	<b>-33.60%</b>

**GRAND TRAVERSE COUNTY**  
**DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD**  
 1000 Pavilions Circle, Traverse City, MI 49684  
 Telephone Number: 932-3000

**Resolution 2025 - 5**

Grand Traverse Pavilions/Grand Traverse Medical Care

**Self-Funded Benefits Account**

- WHEREAS,** the Grand Traverse County Department of Health and Human Services Board, as the governing body of the Grand Traverse Pavilions/Grand Traverse Medical Care, has administrative responsibility under PA 280; and
- WHEREAS,** the Grand Traverse Pavilions/Grand Traverse Medical Care Facility seeks to establish a self-funded employee insurance account to manage funds for employee health benefits; and
- WHEREAS,** the facility recommends opening a checking account at Fifth Third Bank for the purpose of administering the self-funded employee insurance program; and
- WHEREAS,** it is in the best interest of Grand Traverse Pavilions/Grand Traverse Medical Care to establish a dedicated account for this purpose to ensure proper financial management and accountability for insurance funding;
- NOW, THEREFORE,  
BE IT RESOLVED,** that the Grand Traverse County Department of Health and Human Services Board approves the establishment of checking account at Fifth Third Bank for the Grand Traverse Pavilions/Grand Traverse Medical Care Facility's self-funded employee insurance program.

APPROVED \_\_\_\_\_  
 DISAPPROVED \_\_\_\_\_

at the November 24, 2025 meeting of the Grand Traverse County Department of Health and Human Services Board.

\_\_\_\_\_  
 Carol Crawford, Chair  
 Grand Traverse County Department of Health and Human Services Board

\_\_\_\_\_  
 Date