GRAND TRAVERSE COUNTY
DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD

REGULAR MEETING
October 29, 2026

Open to the public
9:00 AM Grand Traverse Pavilions – Board Room
1000 Pavilions Circle, 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@gtpavilions.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.

		HANDOUT#
A.	Review and File	
(1)	Draft Minutes of the 9/24/26 Board Meeting	1
(2)	Closed Minutes of the 9/24/26 Board Meeting	Handout
(3)	September Resident Council Minutes	2
(4)	September Let's Talk Food Minutes	3

7. ITEMS REMOVED FROM CONSENT CALENDAR

8. CHAIRMAN REPORT – *None*

9. FOUNDATION BOARD REPORT – *None*

10. SERVICE EXCELLENCE – *M. Marois, Vice Chair* 4

11. GRAND TRAVERSE MEDICAL CARE

A.	General Information	
(1)	Director Presentation – Administrative Services, Darcey Gratton	5
	& Information Services, Dan Butler	6
(2)	Pavilions 2025 Financial Audit – *K. Hansen, CFO*	7
B.	Chief Executive Officer Board Report – *D. Lavender, CEO*	8
C.	Administrator Report – *M. Hilliard-Johnson, Administrator*	Verbal
D.	Business	
(1)	September Financials – *K. Hansen, CFO*	9
(2)	Resolution 2026-5-Resolution Regarding Implementation of FY2027 Direct Care Worker Wage Funding Changes – *D. Lavender, CEO*	10
(3)	Resident Care Policies and Facility Assessment – *M. Hilliard-Johnson, Administrator*	11

G.T.P. Announcements

(1) November 23, 2026 @ 9:00am Board Meeting @ Garfield Township

12. SECOND PUBLIC COMMENT

Refer to Rules under First Public Comment above.

13. CLOSED SESSION – *None*

14. ADJOURNMENT

GRAND TRAVERSE COUNTY
DEPARTMENT OF HEALTH AND HUMAN SERVICES BOARD

1000 Pavilions Circle, Traverse City, MI 49684

MINUTES OF THE SEPTEMBER 24, 2026 MEETING

PRESENT:	Carol Crawford, Mary Marois (virtual), Karen Griggs	Board
	Darrell Lavender, Mellissa Hilliard-Johnson, Kory Hansen	Staff
	Darcey Gratton	
ABESENT:	TJ Andrews	Commission
GUESTS:	Ty Antkoviak, Director of Quality, Safety, Compliance & Risk	
	Jamie Wilson, Staff Development Coordinator	

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 Carol Crawford in the Grand Traverse Pavilions Board Room.

Board member Mary Marois participated in the meeting remotely pursuant to a reasonable accommodation requested under the Americans with Disabilities Act (ADA) due to a temporary disability that prevented her from attending the meeting in person. The Board granted the accommodation, allowing Marois to participate virtually as a full voting member of the Board.

Roll Call: Crawford – yes; Marois – yes (virtual); Griggs – yes.

First Public Comment – None.

County Liaison Report – Commissioner Andrews was unable to attend but requested that Crawford share on her behalf that the Grand Traverse County Board of Commissioners approved the reappointment of Karen Griggs to another three year term on the DHHS Board. Commissioner Andrews conveyed her enthusiasm regarding the reappointment and congratulated Griggs.

The Board briefly discussed the need to conduct an election of officers following Griggs' reappointment. It was agreed that the election of officers would be placed on a future agenda once official notification and the effective date of the reappointment are confirmed.

Approval of Agenda – Chair Crawford asked if there were additions, changes or corrections to the agenda.

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

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.

Review and File

(1) Draft Minutes of the 08/28/26 Board Meeting
(2) August Resident Council Minutes

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(3) August Let's Talk Food 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 – Crawford provided an update regarding PACE North and its acquisition by One Senior Care. She reported that the former PACE Board has been dissolved and replaced by a PACE Foundation Board and an advisory board. Crawford will continue serving on both boards for the time being; however, she clarified that she is no longer serving as a DHHS Board designee, as there is no longer a requirement for DHHS Board representation.

Crawford reported that the settlement agreement between PACE and Grand Traverse Pavilions has been completed and the remaining settlement funds have been received. Going forward, the Pavilions' primary connection with PACE North will be through PACE participants who reside at the facility.

The Board discussed the new organizational structure and One Senior Care's acquisition of PACE North. Crawford noted that One Senior Care operates other PACE programs and brings additional resources and experience intended to support the continued operation and potential future growth of PACE services. Crawford indicated that this would be her final formal PACE report in her former capacity, although she will continue to answer questions as appropriate while serving on the Foundation and advisory boards.

Crawford also reported that she recently attended the Michigan County Social Services Association (MCSSA) conference in Frankenmuth, which provided information and updates related to health and human services. She further reported that she plans to attend the Michigan County Medical Care Facilities Council (MCMCFC) Financial Conference on Mackinac Island at the end of October along with Lavender, Hilliard-Johnson and Hansen.

Foundation Board Report – None

Service Excellence Awards – Crawford reviewed August's Service Excellence Awards. Jacob Dean, RN won the Employee of the Month for August.

Infection Prevention & Staff Development Presentation – Ty Antkoviak, Director of Quality, Safety, Compliance and Risk and Jamie Wilson, Staff Development Coordinator – Ty Antkoviak, Director of Quality, Safety, Compliance and Risk, and Jamie Wilson, Staff Development Coordinator, provided an update on current staff development, infection control, quality and safety initiatives.

Wilson provided an overview of her 19-year history with the Pavilions and her current responsibilities, including new employee orientation, regulatory education, clinical competencies, CPR instruction, employee influenza clinics, and organization-wide staff support. As Antkoviak transitions into his new role, Wilson will assume responsibility for both Staff Development and Infection Control.

Wilson highlighted two major initiatives currently underway. The first is development of a formalized preceptor program designed to better prepare experienced staff to train, mentor and assess new employees while accommodating different learning styles. The second is

transitioning infection control tracking from a largely manual process to the electronic health record system, allowing infection data, medications, laboratory results, precautions and related information to be tracked and reported electronically.

Antkoviak provided updates on additional quality and safety initiatives, including the upcoming Great Place to Work employee survey and a Safety Culture Survey through the Center for Patient Safety. The timing of the surveys will be coordinated to encourage strong employee participation in both.

Antkoviak also reported that implementation of the Sentact incident reporting platform is progressing, with initial management training completed and final training scheduled for September 29. The new system is scheduled to go live October 1, 2026, and will provide enhanced electronic tracking and reporting of incidents.

Chief Executive Officer Board Report – Lavender reviewed the organizational scorecard and reported employee retention at 79.7%, noting that the calculation methodology has been updated to align with the established annual target. The upcoming Great Place to Work and Safety Culture surveys will be used to develop leadership, accountability and retention improvement plans.

Under Quality and Safety, Lavender reported that the health inspection Plan of Correction has been accepted, with a State follow-up visit anticipated after September 30 to verify compliance. Lavender reported that Medical Care Facility census remains above budget, while the Cottages census remains near target. Days cash remains below the 35-day goal, although accounts receivable days improved to 62, down approximately 10 days from earlier in the year. August resulted in a combined net loss of approximately $11,000. Revenue remained strong; however, operating expenses, particularly within the Medical Care Facility, continued to impact financial performance. Management continues to focus on census stability, labor productivity and controllable operating expenses.

Lavender also reported 11 new hires during the reporting period, bringing the organization to approximately 347 team members. Environmental Services projects continue to progress, including completion of Foundation-funded landscaping improvements and installation of two wheelchair swings. State inspections of the two new boilers have been completed, and installation of the new outdoor freezer is anticipated in mid-October.

The Grand Traverse County Board of Commissioners approved the DHHS Board resolution regarding Medicaid reimbursement rates and Direct Care Worker wages on September 16. The resolution was subsequently forwarded to the Governor's Office, Michigan Department of Health and Human Services, and MCMCFC.

Lavender reported that the Pavilions is pursuing a separate Employer Identification Number (EIN) from the County to provide greater administrative flexibility, including evaluating improvements to the organization's workers' compensation program. He clarified that obtaining a separate EIN would not change County ownership, governance or oversight of the Pavilions. Lavender also reported meeting with One Senior Care CEO Craig Worland and PACE North Director Nicole Farkas. The organizations agreed to begin a formal contract review to clarify responsibilities, service expectations and financial sustainability, with an initial meeting scheduled for October 6. Lavender and Director of Development and Community Relations, Jaime Griffith, also met with the new BATA CEO to discuss shared priorities and potential opportunities to improve transportation access for Pavilions employees and residents.

Finally, Lavender provided an update regarding CMS star ratings. Based on a preliminary review by the Pavilions' consultant, correction of the staffing data issue is anticipated to improve the overall rating to two stars. Management will continue focusing on quality measures and future survey performance with the goal of improving the organization's rating over time.

Administrator Report – Hilliard-Johnson reviewed the facility's CMS Quality Measures and discussed how the measures contribute to the Pavilions' overall CMS star rating. She highlighted pressure ulcers/injuries, falls and behaviors affecting others as areas currently requiring additional focus. Performance Improvement Projects are underway for pressure ulcers and falls, with staff education and competency training emphasizing fall prevention, resident safety, infection control and early identification of potential hazards.

Hilliard-Johnson reported that the facility continues to perform well in several other quality measures, including antipsychotic medication use, which remains below state and national averages. She noted the importance of appropriately managing resident behaviors while avoiding unnecessary use of antipsychotic medications.

Short-term quality measures were also reviewed. Pressure injuries remain an area for improvement, while the facility's discharge function score is performing favorably compared with the national average.

Hilliard-Johnson also congratulated Chrissy Wagatha, RN/ADON, on receiving an MCMCFC scholarship. Wagatha is currently pursuing her master's degree in nursing.

Business

(1) **August Financial Report** – Hansen reviewed the August 2026 financial results for combined operations. Total revenue was approximately $3.423 million, exceeding budget by approximately $136,000, while expenses totaled approximately $3.433 million, resulting in a net loss of approximately $11,000 for the month. Month-end cash totaled approximately $2.924 million, a slight increase despite a $329,000 pension bond payment during August. The recent PACE settlement payment was received in September and is not reflected in the August financials.

For the Medical Care Facility, revenue totaled approximately $3.067 million, approximately $117,000 above budget, with an average census of 194 residents. August occupancy was 81% of licensed beds and 87.6% of available beds. Operating expenses were approximately $3.037 million, resulting in a monthly net loss of approximately $30,000. Accounts receivable days improved from 65 to 62 days.

Hansen also provided an update on the State's non-available bed plan. The current interim plan has been extended through the end of 2026, and the Pavilions has requested renewal of its current plan during that period. Planning for 2027 anticipates reducing the number of offline beds from 18 to 16, resulting in 224 available beds while maintaining flexibility to manage census and occupancy requirements.
For the Cottages, revenue totaled approximately $340,000, with expenses of approximately $323,000. Assisted Living averaged 63 residents, or approximately 87% occupancy, with overall Cottages census averaging approximately 65.5. The Cottages reported a net loss of approximately $6,000 for August, which was favorable to budget.

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Marois inquired about an irregular payment related to the Medicaid outstation worker shared with PACE. Hansen confirmed that the outstation worker arrangement is expected to continue following the acquisition of PACE North and continues to provide value to both organizations. Hansen noted that the cost-sharing arrangement was previously divided equally but has since been adjusted based on the respective Medicaid populations served, resulting in a lower share of the cost for the Pavilions.

Motion made by Crawford to accept the financial operations report for August as presented. Seconded by Griggs and carried unanimously.
Roll Call - Crawford – yes; Marois – yes (virtual); Griggs – yes.

Grand Traverse Pavilions Announcements

(1) October 29, 2026 @ 9:00am Board Meeting @ Garfield Township – Crawford noted that she will be out of town but hopes to participate remotely without voting. Vice Chair Marois will preside over the meeting in Crawford's absence.

Second Public Comment – None

Closed Session

Motion was made by Crawford seconded by Griggs to go into Closed session pursuant to section 8(a) of the Open Meetings Act, to consider the periodic personnel evaluation of Pavilions CEO Darrell Lavender, who has requested a closed session for this purpose.

Roll Call: Crawford – yes; Marois – yes (virtual); Griggs – yes.

Motion was made by Crawford to come out of Closed Session at 11:01 a.m., seconded by Griggs and carried unanimously.

CEO Annual Performance Evaluation – The Board entered into closed session for the purpose of conducting CEO Lavender's annual performance evaluation. Following the evaluation and discussion, the Board determined that Lavender exceeded expectations and supported a 3.5% salary increase, retroactive to his one-year anniversary date.

Motion was made by Crawford to approve a 3.5% salary increase for CEO Lavender, retroactive to his one-year anniversary date, and to authorize Board Chair Crawford to sign any necessary documentation for Human Resources to implement the increase. Seconded by Griggs and carried unanimously.

Meeting adjourned at 11:03 a.m.

Signature:

_____
Carol Crawford - Chair
Grand Traverse County Department of Health and Human Services Board

Date: October 29, 2026 Approved
_____ Corrected and Approved

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PAVILIONS RESIDENT COUNCIL MEETING
September 17, 2026

The September 2026 meeting of the Grand Traverse Pavilions Resident Council was called to order at 11:00am in the Multi-Purpose Room by Hanna Wooters.

All residents were welcomed.
The residents waived their right to a closed meeting.
The Lord's Prayer and the Pledge of Allegiance were recited.

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

Birch Pavilion: 2 residents attended.

Cherry Pavilion: 5 residents attended.

Dogwood Pavilion: 6 residents attended.

Staff members were introduced:
Hanna Wooters, CTRS, Life Enrichment
Ashley Walters, Dogwood Pavilion, Social Work Designee
Regina Kiogima , RN, ADON –Dogwood Pavilion
Christian Anderson, Director of Culinary Services - Forefront Dining Services
Lisa Telling, Assistant of Culinary Services- Forefront Dining Services
Beth Eisch, Ombudsman

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:
Hanna made the following announcements:

Two new swings have been added to the courtyards for all residents' use.

Outings for October 2026:
Fall Color Tour
Pahl's Pumpkin Patch
Meijer

Special Events for October 2026:
10/7- 2:00pm- Music with Rebecca
10/8-10/22-10:00am- Bible study with Pastor Jenn

10/11- 2:00pm- Salvation Army Music Group
10/13- 2:00pm- Voter Registration
10/15- 11:00am- Resident Council Meeting
10/18- 2:00pm- Nondenominational Church Service
10/22- 1:00pm- Lord of the Gourds
10/29- 2:30pm- Halloween Party
10/30- 10:30am- Bob and Tally Music
4:30-6:30- Trick or Treating

Resident Group Interview Questions:

Hanna discussed with the attending residents that 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 Building.

Building:
I would like to ask a few questions about the building, including both your bedroom and other rooms you use such as the dining room and activity rooms.

- Is the air temperature comfortable for you?

  One resident reported "sometimes yes and no"

- Is there good air circulation or does it get stuffy in these rooms?

  No concerns were noted.

- What do you think about the noise level here? During the day is it generally quiet or noisy? During the night is it generally quiet or noisy?

  One resident stated it is noisy at night.
  Another resident reported it depends on where you are in the building.
  A resident stated it can be both staff and residents that are noisy.

- Do you have the right amount of lighting in your room to read or do whatever you want to do?

  All residents reported yes.

- How is the lighting in the dining room and activity rooms?

  All residents reported good and no concerns noted.

- Do you ever see insects or rodents in the building?

  One resident stated yes that they see flies in the building.

- Is your call light put within reach in your room at all times?

  Residents reported "yes" with no concerns.

- How does staff respond to call lights?

Residents reported "good" and "fair".

1. Discussion regarding food temperature and receiving HS snacks.

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

- Residents reported no concerns at this time.

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

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

- Residents reported being content and happy with cleanliness and laundry at this time.

3. Discussion regarding room temperature.

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

- Was discussed in previous survey questionnaire, with no additional concerns noted.

4. Discussion regarding nursing care.

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

- One resident stated they are “doing a great job”.
- No additional comments or concerns were made.

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

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

- No concerns or comments noted.

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

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

- One Dogwood resident reported she wanted an increase from showers 1-2x a week. Dogwood ADON noted request and will follow up.

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

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

- No concerns noted.

The floor was opened for additional comments:

- One resident shared enjoyment of evening gatherings in the courtyard and reminiscing with other residents.
- New Alternate Menu was provided to all residents with a review of changes.
- Concerns were made about the line formed for bingo store being interruptive in the Birch dining room. Hanna stated the line will be shifted to the other direction for next bingo store.
- Resident inquired about being able to search lost and found for items. Ryan shared they can check anytime and items are kept for 1-2 months before being donated.

The next Pavilions Resident Council meeting will be held on October 15th at 11:00am in the Multi-Purpose Room. Hanna asked for a volunteer to read over and sign the September 2026 minutes, and X said that she would do this. The Pavilions Resident Council Meeting was adjourned at 11:45 am by Hanna, seconded by X.

Respectfully Submitted,

_____
Hanna Wooters_, CTRS
Recreational Therapist

_____
X, Cherry Pavilion Resident

Let’s Talk Food 9-16-2026

Forefront representatives in attendance: Lisa Telling

Residents in attendance: 14 Residents.

Lisa started the meeting by passing around the new Alternative Menu Choices Menu for review. She also announced that a new menu cycle is set to begin on October 13th.

X likes the egg salad sandwiches. He did say that sometimes in the mornings the toast is too hard.

X liked the stuffed peppers today-she said it brought back memories of her mother’s cooking.

X said he would miss the side salad off the Alternative Choices menu and X agreed.

X also says the BLT should stay on the Alternative Choices menu, as well as the baked potato.

X asked if our spaghetti noodles could be replaced with elbow pasta, so he didn’t have to cut it. He also said when we serve pasta there is not enough sauce.

X says the new peanut butter is thicker and drier, and not as easy to spread on her apple slices. She also misses getting cucumber slices.

X said that sometimes the melon is too hard, and X agreed.

X wondered if calzones could be added to the Alternative Choices menu, since they are a pre-made item.

X said that sometimes the meal carts come and there are no CNA’s to serve.

X asked if we could change up the fruits offered on the fruit plate more often.

GRAND TRAVERSE PAVILIONS
Service Excellence Award Program
September 2026

Employee of the month (in yellow)

4

First Name*	Last Name*	Title of Nominated Employee*	Nominated For*	Nominated By*
Angela	Monte De Ramos	RN	Everyday our wonderful Nursing staff here at Pavilions are involved in life saving activities with our residents. Along with their team, they provide heroic care to people in this community. On August 22nd, one of these nurses noticed symptoms in me that were of concern enough that a visit to the Emergency Room was necessary. Her quick action and attention to detail literally saved my life. I am grateful to Angela for utilizing her nursing skills to allow me many more days with my family and friends. To say thank you for the gift of life, I nominate Angela for a Service Excellence Award.	Rehab Resident Mary Marois
Lauren	Glass	RN	I would like to recognize Lauren for proactively stepping in to help a coworker without being asked. She took the initiative to start and complete the fall process incident for a patient outside of her assignment. Her willingness to help whenever needed truly demonstrates exceptional teamwork and dedication to patient care.	Angela Monte De Ramos
Kayla	Tillman	RN	Kayla is an absolute rockstar. She is always going above and beyond for everyone, patients, residents, family members, coworkers, etc. No matter what the issue is, Kayla is willing to help. Whenever I see that we are working on the same unit I know I'll be in good hands!	Amber
Melanie	Farmer	ADON on Birch	I would like to recognize Melanie Farmer, Assistant Director of Nursing. When additional assistance was needed, Melanie immediately stepped in and came over to the Cottages to help. Her prompt response, willingness to support the team, and genuine commitment to our campus and residents are truly commendable. Melanie consistently demonstrates what it means to be a team player and to put the needs of our residents and staff first. Her willingness to go above and beyond is greatly appreciated and does not go unnoticed.	Ann McMann

GRAND TRAVERSE PAVILIONS
Service Excellence Award Program
September 2026

Employee of the month (in yellow)

			Thank you, Melanie, for your dedication, compassion, and commitment to our residents and our campus. We are grateful to have you as part of our team!	
Courtney	Coveyou	RN	Courtney demonstrates consistent, comprehensive, and accurate Daily Skilled Charting making for a more efficient assessment process!	Ann O'Leary
Jessica	Newberry	SLP	Jess talks to floor staff about resident concerns and is willing to share her vast knowledge in her field. She knows her patients well and is always going the extra mile to enrich their lives. We appreciate all you do!	Erica Harpe RN
Ed	Potrafke	CNA	Ed demonstrated exceptional awareness, composure, and concern for the well-being of his coworkers during an unexpected situation. His willingness to step forward, respond thoughtfully, and prioritize the safety of others went above and beyond what was expected of him. His actions reflect a strong commitment to our workplace community and deserves to be recognized.	Madison Joslin
Gunner	Schwartz	UW	Taking on the responsibility of consolidating dinning room items and relocating them into the kitchen.	Jeff Valentine

Grand Traverse Pavilions
A COMMUNITY CARING FOR GENERATIONS

Through September

A GRAND MISSION
24 | 7 | 365

Administrative Services Scorecard FY2026

Strategy	Measure Name	Metric	+/-	Target	FYTD	NOTES:
Residents First	Report Monthly Love Meter Results	# visits	✓	**12**	**9 of 12**	baseline is 0 reports. Reports are being sent by admin to Life Enrichment at the beginning of each month to show who is receiving visits.
Team	**Launch SNF Great Place to Work Survey**	**Index Engagement Score**	✓	**Obtain Baseline**	Q4	Compare, >85% benchmark; Admin is lead
	Daily Departmental Huddles & Scorecards	**Implement**	✓	**Yes**	**Yes**	Weekly meetings or follow-up emails with both Child Care and Admin teams to share infromation from Executive huddles.
Quality Safe Care	**Conduct a Safety Culture Survey**	**% Positive Responses**	✓	**Obtain Baseline**	Q4	Compare, >90% favorable benchmark; Admin is lead. Sara helping w/launch
	Life Safety Inspection: CMS | State Survey	**# Citations**	↓	**≤7**	**11**	Admin section of the Emer Prep Book completed.
	Manual Front Door Locking	Implemented	✓	Complete	in progress	Currently being locked by IS or ES if needed. Door barricades ordered on 5/14 for all exterior doors. Waiting to be installed by ES
Operational Performance	Evaluate Rate Increase	$	↑	Complete	**Complete**	Increased hourly rates by $2 and meals by $1 as of March 9th the start of a new billing cyle.
	Snack Expense	$	↓	**$ 675**	**$ 510**	
	Manage Child Care Department Expenses	**Total $ Expenses**	↓	**$ 271,723**	**$ 215,104**	postiive var of $57k

At or better than target

Worse than target

Benchmarks reflect NRC Health, Press Ganey, Pinnacle, averages and quartiles

BOLD TEXT indicates GTP level priorities

Grand Traverse Pavilions
A COMMUNITY CARING FOR GENERATIONS

Through September

A GRAND MISSION
24 | 7 | 365

Information Services Scorecard FY2026

Strategy	Measure Name	Metric	+/-	Target	FYTD	NOTES:
Residents First	Evaluate Resident Facility-Provided Telephones	$ Cost for only those that opt-in	✓	Complete	no activity	Q4
Team	**Launch SNF Great Place to Work Survey**	**Index Engagement Score**	✓	**Obtain Baseline**	Q4	
	Evaluate Ticketing Solutions	Identified platform	✓	Complete	in progress	Working on training and implementation
	Daily Departmental Huddles & Scorecards	**Implemented**	✓	**Yes**	**Complete**	
Quality Safe Care	**Conduct a Safety Culture Survey**	**% Positive Responses**	✓	**Obtain Baseline**	Q4	Compare, >90% favorable benchmark
	Life Safety Inspection: CMS | State Survey	**# Citations**	↓	**≤7**	**11**	
	Cottages' Security Cameras	# cameras installed	↑	≥6	**Complete**	Willow and Hawthorn completed
	New ID Badge/Access Solution	Achieve	✓	Launched	Started	Q4; integrate with cafe purchases and payroll in future, researching vendor options
	3rd Party Cybersecurity Risk/Gap Study	Achieve	✓	Complete	Started	Q3, working with vendors on solutions, attending cybersecurity review
Opertional Performance	Org-wide Sofware Subscriptions' Cost	$	↓	**$ 205,333**	**$ 265,897**	neg variance $60k; inventory and acct for all subscriptions by Q2
	5-Year Capital Plan	Achieve	✓	Complete	in progress	reviewing current costs and projections

At or better than target

Worse than target

Benchmarks reflect NRC Health, Press Ganey, Pinnacle, averages and quartiles

BOLD TEXT indicates GTP level priorities

GRAND TRAVERSE COUNTY

PROPRIETARY FUNDS
STATEMENT OF NET POSITION

DECEMBER 31, 2025

	Enterprise Funds					
Assets	Grand Traverse Pavilions	100% Tax Payment Fund	Inspections	Nonmajor Enterprise Funds	Enterprise Fund Total	Governmental Activities Internal Service Funds
Current assets						
Cash and pooled investments	$ 2,081,951	$ 7,924,074	$ 6,527,971	$ 2,053,876	$ 18,587,872	$ 844,583
Accounts receivable, net	8,325,468	133,850	-	11,344	8,470,662	16,927
Property tax and assessments receivable	-	3,775,532	-	331,661	4,107,193	-
Interest receivable	-	338,087	-	-	338,087	-
Due from other funds	-	-	-	-	-	284,355
Prepaid and other assets	-	-	191,422	-	191,422	271,113
Inventory	168,229	-	-	-	168,229	-
Total current assets	10,575,648	12,171,543	6,719,393	2,396,881	31,863,465	1,416,978
Noncurrent assets						
Restricted cash	153,150	-	-	-	153,150	-
Settlement receivable	914,930	-	-	-	914,930	-
Net OPEB asset	235,641	-	-	-	235,641	-
Capital assets						
Land	1,820,550	-	-	-	1,820,550	-
Construction in progress	-	-	-	-	-	812,554
Capital assets	12,810,127	-	100,174	10,108	12,920,409	1,056,310
Total noncurrent assets	15,934,398	-	100,174	10,108	16,044,680	1,868,864
Total assets	26,510,046	12,171,543	6,819,567	2,406,989	47,908,145	3,285,842
Deferred outflows of resources						
Deferred charge on refunding	32,536	-	-	-	32,536	-
Pension & OPEB related	150,950	-	-	-	150,950	-
Total deferred outflows of resources	183,486	-	-	-	183,486	-
Liabilities						
Current liabilities						
Accounts payable	990,295	-	19,171	53,464	1,062,930	148,454
Accrued liabilities	1,053,128	-	-	-	1,053,128	472,998
Due to other funds	-	1,226,579	6,314	498	1,233,391	361,474
Due to other governmental units	2,511,825	-	5,721	558,863	3,076,409	-
Current portion of compensated absences	87,672	-	-	-	87,672	-
Current portion of long-term debt	740,000	-	-	-	740,000	62,165
Total current liabilities	5,382,920	1,226,579	31,206	612,825	7,253,530	1,045,091
Noncurrent liabilities						
Long-term debt	9,250,000	-	-	-	9,250,000	64,777
Compensated absences	709,345	-	65,628	-	774,973	49,465
Net pension liability	384,660	-	-	-	384,660	-
Total long-term liabilities	10,344,005	-	65,628	-	10,409,633	114,242
Total liabilities	15,726,925	1,226,579	96,834	612,825	17,663,163	1,159,333
Deferred inflows of resources						
Pension & OPEB related	3,563,802	-	-	-	3,563,802	-
Net position						
Net investment in capital assets	13,283,213	-	100,174	10,108	13,393,495	1,741,922
Unrestricted	(5,880,408)	10,944,964	6,622,559	1,784,056	13,471,171	384,587
Total net position	$ 7,402,805	$ 10,944,964	$ 6,722,733	$ 1,794,164	$ 26,864,666	$ 2,126,509

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

FOR THE YEAR ENDED DECEMBER 31, 2025

	Enterprise Funds					
	Grand Traverse Pavilions	100% Tax Payment Fund	Inspections	Nonmajor Enterprise Funds	Enterprise Fund Total	Governmental Activities Internal Service Funds
Operating revenue						
Charges for services	$ 35,145,409	$ 887,923	$ 2,156,012	$ 917,419	$ 39,106,763	$ 11,195,085
Miscellaneous	3,991,938	-	-	22,145	4,014,083	524,646
Total operating revenue	39,137,347	887,923	2,156,012	939,564	43,120,846	11,719,731
Operating expense						
Personnel services	26,280,481	-	1,223,997	157,321	27,661,799	1,114,681
Contracted services	5,775,525	-	-	410	5,775,935	-
Supplies	2,020,207	-	34,597	1,755	2,056,559	245,631
Other	5,205,160	-	562,514	602,138	6,369,812	9,237,156
Depreciation and amortization	1,084,764	-	75,984	6,738	1,167,486	739,340
Total operating expense	40,366,137	-	1,897,092	768,362	43,031,591	11,336,808
Operating income (loss)	(1,228,790)	887,923	258,920	171,202	89,255	382,923
Non-operating revenue (expense)						
State grants	-	-	-	59,845	59,845	-
Interest income	223,180	193,461	-	40,729	457,370	-
Interest expense	(333,274)	-	-	-	(333,274)	(118,514)
Total non-operating revenue (expense)	(110,094)	193,461	-	100,574	183,941	(118,514)
Income (loss) before transfers	(1,338,884)	1,081,384	258,920	271,776	273,196	264,409
Transfers in	-	-	-	-	-	913,026
Transfers out	-	(787,979)	-	-	(787,979)	-
Total transfers	-	(787,979)	-	-	(787,979)	913,026
Change in net position	(1,338,884)	293,405	258,920	271,776	(514,783)	1,177,435
Net position, beginning of year	8,741,689	10,651,559	6,463,813	1,522,388	27,379,449	949,074
Net position, end of year	$ 7,402,805	$ 10,944,964	$ 6,722,733	$ 1,794,164	$ 26,864,666	$ 2,126,509

The accompanying notes are an integral part of these financial statements.

GRAND TRAVERSE COUNTY

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2025

	Enterprise Funds					
	Grand Traverse Pavilions	100% Tax Payment Fund	Inspections	Nonmajor Enterprise Funds	Enterprise Fund Total	Governmental Activities Internal Service Funds
Cash flows from operating activities						
Receipts from interfund services	$ -	$ -	$ -	$ -	$ -	$ 11,796,451
Receipts from customers and users	35,500,547	7,458,925	2,161,733	663,208	45,784,413	-
Payments to employees	(26,789,120)	-	(1,211,560)	(157,321)	(28,158,001)	(1,116,927)
Purchase of delinquent tax roll	-	(7,074,453)	-	-	(7,074,453)	-
Payments to suppliers	(13,100,108)	-	(814,265)	(45,126)	(13,959,499)	(9,026,395)
Net cash provided by (used in) operating activities	(4,388,681)	384,472	135,908	460,761	(3,407,540)	1,653,129
Cash flows from non-capital financing activities						
Receipt of advance to other funds	-	-	-	83	83	-
Receipt of loans to other funds	-	26,031	-	-	26,031	-
Payment of loans to other funds	-	-	992	-	992	(447,238)
Receipt of loan from other funds	-	-	-	-	-	9,231
Contributions received	-	-	-	59,845	59,845	-
Transfers out	-	(787,979)	-	-	(787,979)	913,026
Net cash provided by (used in) non-capital financing activities	-	(761,948)	992	59,928	(701,028)	475,019
Cash flows from capital and related financing activities						
Interest expense	(326,766)	-	-	-	(326,766)	(118,514)
Principal payment	(725,000)	-	-	-	(725,000)	(485,981)
Issuance of long-term debt	-	-	-	-	-	186,601
Acquisitions of capital assets	(408,466)	-	-	-	(408,466)	(1,086,239)
Net cash provided by (used in) capital and related financing activities	(1,460,232)	-	-	-	(1,460,232)	(1,504,133)
Cash flows from investing activities						
Interest income	223,177	119,397	-	40,729	383,303	-
Net cash provided by (used in) investing activities	223,177	119,397	-	40,729	383,303	-
Net increase (decrease) in cash and pooled investments	(5,625,736)	(258,079)	136,900	561,418	(5,185,497)	624,015
Cash and pooled investments, beginning of year	7,860,837	8,182,153	6,391,071	1,492,458	23,926,519	220,568
Cash and pooled investments, end of year	$ 2,235,101	$ 7,924,074	$ 6,527,971	$ 2,053,876	$ 18,741,022	$ 844,583
Cash flows from operating activities						
Operating income (loss)	$ (1,228,790)	$ 887,923	$ 258,920	$ 171,202	$ 89,255	$ 382,923
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities						
Depreciation and amortization	1,084,764	-	75,984	6,738	1,167,486	739,340
Operating grants	-	-	-	-	-	-
Changes in operating assets and liabilities which provided (used) cash						
Accounts receivable	(2,940,712)	82,702	-	52,871	(2,805,139)	76,720
Property tax receivable	-	(586,153)	-	(329,227)	(915,380)	-
Net pension & OPEB deferred outflows and inflows	4,636,799	-	-	-	4,636,799	-
Prepaid assets and other items	6,300	-	(191,422)	-	(185,122)	108,802
Inventory	5,037	-	-	-	5,037	-
Accounts payable	103,033	-	(2,329)	3,249	103,953	107,349
Accrued liabilities	(208,549)	-	(23,403)	(500)	(232,452)	240,603
Due to other governments	(701,125)	-	5,721	556,428	(138,976)	(362)
Compensated absences	181,159	-	12,437	-	193,596	(2,246)
Net OPEB liability/Asset	(239,732)	-	-	-	(239,732)	-
Net pension liability	(5,086,865)	-	-	-	(5,086,865)	-
Net cash provided by (used in) operating activities	$ (4,388,681)	$ 384,472	$ 135,908	$ 460,761	$ (3,407,540)	$ 1,653,129

The accompanying notes are an integral part of these financial statements.

Defined Benefit Pension Plan – Grand Traverse Pavilions

Plan Membership

At December 31, 2024, participants included the following:

Active plan members	130
Terminated vested plan members	874
Retirees and beneficiaries	276
Total participants	1,280

Benefits

Pension benefits vary by division and are calculated as final average compensation (based on a 5-year period) and multipliers ranging from 1.0% to 2.5% (no cost of living adjustments). Participants are considered to be fully vested in the plan after 6 years. Normal retirement age is 60 with early retirement at age 50 with 25 years of service, age 55 with 15 years of service.

Contributions

The Pavilions is required to contribute at least an amount equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. In addition, the employer may establish contribution rates to be paid by its covered employees.

Employer and employee monthly contribution amounts or rates (percentage of covered payroll), by division/bargaining unit, were as follows for the year ended December 31, 2025:

Division	Employer Contribution	Employee Contribution Rate
04-General Unit	$37,272	0.40%
40-LPN Unit	5,570	3.41%
41-NonUnion Unit	46,015	10.35%
42-Union RN	10,396	7.81%
43-Non-Union after 9/1/15	15,740	3.00%

Changes in the Net Pension Liability of the Pavilions

The components of the change in the net pension liability of the Pavilions were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at January 1, 2025	$62,821,766	$57,350,241	$5,471,525
Changes for the Year:			
Service costs	918,904	-	918,904
Interest	4,426,295	-	4,426,295
Changes in assumptions	110,830	-	110,830
Differences between expected and actual experience	508,116	-	508,116
Other changes	(596,303)	-	(596,303)
Contributions: employer	-	1,379,916	(1,379,916)
Contributions: member	-	404,834	(404,834)
Net investment income	-	8,785,521	(8,785,521)
Administrative expense	-	(115,565)	115,565
Benefit payments, including refunds	(3,267,317)	(3,267,317)	-
Net changes	2,100,525	7,187,389	(5,086,864)
Balance at December 31, 2025	$64,922,290	$64,537,630	$ 384,660

Sensitivity of the Net Pension Liability to Changes in the Discount rate

The following presents the net pension liability of the Grand Traverse Pavilions, calculated using the discount rate of 7.18 percent, as well as what the Pavilions' net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.18 percent) or 1 percentage point higher (8.18 percent) than the current rate:

	One percent decrease (6.18%)	Current Discount rate (7.18%)	One percent increase (8.18%)
Total pension liability	$73,502,397	$64,922,290	$57,981,136
Fiduciary net position	64,537,630	64,537,630	64,537,630
Net pension liability	$ 8,964,767	$ 384,660	$(6,941,154)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

For the year ended December 31, 2025, the Pavilions recognized pension expense of $932,966. At December 31, 2025, the Pavilions reported pension-related deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ -
Net difference between projected and actual earnings on pension plan investments	-	2,855,050
Net difference between assumptions	-	-
Total	$ -	$2,855,050

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

Year Ending December 31	Amount
2026	$ 431,898
2027	(1,364,543)
2028	(977,376)
2029	(945,029)
Total	$(2,855,050)

Defined Benefit Pension Plan – Road Commission

Benefits provided

Benefits provided include plans with multipliers ranging from 2.25 to 2.50 of final average compensation. Vesting period of 6-10 years. Normal retirement age is 60. Final average compensation is calculated based on a 5 years average.

Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2024):

Inactive employees or beneficiaries currently receiving benefits	51
Inactive employees entitled but not yet receiving benefits	2
Active plan members	0
Total	53

Contributions

The Commission is required to contribute at an actuarially determined amount. The required contribution for the current year of $189,072 was made. Participating employees are not required to contribute to the Plan. The contribution requirements of the Commission are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

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

For the year ended December 31, 2025, the County recognized OPEB expense of $(46,431). At December 31, 2025, the County reported pension-related deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$1,443,249	$ (452,107)
Changes of Assumptions	306,611	(2,267,440)
Investment Earnings (Gains)/Losses	-	(171,913)
Total	$1,749,860	$(2,891,460)

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

Year Ending December 31	Amount
2026	$ (147,150)
2027	(212,657)
2028	(182,800)
2029	(288,152)
2030	(329,522)
Thereafter	18,681
Total	$(1,141,600)

Defined Benefit Plan – Grand Traverse Pavilions

Plan Description

Grand Travers Pavilions Retiree Health Care Plan is a single employer defined benefit plan sponsored and administered by Grand Traverse Pavilions. The plan is reported as an OPEB Trust Fund in the County's financial statements.

The Plan provides fixed stipends for health insurance to retirees meeting minimum years of service and retirement age requirements. The plan is closed to new participant. Benefit provisions may be amended by the Plan administrator (subject to bargaining agreements). Separate financial statements are not issued for the Plan.

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

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	60.0%	4.50%
Global Fixed Income	20.0%	2.16%
Private investments	20.0%	6.50%
	100%	

Plan Membership
At December 31, 2024, participants included the following:

Active plan members	66
Retired plan members	36
Total participants	102

Benefits
Retirees meeting minimum years of service and retirement age requirements receive fixed monthly stipends for health insurance.

Contributions
The Plan was established and is being funded under the authority of the Grand Traverse Pavilions and under agreements with the unions representing various classes of employees. The Plan is funded on a pay-as-you-go basis with additional payments to the trust based on Board action. There are no long-term contracts for contributions to the Plan. The Plan has no legally required reserves.

Rate of Return
For the year ended December 31, 2025, the money-weighted rate of return was 14%.

Net OPEB Liability of the Pavilions
The components of the net OPEB liability of the Pavilions at December 31, 2025, were as follows:

Total OPEB liability	$1,474,296
Plan fiduciary net position	1,709,937
Net OPEB liability	**$ (235,641)**
Plan fiduciary net position as a percentage of total OPEB liability	116%

Actuarial Assumptions
The total OPEB liability was determined at December 31, 2025 rolling forward the 2024 valuation using the entry age normal actuarial cost method by an actuarial valuation using the following actuarial assumptions based on 2025 County experience:

Inflation – 2.5%
Salary increases – 4.0%
Investment rate of return – 6.93% (including inflation)
20-year Aa Municipal bond rate – 4.43%
Remaining amortization period of 12 years
Healthcare cost trend – not applicable

Asset value – Market value
Mortality rates – 2010 Headcount weighted Public General Employees and Healthy Retirees with MP-2021 mortality improvement scale

Discount rate. The discount rate used to measure the total OPEB liability is 6.93%. The projection of cash flows used to determine the discount rate assumed that Grand Traverse Pavilions contributions will be made at the current contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that the benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the total OPEB liability. As of December 31, 2024, the discount rate used to value OPEB liabilities was 6.93%.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	**Plan Fiduciary Net Position (b)**	**Net OPEB Liability (a)-(b)**
Balance at January 1, 2025	**$1,482,417**	**$1,478,326**	**$ 4,091**
Changes for the Year:			
Service cost	9,298	-	9,298
Interest	95,625	-	95,625
Change in benefits	-	-	-
Differences between expected and actual experience	(1,205)	-	(1,205)
Change in assumptions	-	-	-
Contributions: employer	-	118,139	(118,139)
Contributions: employee	-	-	-
Net investment Income	-	228,638	(228,638)
Benefit payments, including refunds	(111,839)	(111,839)	-
Administrative expense	-	(3,327)	3,327
Other changes	-	-	-
Net changes	(8,121)	231,611	(239,732)
Balance at December 31, 2025	**$1,474,296**	**$1,709,937**	**$(235,641)**

Sensitivity of the Net OPEB Liability to changes in the discount rate.
The following presents the net OPEB liability of the employer, calculated using the discount rate of 6.93%, as well as what the employer's net OPEB liability would be using a discount rate that is 1% lower (5.93%) or 1% higher (7.93%) than the current rate.

	One percent decrease (5.93%)	**Current discount rate (6.93%)**	**One percent increase (7.93%)**
Total OPEB liability	$1,620,391	$1,474,296	$1,349,202
Plan Fiduciary Net Position	1,709,937	1,709,937	1,709,937
Net OPEB Liability	**$ (89,546)**	**$(235,641)**	**$(360,735)**

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2025 the employer recognized OPEB expense of $(124,707). At December 31, 2025, the Grand Traverse Pavilions reported pension-related deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$81,671	$(141,859)
Changes of Assumptions	69,279	(486,460)
Investment Earnings (Gains)/Losses	-	(80,433)
Total	**$150,950**	**$(708,752)**

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

Year Ending December 31	Amount
2026	$(114,007)
2027	(163,254)
2028	(151,434)
2029	(123,419)
2030	(3,808)
Thereafter	(1,880)
Total	**$(557,802)**

Defined Benefit Plan – Road Commission

Plan Description
The Grand Traverse County Road Commission (the Commission) administers a single-employer defined benefit healthcare plans. There are no assets accumulated for OPEB trust. The plan provides healthcare benefits to eligible retirees, in accordance with the Commission's policy and employment agreements. The Retiree Health Plan does not issue a publicly available financial report. The actuarial valuation was prepared using the alternative method as provided for in Governmental Accounting Standards Board Statement No. 75.

Benefits Provided
Only employees retiring before May 1, 2016 are eligible for the following retiree medical coverage stipend:

- Early retirees – eligible for $500 monthly stipend until age 65 (no benefits provided subsequent to age 65)
- Past retirees – eligible for $112/224 monthly stipend until death (retiree and spouse received $112 each)

11. LEASES

The County has entered into leasing arrangements as lessee for several vehicles with 60-month terms. Principal payments of $77,008 and interest payments of $5,615 were made in the current fiscal year. The future minimum payments are as follows:

Fiscal year ending	Principal	Interest	Total
2026	$ 27,803	$2,419	$30,222
2027	477	1,265	1,742
Total	**$28,280**	**$3,684**	**$31,964**

12. SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS(SBITAs)

The County has entered into 4 SBITAs with three companies for financial software and public safety cameras and storage. The terms of the leases are as follows:

Initial five-year lease term ending in Fiscal year 2025; current annual payment of $479,389. Lessee can terminate this lease upon 30 days notice upon certain conditions specified within the contract.

Initial three-year lease term ending in fiscal year 2025; current annual payment of $82,242.

Initial five-year lease term ending in fiscal year 2025; current annual payment of $61,086.

Initial three-year lease term ending in fiscal year 2025; current annual payment of $26,581.

The County has recognized a right to use software assets of $182,513 in the current fiscal year along with a SBITA liability of $126,942. Additional information can be found in Note 6 and Note 9.

13. DEFICIT FUND EQUITY

The Grand Traverse Pavilions enterprise fund reported deficit unrestricted net position in the amount of $5,880,408.

The Building Authority PACE Debt Debt Service Fund reported deficit net position in the amount of $201,171.

14. TAX ABATEMENTS

Certain local units of government entered into property tax abatement agreements with local organizations to provide housing for low income and senior persons and families and to encourage the development of such housing by providing for a service charge in lieu of property taxes in accordance with the State Housing Development Authority Act of 1966 (1966 PA 346, as amended, MCL 125.1401, et seq, MSA 116.11-4(1), et seq). Under the agreement the organization pays 10% of annual shelter rent in lieu of taxes or the ad valorem property taxes whichever is smaller. The agreement is approved for a term dependent on the status of outstanding loans, participation in low-income housing tax credits, and rehabilitation of the property. For the year ended December 31, 2025, the County's property tax revenues were reduced by approximately $220,000 as a result of this program.

Committed						
Budget Stabilization	$1,250,000	$ -	$ -	$ -	$ -	$ 1,250,000
Pension Stabilization	4,551,034	-	-	-	-	4,551,034
Health Fund	-	1,714,385	-	-	-	1,714,385
86th District Court	-	-	-	-	-	-
13th Circuit Court	-	-	-	-	1,194	1,194
Central Dispatch/911	-	-	-	-	2,036,799	2,036,799
Parks and Recreation	-	-	-	-	382,774	382,774
Maple Bay Development	-	-	-	-	11,633	11,633
Friend of the Court	-	-	-	-	733,270	733,270
Corrections P.A. 511	-	-	-	-	234,795	234,795
Corrections Officers Training	-	-	-	-	95,686	95,686
Mitchell Creek Water Shed	-	-	-	-	8,155	8,155
Next Michigan	-	-	-	-	30,495	30,495
Child Care	-	-	-	-	353,633	353,633
Pension Bonds	-	-	-	-	1,742	1,742
Health Services	-	-	-	-	500	500
County Facilities	-	-	-	-	142,425	142,425
Capital Improvements	-	-	-	-	2,475,334	2,475,334
Capital Projects	-	-	-	-	5,571,821	5,571,821
Total Committed	$5,801,034	$1,714,385	$ -	$ -	$12,080,256	$19,595,675

Net position of governmental activities was restricted for the following other purposes at year end:

Local Crime Victims' Rights	$ 50
Register of Deeds Automation	101,214
MIDC fund	293,813
County Law Library	81,210
Concealed Pistol Licensing	329,465
Criminal Justice Training Act	55,270
Housing Trust	84,583
EDC Revolving Loan	30,193
TNT Forfeiture	464,539
TNT Grant	7,865
Animal Control	18,554
Total	$1,466,756

21. SPECIAL ITEM

Grand Traverse County resolved a settlement that resulted in a special item, gain on settlement of $4,486,000. Included in the settlement are long-term settlement receivables consisting of $2,912,500 to sell a building and $1,573,500 for other fees due within 5 years. The Grand Traverse Pavilions fund is owed $914,930 for management fees due within 5 years.

22. SUBSEQUENT EVENTS

Subsequent to year end, the Northwest Regional Airport Authority issued Revenue Bonds Series 2026 in the amount of $47,800,000 for the Cherry Capital Airport Terminal Expansion Project. Subsequent to year end, the Grand Traverse Pavilions settled on a lawsuit to pay $1,250,000, $850,000 of which is covered by insurance. The remaining amount is to be paid over nine monthly installments.

GRAND TRAVERSE PAVILIONS DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability										
Service costs	$ 918,904	$ 1,065,614	$ 1,100,010	$ 1,136,543	$ 1,300,118	$ 1,405,382	$ 1,439,018	$ 1,317,595	$ 1,348,278	$ 1,365,747
Interest	4,426,295	4,177,924	3,976,685	3,642,392	3,510,339	3,251,895	3,241,853	3,100,887	2,951,871	2,606,420
Benefit changes	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	508,116	1,377,349	1,741,747	600,983	55,457	114,130	90,174	(840,111)	(669,008)	132,036
Assumption changes	110,830	528,476	-	2,286,792	2,244,167	1,289,720	-	-	-	1,712,954
Benefit payments	(3,267,317)	(3,042,428)	(2,754,574)	(2,625,352)	(2,429,682)	(2,133,743)	(1,894,659)	(1,740,398)	(1,628,394)	(1,381,081)
Other changes	(596,303)	(461,925)	(565,218)	(347,543)	(449,564)	(326,195)	(475,100)	(59,476)	(68,705)	14,453
Net change in total pension liability	2,100,525	3,645,010	3,498,650	4,693,815	4,230,835	3,601,189	2,401,286	1,778,497	1,934,042	4,450,529
Total pension liability, beginning of year	62,821,765	59,176,755	55,678,105	50,984,290	46,753,456	43,152,268	40,750,982	38,972,485	37,038,443	32,587,914
Total pension liability, end of year (a)	$ 64,922,290	$ 62,821,765	$ 59,176,755	$ 55,678,105	$ 50,984,291	$ 46,753,457	$ 43,152,268	$ 40,750,982	$ 38,972,485	$ 37,038,443
Plan fiduciary net position										
Contributions - employer	$ 1,379,916	$ 2,259,109	$ 848,269	$ 7,879,619	$ 6,745,062	$ 1,498,787	$ 1,413,864	$ 1,393,517	$ 1,442,859	$ 1,124,502
Contributions - member	404,834	418,152	489,205	518,782	717,980	619,120	694,458	742,149	691,765	838,781
Net investment income	8,785,521	4,009,017	5,495,364	(5,196,081)	5,528,664	4,502,809	4,134,081	(1,249,335)	3,629,624	2,751,075
Benefit payments	(3,267,317)	(3,042,428)	(2,754,573)	(2,625,352)	(2,429,682)	(2,133,743)	(1,894,659)	(1,740,398)	(1,628,394)	(1,381,081)
Administrative expense	(115,565)	(119,031)	(116,630)	(98,223)	(63,359)	(69,930)	(71,287)	(60,918)	(57,323)	(54,225)
Refunds of contributions	-	-	-	-	-	-	-	-	-	-
Transfer	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Net change in plan fiduciary net position	7,187,389	3,524,819	3,961,635	478,745	10,498,665	4,417,043	4,276,457	(914,985)	4,078,531	3,279,052
Plan fiduciary net position, beginning of year	57,350,241	53,825,422	49,863,787	49,385,042	38,886,378	34,469,336	30,192,879	31,107,864	27,029,333	23,750,281
Plan fiduciary net position, end of year (b)	$ 64,537,630	$ 57,350,241	$ 53,825,422	$ 49,863,787	$ 49,385,043	$ 38,886,379	$ 34,469,336	$ 30,192,879	$ 31,107,864	$ 27,029,333
Net pension liability (a-b)	$ 384,660	$ 5,471,524	$ 5,351,333	$ 5,814,318	$ 1,599,248	$ 7,867,078	$ 8,682,932	$ 10,558,103	$ 7,864,621	$ 10,009,110
Plan fiduciary net position as a percentage of total pension liability	99.41%	91.29%	90.96%	89.56%	96.86%	83.17%	79.88%	74.09%	79.82%	72.98%
Covered payroll	$ 9,543,751	$ 10,963,746	$ 11,126,766	$ 11,943,872	$ 14,458,649	$ 15,729,985	$ 15,729,985	$ 14,775,579	$ 14,936,116	$ 15,117,289
Net pension liability as a percentage of covered employee payroll	4.03%	49.91%	48.09%	48.68%	11.06%	50.01%	55.20%	71.46%	52.66%	66.21%

Grand Traverse Pavilions

Through September

A GRAND MISSION
24 | 7 | 365

GTP Organizational Scorecard FY2026

Strategy	Measure Name	Metric	+/-	Target	FYTD / Month	NOTES:
Residents First	Evaluate Eden Certification	Achieve	✓	Completed	no activity	Q3
	SNF Survey- Residents and families kept informed of care	% Positive Responses	↑	>55%	93.7%	Good+Great responses. Benchmark=85.6%. Action needed-more responses from good to excellent. 2025 rate was 46.36%.
	Launch Cottages Resident Satisfaction Survey	Overall Recommendation Satisfaction Score	✓	Obtain Baseline	96.6%	Good + Great responses. Benchmark= 93.5. Action needed-move more responses from good to excellent.
Team	Launch New Great Place to Work Survey	% Engagement Score	✓	Obtain Baseline	Deploy November	Current process expired April 2026; relaunch as an annual survey.
	Team Retention	% Staff Retention	↑	≥74.4%	79.1%	Resolved reporting discrepancies; month vs. YTD cohort retention is calculated differently.
	Daily *Departmental* Huddles & Scorecards	Implement	✓	100%	100%	Fully deployed July 7.
Quality Safe Care	Conduct a Safety Culture Survey	% Positive Responses	✓	Obtain Baseline	October 26th	Q4; Compare >90% favorable benchmark
	Incident Reporting Platform	Deploy	✓	Completed	Completed	Vendor selected. Build and deploy.
	Receive The Joint Commission General & Memory Care Certification	Achieve	✓	Completed	Completed	Survey complete! Good experience. Submitting plan of correction.
	Conduct 2 Mock Surveys	Achieve	✓	Completed	Completed	Life Safety survey + CMS mock survey
	Life Safety Inspection: CMS | State Survey	# Citations	↓	≤7	11	2026 POC in progress. 2025 baseline is 7 citations
	Health Inspection: CMS | State Survey	# Citations	↓	≤10	10	2026 POC in progress. 2025 baseline is 20 citations; fewer citations lead to an increase in Star inspection rating
Operational Performance	Increase SNF Census	Avg. Total # Residents	↑	≥190	194	Baseline is 180 as of FYE25; State Bed Plan is 85% of 223
	Increase Cottages Occupancy	Avg. Total # Residents	↑	≥67	65	Gradual increase from 58 in January to 67 in Sep-Dec 2026
	Improve Combined Days Cash On Hand	$ Cash / ($Operating Expenses/365)	↑	≥60	40	Aim for 90+ days (best practice 120+) benchmark
	Manage (Combined) Expenses	Total $ Expenses	↓	$ 29,194,784	$ 29,734,532	Negative variance to budget by ($540k) YTD
	Reduce Days Accounts Receivable	net $ AR / avg daily $ revenue	↓	≤55	62	Postive trajectory! Baseline is 79 days; benchmark <45 days

At or better than target

Worse than target

BOLD TEXT indicates GTP level priorities

Grand Traverse Pavilions
A COMMUNITY CARING FOR GENERATIONS

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

Census (Average Daily Census)

	Oct-MTD	Sept-26	Aug-26	July-26	Jun-26	May-26	Apr-26
Medical Care Facility (MCF)	199	194	194	196	187	194	185
Cottages	63	65	65	63	65	64	63

Occupancy	Sept-26	August-26	July-26	June-26	May-26	Apr-26
MTD Goal 85% *Available beds*	87%	88%	88%	84%	85%	83%
YTD Goal 85% *Licensed beds*	79%	79%	79%	78%	81%	78%

MCF	Sept-26	August-26	July-26	June-26	May-26	Apr-26
Admissions & Re-admits	53	57	56	58	58	51
Discharges	48	61	51	54	54	57
MMC Referrals	214	220	224	207	207	203
MMC Denied	18	28	37	23	23	14
Transfers to LTC	4	0	1	1	1	1

Cottages	Sept-26	August-26	July-26	June-26	May-26	Apr-26
Admissions	1	3	3	1	2	2
Respite	3	2	2	3	8	6
Discharges	2	1	1	1	0	1

Finance

	Sept-26	August-26	July-26	June-26	May-26	Apr-26
Combined Net Income	$(203,222)	$(10,819)	$(93,912)	$(130,738)	$(95,559)	$(131,162)
MCF Net Income	$(202,145)	$(30,478)	$(109,932)	$(156,872)	$(78,929)	$(110,288)
Cottage Net Income	$(1,077)	$(6,252)	$(13,800)	$1,319	$(16,630)	$(20,873)
Cash Balance	$3,293,840	$2,925,896	$2,853,791	$3,982,001	$3,568,593	$3,161,363
A/R Days Receivable Outstanding	62	62	65	66	68	70

MCF Operating Expenses PPD History

	Sept-26	August-26	July-26	June-26	May-26	Apr-26
MCF Operating Expenses Actual PPD	524	504	504	528	508	511
MCF Operating Expenses Budgeted PPD	485	489	487	494	489	494
Variance (unfavorable)/favorable	$(39)	$(15)	$(15)	$(33)	$(19)	$(17)

Facility Reported Incidents

	Sept-26	August-26	July-26	June-26	May-26	Apr-26
Medical Care Facility	3	1	1	1	3	2

Wellness Center

Inpatient Rehab	Sept-26	August-26	July-26	June-26	May-26	Apr-26
Medicare A	32	36	33	28	35	32
Medicare Advantage Skilled	32	31	31	29	27	34
Private Insurance: Inpatient	10	10	11	16	16	12
Private Pay: Inpatient	0	0	1	1	1	1
Auto: Inpatient	0	0	0	0	1	1
Med A/Rehab Inpatient Totals	74	77	76	74	80	80
Medicaid	1	1	3	5	2	1
Medicare B: Inpatient	35	33	37	25	28	25
Medicare B Advantage: Inpatient	20	24	34	29	30	29
Med B Inpatient Totals	56	58	74	59	60	55
Medicare B: Outpatient	31	33	32	30	33	33
Medicare B Advantage: Outpatient	37	44	48	43	41	38
Private Insurance: Outpatient	22	18	14	14	20	21
Work Compensation: Outpatient	0	0	0	0	0	0
Outpatient Totals	90	95	94	87	94	92
Outpatient/Aquatic Center						
Aquatic inpatients therapy visits	8	15	24	9	9	16
Aquatic aftercare visits per month	313	318	328	342	323	302
Aquatic outpatient PT visits	180	200	223	205	206	210
Aquatic group class participants	90	89	94	63	61	77
Land therapy visits (PT, OT, SLP)	255	272	303	292	136	262
Total Outpatient therapy visit	435	472	526	497	342	472
Outpatient aquatic therapy revenue	46,479.36	53,786.68	56,900.87	54,407.52	44,198	53,370
Aftercare monthly revenue	3,130	3,180	3,280	3,420	3,230	3,020
Aquatic group class revenue	1,800	1780	1,880	1260	1,420	1,540
Cottages visits	28	71	73	50	48	83
Total Wellness center revenue	51,409.36	58,746.68	62,060.87	59,087.52	48,848	57,929

Staffing

	Sept-26	August-26	July-26	June-26	May-26	Apr-26
Hires/Rehires	18	11	10	12	9	9
Resignations / Terminations	6	9	12	12	12	16
Referrals	4	11	4	5	10	8
Total # Employees Month's End	347	345	347	347	350	357

Environmental Services

Both new Wheelchair swings in the Birch and Cherry Courtyards have been installed.

New outdoor freezer is on schedule and set to be installed end of October.

GRAND TRAVERSE PAVILIONS
MEMORANDUM

Financial Operations Report
September 2026

Grand Traverse Pavilions Combined

REVENUE:

The overall revenue for the Pavilions in September was $3,222,755 resulting in a favorable budget variance of $6,014.

EXPENSES:

The total overall operating expenses for the Pavilions in September were $3,425,977 resulting in an unfavorable variance to budget of $202,102.

NET INCOME/LOSS:

There was a net loss of $203,222 from the combined programs of the Pavilions in September resulting in an unfavorable budget variance of $196,088.

OPERATING CASH:

Total cash at month-end was $3,293,840. There was a net increase in overall cash of $369,770 for the month. The increase was due to the payoff from PACE North of obligations due in the amount of $624,267.

VOUCHERS:

Purchase orders, invoices, checks written, and supporting documentation were reviewed for voucher numbers 5800-5806 for the month of September and were in order without exception.

Grand Traverse Medical Care

REVENUE:

Total Revenue was $2,899,005 which was above the budgeted amount by $23,414 for a positive variance. The census for September averaged 193 residents which was three above the budgeted census and one less than the prior month average. Private pay census was six below budget, Medicare census was equal to budget, while Medicaid was nine above budgeted census. The occupancy for September was 80.6% of licensed beds and 87.1% of available beds. Year-to-date occupancy was 79.3% of licensed bed days and 85.7% of available bed days.

We have an approved non-available bed plan that puts our available/maximum census at 222 until 9/30/26 which was recently extended to 12/31/26. The state has developed a permanent non-available plan going forward which goes into effect 1/1/27. We need to have an average census in 2026 of 189 to achieve 85% occupancy which we have maintained.

Resident Revenue was $2,612,165 which provided an unfavorable budget variance of $9,110.

Other revenue was $286,840 resulting in a positive budget variance of $32,524. The positive variance was mainly due to a lower QAAP/provider tax and higher QAS reimbursement due to higher Medicaid census. Additionally, we received insurance proceeds of $17,304 from a Cottage roof property claim.

EXPENSES:

Operating Expenses totaled $3,040,637 resulting in an unfavorable budget variance of $223,778. The negative budget variance was due to several factors, including insurance settlement payment and health insurance claim costs.

NET INCOME/LOSS:

Grand Traverse Medical Care produced a net loss of $202,145 for the month for a negative budget variance of $198,376.

RECEIVABLES:

Days Receivable Outstanding ("DRO") is 62 days as of 9/30/2026. This is equal to the days as of 8/31/2026. Our goal is to reduce that number to 45 days.

The Cottages

REVENUE:

Total revenue of $333,750 resulted in unfavorable variance of $17,400 to the budget.

The average leased occupancy for the Cottages-Assisted Living was 63 apartments during the month which was equal to the previous month and one above the budgeted amount, representing 86% occupancy. In addition, there were 11 days (average of 0.4 per night) of overnight respite provided during the month (0.1 less than the prior month and 0.6 less than budget). Hawthorn Lofts-Independent Living average census was 2 residents per day for 67% occupancy which was the same as the prior month and equal to budget. Total average census of 65 residents (same as the prior month).

Occupancy above included an average of 11 PACE North residents in the Cottages, (same as the prior month) and 0 days of Respite Care were provided for a Pace North participant (equal to the prior month).

EXPENSES:

Expenses for September (before building depreciation) were $311,505 which was under the budgeted amount by $19,460 for a favorable budget variance.

NET INCOME/LOSS:

The program had a net loss for the month of $1,077 resulting in a favorable budget variance of $2,288.

Unassigned Fund Balance

Approved 2026 Operating Budget	$ 39.0M
Unassigned Fund Balance Target Percentage	20%
Unassigned Fund Balance Target Amount	$7.8M
Current Unassigned Fund Balance*	$3.2 M
Current Fund Balance as a percentage of Operating Budget	8.2%
Amount Available Above/ (Below) Target	($4.6M)

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

Date: Oct 21, 2026
Time: 08:27:48 EDT
User: Kory R. Hansen

Grand Traverse Pavilions - SNF
Combined Income Statement
9/1/2026 to 9/30/2026

Facility #

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	2,944,776	2,976,609	(31,832)	3,109,701	3,047,031	62,670	26,796,238	26,964,744	(168,506)
Other Revenue	277,978	240,132	37,846	313,336	240,132	73,204	2,459,836	2,141,689	318,147
Total Revenue	3,222,755	3,216,741	6,014	3,423,038	3,287,163	135,875	29,256,074	29,106,433	149,641
Salaries & Wages	1,896,658	1,890,519	(6,140)	1,876,508	1,953,494	76,987	16,915,205	17,198,593	283,388
Benefits	609,340	473,398	(135,943)	579,059	478,193	(100,866)	4,748,670	4,275,066	(473,604)
Other Operating Expenses	797,694	734,108	(63,585)	856,007	732,358	(123,648)	6,970,098	6,588,475	(381,623)
Interest Expense	26,344	26,300	44	26,344	26,300	44	237,094	236,700	394
Depreciation	95,941	99,550	3,609	95,941	99,550	3,609	863,465	895,950	32,485
Total Operating Expenses	3,425,977	3,223,875	(202,102)	3,433,857	3,289,895	(143,962)	29,734,532	29,194,784	(539,747)
Net Operating Income	(203,222)	(7,134)	(196,088)	(10,819)	(2,732)	(8,087)	(478,458)	(88,351)	(390,107)

Date: Oct 21, 2026
Time: 08:26:56 EDT
User: Kory R. Hansen

Grand Traverse Pavilions - SNF
SNF Income Statement
9/1/2026 to 9/30/2026

Facility #

Include Adjustment Periods: NO Include Closing Periods: NO

	CURRENT PERIOD						PRIOR PERIOD						YEAR TO DATE					
	Actual $	Budget $	Var $	Actual / Day	Budget / Day	Var / Day	Actual $	Budget $	Var $	Actual / Day	Budget / Day	Var / Day	Actual $	Budget $	Var $	Actual / Day	Budget / Day	Var / Day
SNF Resident Revenue																		
Inpatient Revenue																		
Medicare Part A	331,685	271,658	60,027	57.15	46.81	10.34	373,176	276,679	96,496	61.92	45.91	16.01	2,764,165	2,459,984	304,181	53.22	47.36	5.86
Medicare Advantage	302,258	362,233	(59,975)	52.08	62.41	(10.33)	305,853	368,874	(63,021)	50.75	61.20	(10.46)	2,748,412	3,280,019	(531,607)	52.91	63.15	(10.23)
Medicaid	1,516,477	1,371,064	145,412	261.28	236.23	25.05	1,538,137	1,416,683	121,454	255.21	235.06	20.15	13,279,671	12,476,435	803,236	255.66	240.19	15.46
Hospice	163,838	207,000	(43,162)	28.23	35.67	(7.44)	190,531	213,900	(23,369)	31.61	35.49	(3.88)	1,954,145	1,883,700	70,445	37.62	36.26	1.36
Private Pay	232,957	345,704	(112,747)	40.14	59.56	(19.43)	284,132	356,944	(72,812)	47.14	59.22	(12.08)	2,566,535	3,145,057	(578,523)	49.41	60.55	(11.14)
Medicare Part B	22,819	12,600	10,219	3.93	2.17	1.76	32,612	12,600	20,012	5.41	2.09	3.32	105,584	113,400	(7,816)	2.03	2.18	(0.15)
TOTAL Inpatient Revenue	2,570,033	2,570,259	(226)	442.80	442.84	(0.04)	2,724,441	2,645,681	78,761	452.04	438.97	13.07	23,418,511	23,358,595	59,916	450.85	449.70	1.15
Outpatient																		
Physical Therapy	68,554	65,000	3,554	11.81	11.20	0.61	61,114	65,000	(3,886)	10.14	10.78	(0.64)	593,817	585,000	8,817	11.43	11.26	0.17
Occupational Therapy	8,696	6,000	2,696	1.50	1.03	0.46	9,750	6,000	3,750	1.62	1.00	0.62	69,716	54,000	15,716	1.34	1.04	0.30
Speech Therapy	7,225	5,000	2,225	1.24	0.86	0.38	8,070	5,000	3,070	1.34	0.83	0.51	62,145	45,000	17,145	1.20	0.87	0.33
Wellness	4,520	5,000	(480)	0.78	0.86	(0.08)	4,720	5,000	(280)	0.78	0.83	(0.05)	38,965	45,000	(6,035)	0.75	0.87	(0.12)
Cont Allow Outpatient	(46,863)	(29,984)	(16,879)	(8.07)	(5.17)	(2.91)	(39,052)	(30,983)	(8,069)	(6.48)	(5.14)	(1.34)	(321,342)	(272,850)	(48,492)	(6.19)	(5.25)	(0.93)
TOTAL Outpatient	42,132	51,016	(8,885)	7.26	8.79	(1.53)	44,601	50,017	(5,415)	7.40	8.30	(0.90)	443,301	456,150	(12,848)	8.53	8.78	(0.25)
TOTAL SNF Resident Revenue	2,612,165	2,621,275	(9,110)	450.06	451.63	(1.57)	2,769,043	2,695,698	73,345	459.44	447.27	12.17	23,861,812	23,814,744	47,068	459.38	458.48	0.91
SNF Other Revenue																		
Revenue - Child Day Care	3,720	10,833	(7,113)	0.64	1.87	(1.23)	10,849	10,833	16	1.80	1.80	0.00	71,743	97,500	(25,757)	1.38	1.88	(0.50)
Childcare Lunches	637	1,250	(613)	0.11	0.22	(0.11)	960	1,250	(290)	0.16	0.21	(0.05)	8,172	11,250	(3,078)	0.16	0.22	(0.06)
Vending Machine Sales	1,307	500	807	0.23	0.09	0.14	978	500	478	0.16	0.08	0.08	10,605	4,500	6,105	0.20	0.09	0.12
Rental Income	241	250	(9)	0.04	0.04	0.00	325	250	75	0.05	0.04	0.01	2,126	2,250	(124)	0.04	0.04	0.00
Interest Income	7,510	7,500	10	1.29	1.29	0.00	7,512	7,500	12	1.25	1.24	0.00	48,677	67,500	(18,823)	0.94	1.30	(0.36)
Longevity I-SNP Income	5,726	11,000	(5,274)	0.99	1.90	(0.91)	33,899	11,000	22,899	5.62	1.83	3.80	161,222	99,000	62,222	3.10	1.91	1.20
Managed Care Shared Savings	5,000	5,000	0	0.86	0.86	0.00	5,000	5,000	0	0.83	0.83	0.00	45,000	45,000	0	0.87	0.87	0.00
DCW Wage Reimbursement	89,602	90,000	(398)	15.44	15.51	(0.07)	92,162	90,000	2,162	15.29	14.93	0.36	827,034	810,000	17,034	15.92	15.59	0.33
Copy Revenue	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	431	0	431	0.01	0.00	0.01
Garnishiment Fees	35	0	35	0.01	0.00	0.01	35	0	35	0.01	0.00	0.01	245	0	245	0.00	0.00	0.00
Pace North Management Fees	(1,850)	0	(1,850)	(0.32)	0.00	(0.32)	0	0	0	0.00	0.00	0.00	(1,850)	0	(1,850)	(0.04)	0.00	(0.04)
Insurance Proceeds and Refunds	17,304	0	17,304	2.98	0.00	2.98	1,000	0	1,000	0.17	0.00	0.17	21,804	0	21,804	0.42	0.00	0.42
Misc Income	0	0	0	0.00	0.00	0.00	117	0	117	0.02	0.00	0.02	2,544	0	2,544	0.05	0.00	0.05
Donation Income	5,000	6,000	(1,000)	0.86	1.03	(0.17)	5,000	6,000	(1,000)	0.83	1.00	(0.17)	39,157	34,500	4,657	0.75	0.66	0.09
Recruitment Grant Income	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	12,600	0	12,600	0.24	0.00	0.24
QAS Income	226,204	213,900	12,304	38.97	36.85	2.12	239,924	213,900	26,024	39.81	35.49	4.32	1,954,852	1,925,100	29,752	37.63	37.06	0.57
QMI Income	27,442	25,000	2,442	4.73	4.31	0.42	27,442	25,000	2,442	4.55	4.15	0.41	246,979	225,000	21,979	4.75	4.33	0.42
Inter-Company Charges	10,000	10,000	0	1.72	1.72	0.00	10,000	10,000	0	1.66	1.66	0.00	90,000	90,000	0	1.73	1.73	0.00
Bad Debt Expenses	(25,000)	(25,000)	0	(4.31)	(4.31)	0.00	(25,000)	(25,000)	0	(4.15)	(4.15)	0.00	(225,000)	(225,000)	0	(4.33)	(4.33)	0.00
Provider Tax Expense-QAA	(75,721)	(85,918)	10,197	(13.05)	(14.80)	1.76	(75,721)	(85,918)	10,197	(12.56)	(14.26)	1.69	(681,492)	(773,261)	91,770	(13.12)	(14.89)	1.77
Provider Tax Expense-QMIA	(10,316)	(16,000)	5,684	(1.78)	(2.76)	0.98	(10,316)	(16,000)	5,684	(1.71)	(2.65)	0.94	(92,846)	(144,000)	51,154	(1.79)	(2.77)	0.98
TOTAL SNF Other Revenue	286,840	254,315	32,524	49.42	43.82	5.60	324,165	254,315	69,849	53.79	42.20	11.59	2,542,003	2,269,339	272,665	48.94	43.69	5.25
Total Revenue	2,899,005	2,875,591	23,414	499.48	495.45	4.03	3,093,208	2,950,013	143,195	513.23	489.47	23.76	26,403,815	26,084,083	319,732	508.32	502.17	6.16
SNF Operating Expenses																		
Nursing																		
Nursing																		
Salary & Wages - RN	318,244	297,929	(20,315)	54.83	51.33	(3.50)	307,327	307,860	532	50.99	51.08	0.09	2,693,448	2,711,152	17,704	51.85	52.19	0.34

Date: Oct 21, 2026
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Grand Traverse Pavilions - SNF
SNF Income Statement
9/1/2026 to 9/30/2026

Facility #

	CURRENT PERIOD						PRIOR PERIOD						YEAR TO DATE					
	Actual $	Budget $	Var $	Actual / Day	Budget / Day	Var / Day	Actual $	Budget $	Var $	Actual / Day	Budget / Day	Var / Day	Actual $	Budget $	Var $	Actual / Day	Budget / Day	Var / Day
Nursing (con't)																		
Salary & Wages - LPN	88,958	91,644	2,686	15.33	15.79	0.46	94,090	94,699	608	15.61	15.71	0.10	875,932	833,959	(41,973)	16.86	16.06	(0.81)
Salary & Wages - CNA	575,211	549,534	(25,677)	99.11	94.68	(4.42)	565,358	567,852	2,494	93.80	94.22	0.41	5,194,961	5,000,762	(194,200)	100.01	96.27	(3.74)
Salary & Wages - UW SNF	5,224	9,863	4,639	0.90	1.70	0.80	6,162	10,192	4,030	1.02	1.69	0.67	55,369	89,753	34,384	1.07	1.73	0.66
Longevity - RN	4,657	4,932	275	0.80	0.85	0.05	4,657	5,096	439	0.77	0.85	0.07	41,913	44,877	2,964	0.81	0.86	0.06
Longevity - LPN	2,332	1,973	(359)	0.40	0.34	(0.06)	2,332	2,038	(294)	0.39	0.34	(0.05)	20,988	17,951	(3,037)	0.40	0.35	(0.06)
Longevity - CNA	12,639	13,151	512	2.18	2.27	0.09	12,639	13,589	950	2.10	2.25	0.16	113,751	119,671	5,920	2.19	2.30	0.11
FICA - Nursing	73,857	73,151	(706)	12.73	12.60	(0.12)	72,349	75,589	3,240	12.00	12.54	0.54	660,343	665,671	5,328	12.71	12.82	0.10
Workers Comp - Nursing	8,463	6,200	(2,263)	1.46	1.07	(0.39)	7,216	6,200	(1,016)	1.20	1.03	(0.17)	72,267	55,800	(16,467)	1.39	1.07	(0.32)
Unemployment Expenses	1,000	1,000	0	0.17	0.17	0.00	1,000	1,000	0	0.17	0.17	0.00	9,000	9,000	0	0.17	0.17	0.00
MERS DB - Nursing	45,277	45,800	523	7.80	7.89	0.09	45,277	45,800	523	7.51	7.60	0.09	412,155	412,200	45	7.93	7.94	0.00
MERS DC:Nursing	22,921	21,000	(1,921)	3.95	3.62	(0.33)	22,439	21,000	(1,439)	3.72	3.48	(0.24)	226,311	189,000	(37,311)	4.36	3.64	(0.72)
Health Ins - Nursing	225,307	87,500	(137,807)	38.82	15.08	(23.74)	197,484	87,500	(109,984)	32.77	14.52	(18.25)	1,238,494	787,500	(450,994)	23.84	15.16	(8.68)
Health Ins - Retirees Nursing	2,644	7,000	4,356	0.46	1.21	0.75	5,061	7,000	1,939	0.84	1.16	0.32	47,860	63,000	15,140	0.92	1.21	0.29
Dental Ins - Nursing	4,263	4,500	237	0.73	0.78	0.04	4,263	4,500	237	0.71	0.75	0.04	47,504	43,650	(3,854)	0.91	0.84	(0.07)
Uniforms - Nursing	1,288	500	(787)	0.22	0.09	(0.14)	1,288	500	(787)	0.21	0.08	(0.13)	9,142	4,500	(4,642)	0.18	0.09	(0.09)
Small Equipment	7,167	7,500	333	1.23	1.29	0.06	10,955	7,500	(3,455)	1.82	1.24	(0.57)	61,778	67,500	5,722	1.19	1.30	0.11
Nursing Supplies	24,571	20,000	(4,571)	4.23	3.45	(0.79)	28,143	20,000	(8,143)	4.67	3.32	(1.35)	187,046	180,000	(7,046)	3.60	3.47	(0.14)
Briefs	8,489	7,000	(1,489)	1.46	1.21	(0.26)	7,289	7,000	(289)	1.21	1.16	(0.05)	70,646	63,000	(7,646)	1.36	1.21	(0.15)
Stock Meds	1,930	3,500	1,570	0.33	0.60	0.27	3,573	3,500	(73)	0.59	0.58	(0.01)	24,734	31,500	6,766	0.48	0.61	0.13
Flu Vaccine	329	3,500	3,171	0.06	0.60	0.55	12,494	3,500	(8,994)	2.07	0.58	(1.49)	72,415	31,500	(40,915)	1.39	0.61	(0.79)
IV Supplies	3,273	500	(2,773)	0.56	0.09	(0.48)	429	500	71	0.07	0.08	0.01	5,349	4,500	(849)	0.10	0.09	(0.02)
Special Equipment Rental	16,452	0	(16,452)	2.83	0.00	(2.83)	2,529	0	(2,529)	0.42	0.00	(0.42)	24,539	0	(24,539)	0.47	0.00	(0.47)
Non-Legend Drugs	5,789	4,000	(1,789)	1.00	0.69	(0.31)	5,322	4,000	(1,322)	0.88	0.66	(0.22)	48,947	36,000	(12,947)	0.94	0.69	(0.25)
Professional Services - Medic	3,734	4,500	766	0.64	0.78	0.13	3,626	4,500	874	0.60	0.75	0.15	32,739	40,500	7,761	0.63	0.78	0.15
Agency Nurse Staffing	16,474	20,000	3,526	2.84	3.45	0.61	10,816	20,000	9,184	1.79	3.32	1.52	109,076	180,000	70,924	2.10	3.47	1.37
Building Repairs-Resident Roo	1,134	5,000	3,866	0.20	0.86	0.67	1,432	5,000	3,568	0.24	0.83	0.59	24,085	45,000	20,915	0.46	0.87	0.40
Equipment Repairs	1,114	3,500	2,386	0.19	0.60	0.41	4,313	3,500	(813)	0.72	0.58	(0.13)	18,511	31,500	12,989	0.36	0.61	0.25
Education & Training - Nursing	3,204	1,000	(2,204)	0.55	0.17	(0.38)	2,700	1,000	(1,700)	0.45	0.17	(0.28)	11,448	9,000	(2,448)	0.22	0.17	(0.05)
Med Waste:Nursing-Medical Care	633	2,100	1,467	0.11	0.36	0.25	592	2,100	1,508	0.10	0.35	0.25	5,285	18,900	13,615	0.10	0.36	0.26
Resident Loss Replacement	34	250	216	0.01	0.04	0.04	55	250	195	0.01	0.04	0.03	952	2,250	1,298	0.02	0.04	0.02
TOTAL Nursing	**1,486,612**	**1,298,025**	**(188,587)**	**256.14**	**223.64**	**(32.49)**	**1,443,210**	**1,332,765**	**(110,445)**	**239.46**	**221.13**	**(18.33)**	**12,416,987**	**11,789,596**	**(627,392)**	**239.05**	**226.97**	**(12.08)**
Nurse Administration																		
Salary & Wages - Nursing Admin	158,912	164,384	5,471	27.38	28.32	0.94	144,218	169,863	25,645	23.93	28.18	4.26	1,344,732	1,495,890	151,159	25.89	28.80	2.91
Longevity-Nursing Admin	2,669	2,959	290	0.46	0.51	0.05	2,669	3,058	389	0.44	0.51	0.06	24,021	26,926	2,905	0.46	0.52	0.06
FICA - Nursing Admin	11,710	12,329	618	2.02	2.12	0.11	10,448	12,740	2,292	1.73	2.11	0.38	111,704	112,192	488	2.15	2.16	0.01
Workers Comp - Nurse Admin	504	500	(4)	0.09	0.09	0.00	504	500	(4)	0.08	0.08	0.00	4,536	4,500	(36)	0.09	0.09	0.00
MERS DB - Nursing Admin	19,586	19,600	14	3.37	3.38	0.00	19,586	19,600	14	3.25	3.25	0.00	176,274	176,400	126	3.39	3.40	0.00
MERS DC: Nurse Administration	4,043	2,200	(1,843)	0.70	0.38	(0.32)	3,722	2,200	(1,522)	0.62	0.37	(0.25)	32,745	19,800	(12,945)	0.63	0.38	(0.25)
Nurse Admin Consulting	5,046	5,000	(45)	0.87	0.86	(0.01)	8,852	5,000	(3,852)	1.47	0.83	(0.64)	128,042	45,000	(83,042)	2.47	0.87	(1.60)
TOTAL Nurse Administration	**202,470**	**206,971**	**4,501**	**34.88**	**35.66**	**0.78**	**189,998**	**212,960**	**22,962**	**31.52**	**35.33**	**3.81**	**1,822,053**	**1,880,708**	**58,655**	**35.08**	**36.21**	**1.13**
TOTAL Nursing Administrative	**1,689,082**	**1,504,997**	**(184,086)**	**291.02**	**259.30**	**(31.72)**	**1,633,208**	**1,545,725**	**(87,483)**	**270.98**	**256.47**	**(14.52)**	**14,239,040**	**13,670,304**	**(568,737)**	**274.13**	**263.18**	**(10.95)**
Salary & Wages - Admin	76,214	73,973	(2,242)	13.13	12.75	(0.39)	65,252	76,438	11,187	10.83	12.68	1.86	668,532	673,151	4,619	12.87	12.96	0.09
Longevity - Admin	1,213	986	(227)	0.21	0.17	(0.04)	1,213	1,019	(194)	0.20	0.17	(0.03)	10,917	8,975	(1,942)	0.21	0.17	(0.04)
FICA - Admin	5,740	5,622	(118)	0.99	0.97	(0.02)	6,004	5,809	(195)	1.00	0.96	(0.03)	49,934	51,160	1,226	0.96	0.98	0.02
Workers Comp - Admin	394	500	106	0.07	0.09	0.02	280	500	220	0.05	0.08	0.04	2,642	4,500	1,858	0.05	0.09	0.04
MERS - Administration	8,773	8,800	27	1.51	1.52	0.00	8,773	8,800	27	1.46	1.46	0.00	85,173	79,200	(5,973)	1.64	1.52	(0.11)

Date: Oct 21, 2026
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Grand Traverse Pavilions - SNF
SNF Income Statement
9/1/2026 to 9/30/2026

Facility #

	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)																		
MERS DC:Administration	4,204	1,800	(2,404)	0.72	0.31	(0.41)	4,134	1,800	(2,334)	0.69	0.30	(0.39)	34,041	16,200	(17,841)	0.66	0.31	(0.34)
Health Ins - Administration	1,384	1,500	116	0.24	0.26	0.02	1,447	1,500	53	0.24	0.25	0.01	13,614	13,500	(113)	0.26	0.26	0.00
Dental Ins - Administration	144	250	106	0.02	0.04	0.02	144	250	106	0.02	0.04	0.02	2,100	2,000	(100)	0.04	0.04	0.00
Small Equipment	0	1,000	1,000	0.00	0.17	0.17	426	1,000	574	0.07	0.17	0.10	1,827	9,000	7,173	0.04	0.17	0.14
Contract Services	4,081	2,500	(1,581)	0.70	0.43	(0.27)	7,964	2,500	(5,464)	1.32	0.41	(0.91)	36,958	22,500	(14,458)	0.71	0.43	(0.28)
Professional Services - Admin	2,406	2,000	(406)	0.41	0.34	(0.07)	880	2,000	1,120	0.15	0.33	0.19	9,625	18,000	8,375	0.19	0.35	0.16
Legal Consultants	49,021	10,000	(39,020)	8.45	1.72	(6.72)	44,694	10,000	(34,694)	7.42	1.66	(5.76)	306,556	90,000	(216,556)	5.90	1.73	(4.17)
Dues & Memberships	2,850	4,500	1,650	0.49	0.78	0.28	3,850	4,500	650	0.64	0.75	0.11	44,978	40,500	(4,478)	0.87	0.78	(0.09)
License & Fees	150	250	100	0.03	0.04	0.02	248	250	2	0.04	0.04	0.00	1,858	2,250	392	0.04	0.04	0.01
Subscriptions	0	100	100	0.00	0.02	0.02	0	100	100	0.00	0.02	0.02	0	900	900	0.00	0.02	0.02
Education & Training - Admin	418	600	182	0.07	0.10	0.03	1,629	600	(1,029)	0.27	0.10	(0.17)	3,789	5,400	1,611	0.07	0.10	0.03
Travel	0	750	750	0.00	0.13	0.13	3,966	750	(3,216)	0.66	0.12	(0.53)	12,515	6,750	(5,765)	0.24	0.13	(0.11)
Board Meeting Expensess	0	50	50	0.00	0.01	0.01	577	50	(527)	0.10	0.01	(0.09)	1,208	450	(758)	0.02	0.01	(0.01)
Miscellaneous Expenses	40	100	60	0.01	0.02	0.01	113	100	(13)	0.02	0.02	0.00	617	900	283	0.01	0.02	0.01
TOTAL Administrative	**157,034**	**115,281**	**(41,753)**	**27.06**	**19.86**	**(7.19)**	**151,593**	**117,967**	**(33,626)**	**25.15**	**19.57**	**(5.58)**	**1,286,885**	**1,045,336**	**(241,549)**	**24.77**	**20.12**	**(4.65)**
Finance																		
Salary & Wages - Financial Ma	38,312	29,753	(8,559)	6.60	5.13	(1.47)	25,739	30,745	5,006	4.27	5.10	0.83	253,633	270,756	17,123	4.88	5.21	0.33
Longevity - Financial Mgt	524	600	76	0.09	0.10	0.01	524	600	76	0.09	0.10	0.01	4,716	5,400	684	0.09	0.10	0.01
FICA - Fin Mgmt	2,913	2,301	(611)	0.50	0.40	(0.11)	1,851	2,378	527	0.31	0.39	0.09	20,210	20,942	732	0.39	0.40	0.01
Workers Comp - Fin Mgmt	112	250	138	0.02	0.04	0.02	112	250	138	0.02	0.04	0.02	1,008	2,250	1,242	0.02	0.04	0.02
MERS DB - Financial Management	3,552	3,600	48	0.61	0.62	0.01	3,552	3,600	48	0.59	0.60	0.01	31,968	32,400	432	0.62	0.62	0.01
MERS DC:Financial Management	1,090	400	(690)	0.19	0.07	(0.12)	635	400	(235)	0.11	0.07	(0.04)	8,208	3,600	(4,608)	0.16	0.07	(0.09)
Health Ins - Financial Mgmt	1,945	2,000	55	0.34	0.34	0.01	2,032	2,000	(32)	0.34	0.33	(0.01)	17,491	18,000	510	0.34	0.35	0.01
Dental Ins - Financial Mgmt	108	100	(8)	0.02	0.02	0.00	108	100	(8)	0.02	0.02	0.00	1,174	800	(374)	0.02	0.02	(0.01)
Office Supplies	1,364	1,500	136	0.24	0.26	0.02	2,156	1,500	(656)	0.36	0.25	(0.11)	12,340	13,500	1,160	0.24	0.26	0.02
Copy Supplies	798	650	(148)	0.14	0.11	(0.03)	594	650	56	0.10	0.11	0.01	5,690	5,850	160	0.11	0.11	0.00
Computer Supplies	1,286	2,850	1,564	0.22	0.49	0.27	7,458	2,850	(4,608)	1.24	0.47	(0.76)	23,740	25,650	1,910	0.46	0.49	0.04
Postage	1,055	1,000	(55)	0.18	0.17	(0.01)	1,035	1,000	(35)	0.17	0.17	(0.01)	8,713	9,000	287	0.17	0.17	0.01
Small Equipment - IT	0	2,750	2,750	0.00	0.47	0.47	830	2,750	1,920	0.14	0.46	0.32	28,772	24,750	(4,022)	0.55	0.48	(0.08)
Contract Services - Billing	14,353	2,500	(11,852)	2.47	0.43	(2.04)	16,335	2,500	(13,835)	2.71	0.41	(2.30)	108,200	22,500	(85,700)	2.08	0.43	(1.65)
Professional Services - Finan	1,000	1,250	250	0.17	0.22	0.04	1,000	1,250	250	0.17	0.21	0.04	9,000	11,250	2,250	0.17	0.22	0.04
Audit Expenses	0	600	600	0.00	0.10	0.10	2,000	600	(1,400)	0.33	0.10	(0.23)	2,000	5,400	3,400	0.04	0.10	0.07
IT Consultants	1,480	1,250	(230)	0.25	0.22	(0.04)	1,867	1,250	(617)	0.31	0.21	(0.10)	19,887	11,250	(8,637)	0.38	0.22	(0.17)
Printing & Binding	295	625	330	0.05	0.11	0.06	1,685	625	(1,060)	0.28	0.10	(0.18)	5,037	5,625	588	0.10	0.11	0.01
Data Processing	2,201	2,000	(201)	0.38	0.34	(0.03)	1,964	2,000	36	0.33	0.33	0.01	28,190	18,000	(10,190)	0.54	0.35	(0.20)
Maintenance Agreements Softwa	35,058	29,333	(5,725)	6.04	5.05	(0.99)	46,644	29,333	(17,310)	7.74	4.87	(2.87)	347,599	264,000	(83,599)	6.69	5.08	(1.61)
Communication Equip Repairs	453	2,500	2,047	0.08	0.43	0.35	353	2,500	2,147	0.06	0.41	0.36	21,861	22,500	640	0.42	0.43	0.01
Education & Training - Fin Mgt	192	400	208	0.03	0.07	0.04	863	400	(463)	0.14	0.07	(0.08)	2,138	3,600	1,462	0.04	0.07	0.03
Travel - Mileage	0	25	25	0.00	0.00	0.00	0	25	25	0.00	0.00	0.00	0	225	225	0.00	0.00	0.00
Other Insurance	30,629	30,000	(629)	5.28	5.17	(0.11)	30,629	30,000	(629)	5.08	4.98	(0.10)	287,661	270,000	(17,661)	5.54	5.20	(0.34)
Telephone-Snf	5,246	5,700	454	0.90	0.98	0.08	8,752	5,700	(3,052)	1.45	0.95	(0.51)	57,576	51,300	(6,276)	1.11	0.99	(0.12)
Internet	1,912	2,500	588	0.33	0.43	0.10	999	2,500	1,501	0.17	0.41	0.25	20,114	22,500	2,386	0.39	0.43	0.05
Cellular Phone	2,717	3,000	283	0.47	0.52	0.05	4,228	3,000	(1,228)	0.70	0.50	(0.20)	27,372	27,000	(372)	0.53	0.52	(0.01)
Television - SNF	1,964	2,200	236	0.34	0.38	0.04	1,952	2,200	248	0.32	0.37	0.04	18,887	19,800	913	0.36	0.38	0.02
Bond Interest Expense	22,912	23,300	388	3.95	4.01	0.07	22,912	23,300	388	3.80	3.87	0.06	206,209	209,700	3,491	3.97	4.04	0.07
Bank Charges	2,813	2,500	(313)	0.48	0.43	(0.05)	2,909	2,500	(409)	0.48	0.41	(0.07)	27,076	22,500	(4,576)	0.52	0.43	(0.09)
TOTAL Finance	**176,284**	**157,438**	**(18,846)**	**30.37**	**27.13**	**(3.25)**	**191,717**	**158,507**	**(33,210)**	**31.81**	**26.30**	**(5.51)**	**1,606,470**	**1,420,049**	**(186,421)**	**30.93**	**27.34**	**(3.59)**

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Grand Traverse Pavilions - SNF
SNF Income Statement
9/1/2026 to 9/30/2026

Facility #

	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
Human Resouces																		
Salary & Wages - Human Resour	30,567	34,192	3,625	5.27	5.89	0.62	23,140	35,332	12,191	3.84	5.86	2.02	215,864	311,145	95,281	4.16	5.99	1.83
Longevity - Human Resources	645	789	144	0.11	0.14	0.02	645	815	170	0.11	0.14	0.03	5,805	7,180	1,375	0.11	0.14	0.03
FICA - Human Res	2,317	2,671	354	0.40	0.46	0.06	1,744	2,760	1,017	0.29	0.46	0.17	15,679	24,308	8,629	0.30	0.47	0.17
Workers Comp - Human Res	168	250	82	0.03	0.04	0.01	168	250	82	0.03	0.04	0.01	1,512	2,250	738	0.03	0.04	0.01
MERS DB - Human Resources	4,094	4,200	106	0.71	0.72	0.02	4,094	4,200	106	0.68	0.70	0.02	36,846	37,800	954	0.71	0.73	0.02
MERS DC:Human Resources	1,057	800	(257)	0.18	0.14	(0.04)	750	800	50	0.12	0.13	0.01	9,059	7,200	(1,859)	0.17	0.14	(0.04)
Health Ins - Human Resources	994	1,000	6	0.17	0.17	0.00	1,006	1,000	(6)	0.17	0.17	0.00	7,650	9,000	1,350	0.15	0.17	0.03
Dental Ins - Human Resources	72	100	28	0.01	0.02	0.00	72	100	28	0.01	0.02	0.00	1,117	800	(317)	0.02	0.02	(0.01)
Life Insurance	290	300	10	0.05	0.05	0.00	288	300	12	0.05	0.05	0.00	2,593	2,700	107	0.05	0.05	0.00
Employee Recogn	60	2,000	1,940	0.01	0.34	0.33	1,454	2,000	546	0.24	0.33	0.09	14,956	18,000	3,044	0.29	0.35	0.06
Contract Services - HR	4,256	2,500	(1,756)	0.73	0.43	(0.30)	4,599	2,500	(2,099)	0.76	0.41	(0.35)	50,740	22,500	(28,240)	0.98	0.43	(0.54)
Employee Advertising/Recruiti	612	4,500	3,888	0.11	0.78	0.67	0	4,500	4,500	0.00	0.75	0.75	18,631	40,500	21,869	0.36	0.78	0.42
License & Fees - NAT	0	50	50	0.00	0.01	0.01	0	50	50	0.00	0.01	0.01	0	450	450	0.00	0.01	0.01
CNA Registry Fee	240	125	(115)	0.04	0.02	(0.02)	120	125	5	0.02	0.02	0.00	1,840	1,125	(715)	0.04	0.02	(0.01)
Testing Fees	0	1,250	1,250	0.00	0.22	0.22	0	1,250	1,250	0.00	0.21	0.21	5,900	11,250	5,350	0.11	0.22	0.10
Education & Training - Hum Res	0	3,750	3,750	0.00	0.65	0.65	3,500	3,750	250	0.58	0.62	0.04	28,000	33,750	5,750	0.54	0.65	0.11
TOTAL Human Resouces	**45,371**	**58,477**	**13,107**	**7.82**	**10.08**	**2.26**	**41,580**	**59,732**	**18,152**	**6.90**	**9.91**	**3.01**	**416,192**	**529,959**	**113,766**	**8.01**	**10.20**	**2.19**
Community Relations and Volunteer Services																		
Salary & Wages - Volunteer &	15,660	12,904	(2,756)	2.70	2.22	(0.47)	15,605	13,334	(2,271)	2.59	2.21	(0.38)	119,220	117,427	(1,792)	2.30	2.26	(0.03)
Longevity - Volunteer & Comm	0	205	205	0.00	0.04	0.04	0	212	212	0.00	0.04	0.04	0	1,870	1,870	0.00	0.04	0.04
FICA - Volunteer & Comm Rel	1,196	986	(210)	0.21	0.17	(0.04)	1,192	1,019	(173)	0.20	0.17	(0.03)	9,110	8,975	(135)	0.18	0.17	0.00
Workers Comp - Vol & Comm Rel	56	100	44	0.01	0.02	0.01	56	100	44	0.01	0.02	0.01	504	900	396	0.01	0.02	0.01
MERS DB - Volunteer & Comm Rel	1,534	1,600	66	0.26	0.28	0.01	1,534	1,600	66	0.25	0.27	0.01	13,806	14,400	594	0.27	0.28	0.01
MERS DC: Volunteer & Comm Rel	0	300	300	0.00	0.05	0.05	0	300	300	0.00	0.05	0.05	135	2,700	2,565	0.00	0.05	0.05
Volunteer Recognition	0	200	200	0.00	0.03	0.03	0	200	200	0.00	0.03	0.03	0	1,800	1,800	0.00	0.03	0.03
Advertising	813	500	(312)	0.14	0.09	(0.05)	500	500	0	0.08	0.08	0.00	8,172	3,500	(4,672)	0.16	0.07	(0.09)
TOTAL Community Relations and Volunteer Services	**19,259**	**16,796**	**(2,463)**	**3.32**	**2.89**	**(0.42)**	**18,887**	**17,266**	**(1,621)**	**3.13**	**2.86**	**(0.27)**	**150,947**	**151,573**	**626**	**2.91**	**2.92**	**0.01**
Maintenance																		
Salary & Wages - ES	74,334	80,548	6,214	12.81	13.88	1.07	78,726	83,233	4,506	13.06	13.81	0.75	696,930	732,986	36,056	13.42	14.11	0.69
Longevity - Environmental Serv	2,394	2,301	(93)	0.41	0.40	(0.02)	2,394	2,378	(16)	0.40	0.39	0.00	21,546	20,942	(604)	0.41	0.40	(0.01)
FICA - Environ Serv	5,560	6,247	687	0.96	1.08	0.12	6,072	6,455	383	1.01	1.07	0.06	52,318	56,844	4,526	1.01	1.09	0.09
Workers Comp - Plant Ops	620	500	(120)	0.11	0.09	(0.02)	484	500	16	0.08	0.08	0.00	6,700	4,500	(2,200)	0.13	0.09	(0.04)
MERS DB - Env. Serv.	5,858	6,000	142	1.01	1.03	0.02	5,858	6,000	142	0.97	1.00	0.02	55,503	54,000	(1,503)	1.07	1.04	(0.03)
MERS DC:Environmental Services	5,898	5,000	(898)	1.02	0.86	(0.15)	6,106	5,000	(1,106)	1.01	0.83	(0.18)	52,144	35,400	(16,744)	1.00	0.68	(0.32)
Health Ins - Env Serv	5,245	5,200	(45)	0.90	0.90	(0.01)	5,236	5,200	(36)	0.87	0.86	(0.01)	45,535	46,800	1,265	0.88	0.90	0.02
Health Ins - Retirees - EVS	4,410	2,500	(1,910)	0.76	0.43	(0.33)	1,680	2,500	820	0.28	0.41	0.14	19,530	22,500	2,970	0.38	0.43	0.06
Dental Ins - Env Serv	396	1,000	604	0.07	0.17	0.10	396	1,000	604	0.07	0.17	0.10	5,689	8,000	2,311	0.11	0.15	0.04
Uniforms - Plant Ops	25	500	475	0.00	0.09	0.08	704	500	(204)	0.12	0.08	(0.03)	2,876	4,500	1,624	0.06	0.09	0.03
Supplies - Plant Ops	8,983	8,000	(983)	1.55	1.38	(0.17)	6,076	8,000	1,924	1.01	1.33	0.32	59,013	72,000	12,987	1.14	1.39	0.25
Small Equipment	2,571	5,000	2,429	0.44	0.86	0.42	2,279	5,000	2,721	0.38	0.83	0.45	53,575	45,000	(8,575)	1.03	0.87	(0.17)
Building Repairs	16,995	15,000	(1,995)	2.93	2.58	(0.34)	14,430	15,000	570	2.39	2.49	0.09	112,069	135,000	22,931	2.16	2.60	0.44
Equipment Repairs	11,516	3,500	(8,016)	1.98	0.60	(1.38)	10,850	3,500	(7,350)	1.80	0.58	(1.22)	53,004	31,500	(21,504)	1.02	0.61	(0.41)
Vehicle Repair	4,947	1,250	(3,697)	0.85	0.22	(0.64)	150	1,250	1,100	0.02	0.21	0.18	13,306	11,250	(2,056)	0.26	0.22	(0.04)
Elevator	875	1,250	375	0.15	0.22	0.06	700	1,250	550	0.12	0.21	0.09	7,459	11,250	3,791	0.14	0.22	0.07
Lawn, Tree and Brush Services	2,375	1,250	(1,125)	0.41	0.22	(0.19)	722	1,250	528	0.12	0.21	0.09	17,071	11,250	(5,821)	0.33	0.22	(0.11)
Snow Removal - Contract	0	1,250	1,250	0.00	0.22	0.22	0	1,250	1,250	0.00	0.21	0.21	13,154	11,250	(1,904)	0.25	0.22	(0.04)
Education & Training - ES	495	100	(395)	0.09	0.02	(0.07)	0	100	100	0.00	0.02	0.02	885	900	15	0.02	0.02	0.00

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Grand Traverse Pavilions - SNF
SNF Income Statement
9/1/2026 to 9/30/2026

Facility #

	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)																		
Vehicle Fuel	3,017	1,000	(2,017)	0.52	0.17	(0.35)	549	1,000	451	0.09	0.17	0.07	14,282	9,000	(5,282)	0.27	0.17	(0.10)
Parking Garage Expenses	1,582	2,000	418	0.27	0.34	0.07	(62)	2,000	2,062	(0.01)	0.33	0.34	12,249	18,000	5,751	0.24	0.35	0.11
Water	4,582	4,000	(582)	0.79	0.69	(0.10)	4,203	4,000	(203)	0.70	0.66	(0.03)	32,823	36,000	3,177	0.63	0.69	0.06
Sewer	8,520	9,000	480	1.47	1.55	0.08	6,837	9,000	2,163	1.13	1.49	0.36	70,070	81,000	10,930	1.35	1.56	0.21
Electric	31,037	25,000	(6,037)	5.35	4.31	(1.04)	33,254	25,000	(8,254)	5.52	4.15	(1.37)	234,929	225,000	(9,929)	4.52	4.33	(0.19)
Natural Gas	5,942	8,500	2,558	1.02	1.46	0.44	7,888	8,500	612	1.31	1.41	0.10	80,107	76,500	(3,607)	1.54	1.47	(0.07)
Refuse Disposal	4,174	3,000	(1,174)	0.72	0.52	(0.20)	2,872	3,000	128	0.48	0.50	0.02	35,759	27,000	(8,759)	0.69	0.52	(0.17)
TOTAL Maintenance	**212,351**	**198,896**	**(13,455)**	**36.59**	**34.27**	**(2.32)**	**198,406**	**201,866**	**3,460**	**32.92**	**33.49**	**0.57**	**1,768,527**	**1,788,373**	**19,845**	**34.05**	**34.43**	**0.38**
Housekeeping																		
Salary & Wages - Housekeeping	72,039	69,041	(2,998)	12.41	11.90	(0.52)	78,409	71,342	(7,066)	13.01	11.84	(1.17)	640,717	628,274	(12,443)	12.34	12.10	(0.24)
Longevity - Housekeeping	2,131	1,973	(158)	0.37	0.34	(0.03)	2,131	2,038	(93)	0.35	0.34	(0.02)	19,179	17,951	(1,228)	0.37	0.35	(0.02)
FICA - Housekeeping	5,380	5,425	45	0.93	0.93	0.01	5,730	5,605	(125)	0.95	0.93	(0.02)	47,527	49,364	1,837	0.91	0.95	0.04
Workers Comp - Houskeeping	632	750	118	0.11	0.13	0.02	514	750	236	0.09	0.12	0.04	5,499	6,750	1,251	0.11	0.13	0.02
MERS DB - Housekeeping	3,249	3,300	51	0.56	0.57	0.01	3,249	3,300	51	0.54	0.55	0.01	29,241	29,700	459	0.56	0.57	0.01
MERS DC:Housekeeping	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	1,342	7,500	6,158	0.03	0.14	0.12
Health Ins - Housekeeping	3,862	4,000	138	0.67	0.69	0.02	3,934	4,000	66	0.65	0.66	0.01	33,404	36,000	2,596	0.64	0.69	0.05
Dental Ins - Housekeeping	613	400	(213)	0.11	0.07	(0.04)	613	400	(213)	0.10	0.07	(0.04)	3,586	3,200	(386)	0.07	0.06	(0.01)
Uniforms - Housekeeping	0	200	200	0.00	0.03	0.03	0	200	200	0.00	0.03	0.03	201	1,800	1,599	0.00	0.03	0.03
Supplies - Housekeeping	11,809	9,500	(2,309)	2.03	1.64	(0.40)	10,392	9,500	(892)	1.72	1.58	(0.15)	87,067	85,500	(1,567)	1.68	1.65	(0.03)
Contract Services-Hskpg	857	1,000	143	0.15	0.17	0.02	6,356	1,000	(5,356)	1.05	0.17	(0.89)	16,689	9,000	(7,689)	0.32	0.17	(0.15)
TOTAL Housekeeping	**100,571**	**95,588**	**(4,982)**	**17.33**	**16.47**	**(0.86)**	**111,328**	**98,136**	**(13,191)**	**18.47**	**16.28**	**(2.19)**	**884,453**	**875,039**	**(9,414)**	**17.03**	**16.85**	**(0.18)**
Laundry																		
Salary & Wages - Laundry	23,256	33,205	9,950	4.01	5.72	1.71	29,735	34,312	4,577	4.93	5.69	0.76	278,665	302,170	23,504	5.36	5.82	0.45
Longevity - Laundry	1,028	986	(42)	0.18	0.17	(0.01)	1,028	1,019	(9)	0.17	0.17	0.00	9,252	8,975	(277)	0.18	0.17	(0.01)
FICA - Laundry	1,744	2,597	853	0.30	0.45	0.15	2,246	2,684	437	0.37	0.45	0.07	21,622	23,635	2,013	0.42	0.46	0.04
Workers Comp - Laundry	224	250	26	0.04	0.04	0.00	224	250	26	0.04	0.04	0.00	2,016	2,250	234	0.04	0.04	0.00
MERS DB - Laundry	1,565	1,600	35	0.27	0.28	0.01	1,565	1,600	35	0.26	0.27	0.01	14,085	14,400	315	0.27	0.28	0.01
MERS DC:Laundry	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	323	2,100	1,777	0.01	0.04	0.03
Health Ins - Laundry	2,007	2,000	(7)	0.35	0.34	0.00	1,656	2,000	344	0.27	0.33	0.06	17,742	18,000	258	0.34	0.35	0.00
Dental Ins - Laundry	216	300	84	0.04	0.05	0.01	216	300	84	0.04	0.05	0.01	1,911	2,400	489	0.04	0.05	0.01
Supplies - Laundry	5,180	5,500	320	0.89	0.95	0.06	5,611	5,500	(111)	0.93	0.91	(0.02)	44,797	49,500	4,703	0.86	0.95	0.09
Linen Replacements - Laundry	2,733	3,000	267	0.47	0.52	0.05	1,835	3,000	1,165	0.30	0.50	0.19	20,876	27,000	6,124	0.40	0.52	0.12
TOTAL Laundry	**37,953**	**49,439**	**11,486**	**6.54**	**8.52**	**1.98**	**44,117**	**50,665**	**6,549**	**7.32**	**8.41**	**1.09**	**411,290**	**450,430**	**39,141**	**7.92**	**8.67**	**0.75**
Dietary																		
Small Equipment - Dietary	10,349	1,000	(9,349)	1.78	0.17	(1.61)	5,545	1,000	(4,545)	0.92	0.17	(0.75)	33,873	9,000	(24,873)	0.65	0.17	(0.48)
Contract Svcs-Dining	241,623	249,000	7,377	41.63	42.90	1.27	248,919	249,000	81	41.30	41.31	0.01	2,203,854	2,241,000	37,146	42.43	43.14	0.72
TOTAL Dietary	**251,972**	**250,000**	**(1,972)**	**43.41**	**43.07**	**(0.34)**	**254,464**	**250,000**	**(4,464)**	**42.22**	**41.48**	**(0.74)**	**2,237,727**	**2,250,000**	**12,273**	**43.08**	**43.32**	**0.24**
Therapy																		
Salary & Wages - Therapy	159,128	148,784	(10,345)	27.42	25.63	(1.78)	162,765	153,743	(9,022)	27.01	25.51	(1.50)	1,417,791	1,353,930	(63,861)	27.30	26.07	(1.23)
Longevity-Therapy	2,366	2,630	264	0.41	0.45	0.05	2,366	2,718	352	0.39	0.45	0.06	21,294	23,934	2,640	0.41	0.46	0.05
FICA - Therapy	11,796	11,342	(454)	2.03	1.95	(0.08)	11,753	11,721	(33)	1.95	1.94	(0.01)	106,329	103,216	(3,113)	2.05	1.99	(0.06)
Workers Comp - Therapy	672	750	78	0.12	0.13	0.01	672	750	78	0.11	0.12	0.01	6,048	6,750	702	0.12	0.13	0.01
MERS DB - Therapy	17,722	18,000	278	3.05	3.10	0.05	17,722	18,000	278	2.94	2.99	0.05	159,498	162,000	2,502	3.07	3.12	0.05
MERS DC:Therapy	3,392	2,700	(692)	0.58	0.47	(0.12)	3,298	2,700	(598)	0.55	0.45	(0.10)	31,443	24,300	(7,143)	0.61	0.47	(0.14)
Health Ins - Therapy Services	5,976	6,000	24	1.03	1.03	0.00	6,213	6,000	(213)	1.03	1.00	(0.04)	53,507	54,000	493	1.03	1.04	0.01
Dental Ins - Therapy	432	500	68	0.07	0.09	0.01	432	500	68	0.07	0.08	0.01	4,128	4,000	(128)	0.08	0.08	0.00
Supplies - Therapy	100	400	300	0.02	0.07	0.05	512	400	(112)	0.08	0.07	(0.02)	2,801	3,600	799	0.05	0.07	0.02

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Grand Traverse Pavilions - SNF
SNF Income Statement
9/1/2026 to 9/30/2026

Facility #

	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
Therapy (con't)																		
Small Equipment - Therapy	0	500	500	0.00	0.09	0.09	0	500	500	0.00	0.08	0.08	3,498	4,500	1,002	0.07	0.09	0.02
Professional Service - Medica	418	1,500	1,082	0.07	0.26	0.19	(405)	1,500	1,905	(0.07)	0.25	0.32	3,890	13,500	9,610	0.07	0.26	0.19
Advertising-Wellness Center	531	500	(31)	0.09	0.09	(0.01)	1,302	500	(802)	0.22	0.08	(0.13)	6,820	5,500	(1,320)	0.13	0.11	(0.03)
Consultant - Therapy	3,755	3,500	(255)	0.65	0.60	(0.04)	3,866	3,500	(366)	0.64	0.58	(0.06)	33,266	31,500	(1,766)	0.64	0.61	(0.03)
Pool Maintenance	699	1,000	301	0.12	0.17	0.05	761	1,000	239	0.13	0.17	0.04	7,996	9,000	1,004	0.15	0.17	0.02
Dues & Memberships - Therapy	0	50	50	0.00	0.01	0.01	0	50	50	0.00	0.01	0.01	0	450	450	0.00	0.01	0.01
Education & Training - Therapy	572	750	178	0.10	0.13	0.03	217	750	533	0.04	0.12	0.09	1,914	6,750	4,836	0.04	0.13	0.09
Travel - Therapy	0	50	50	0.00	0.01	0.01	0	50	50	0.00	0.01	0.01	44	450	407	0.00	0.01	0.01
TOTAL Therapy	**207,560**	**198,956**	**(8,604)**	**35.76**	**34.28**	**(1.48)**	**211,475**	**204,381**	**(7,094)**	**35.09**	**33.91**	**(1.18)**	**1,860,265**	**1,807,381**	**(52,884)**	**35.81**	**34.80**	**(1.02)**
Ancillary																		
Medical Supplies	1,428	5,000	3,572	0.25	0.86	0.62	1,711	5,000	3,289	0.28	0.83	0.55	31,746	45,000	13,254	0.61	0.87	0.26
Tube Feeding Supplies	2,242	1,250	(992)	0.39	0.22	(0.17)	2,385	1,250	(1,135)	0.40	0.21	(0.19)	12,785	11,250	(1,535)	0.25	0.22	(0.03)
Wound Vac Supplies	1,916	1,250	(666)	0.33	0.22	(0.11)	9,418	1,250	(8,168)	1.56	0.21	(1.36)	11,698	11,250	(448)	0.23	0.22	(0.01)
Oxygen	4,303	3,750	(553)	0.74	0.65	(0.10)	9,227	3,750	(5,477)	1.53	0.62	(0.91)	40,421	33,750	(6,671)	0.78	0.65	(0.13)
Legend Drugs	25,979	31,000	5,021	4.48	5.34	0.87	41,721	31,000	(10,721)	6.92	5.14	(1.78)	267,976	279,000	11,024	5.16	5.37	0.21
Lab Services	1,789	1,750	(39)	0.31	0.30	(0.01)	3,285	1,750	(1,535)	0.55	0.29	(0.25)	14,671	15,750	1,079	0.28	0.30	0.02
Radiology Services	1,221	1,750	529	0.21	0.30	0.09	2,505	1,750	(755)	0.42	0.29	(0.13)	15,273	15,750	477	0.29	0.30	0.01
Misc Medical Services	14	300	286	0.00	0.05	0.05	225	300	75	0.04	0.05	0.01	2,126	2,700	574	0.04	0.05	0.01
TOTAL Ancillary	**38,891**	**46,050**	**7,159**	**6.70**	**7.93**	**1.23**	**70,477**	**46,050**	**(24,427)**	**11.69**	**7.64**	**(4.05)**	**396,696**	**414,450**	**17,754**	**7.64**	**7.98**	**0.34**
Diversional Therapy																		
Salary & Wages - Life Enrichm	22,475	30,575	8,100	3.87	5.27	1.40	22,410	31,595	9,185	3.72	5.24	1.52	215,744	278,236	62,492	4.15	5.36	1.20
Longevity - Life Enrichment	1,184	1,644	460	0.20	0.28	0.08	1,184	1,699	515	0.20	0.28	0.09	10,656	14,959	4,303	0.21	0.29	0.08
FICA - Life Enrichment	1,734	2,466	732	0.30	0.42	0.13	2,260	2,548	288	0.37	0.42	0.05	16,930	22,438	5,509	0.33	0.43	0.11
Workers Comp - Life Enrichme	168	250	82	0.03	0.04	0.01	168	250	82	0.03	0.04	0.01	1,512	2,250	738	0.03	0.04	0.01
MERS DB - Life Enrichment	2,622	2,700	78	0.45	0.47	0.01	2,622	2,700	78	0.44	0.45	0.01	23,963	24,300	337	0.46	0.47	0.01
MERS DC:Life Enrichment	732	600	(132)	0.13	0.10	(0.02)	882	600	(282)	0.15	0.10	(0.05)	7,221	5,400	(1,821)	0.14	0.10	(0.04)
Health Ins - Life Enrichment	1,719	1,800	81	0.30	0.31	0.01	1,719	1,800	81	0.29	0.30	0.01	16,522	16,200	(322)	0.32	0.31	(0.01)
Dental Ins - Life Enrichment	144	250	106	0.02	0.04	0.02	144	250	106	0.02	0.04	0.02	1,117	2,000	883	0.02	0.04	0.02
Supplies - Diversional Therapy	906	1,150	244	0.16	0.20	0.04	1,118	1,150	32	0.19	0.19	0.01	11,399	10,350	(1,049)	0.22	0.20	(0.02)
Activity Supplies - Eden	744	725	(19)	0.13	0.12	0.00	1,191	725	(466)	0.20	0.12	(0.08)	7,230	6,525	(705)	0.14	0.13	(0.01)
Special Functions	622	700	78	0.11	0.12	0.01	1,041	700	(341)	0.17	0.12	(0.06)	6,933	6,300	(633)	0.13	0.12	(0.01)
Beauty Shop Services	60	0	(60)	0.01	0.00	(0.01)	102	0	(102)	0.02	0.00	(0.02)	621	0	(621)	0.01	0.00	(0.01)
TOTAL Diversional Therapy	**33,110**	**42,860**	**9,750**	**5.70**	**7.38**	**1.68**	**34,840**	**44,016**	**9,176**	**5.78**	**7.30**	**1.52**	**319,849**	**388,958**	**69,109**	**6.16**	**7.49**	**1.33**
Human Services																		
Salary & Wages - Human Serv	31,158	29,589	(1,569)	5.37	5.10	(0.27)	30,581	30,575	(6)	5.07	5.07	0.00	278,424	269,260	(9,164)	5.36	5.18	(0.18)
Longevity - Human Services	535	650	115	0.09	0.11	0.02	535	650	115	0.09	0.11	0.02	4,815	5,850	1,035	0.09	0.11	0.02
FICA - Human Serv	2,138	2,260	122	0.37	0.39	0.02	2,029	2,336	306	0.34	0.39	0.05	19,393	20,568	1,175	0.37	0.40	0.02
Workers Comp - Human Serv	168	250	82	0.03	0.04	0.01	168	250	82	0.03	0.04	0.01	1,512	2,250	738	0.03	0.04	0.01
MERS DB - Human Services	3,538	3,600	62	0.61	0.62	0.01	3,538	3,600	62	0.59	0.60	0.01	31,842	32,400	558	0.61	0.62	0.01
MERS DC:Human Services	0	800	800	0.00	0.14	0.14	0	800	800	0.00	0.13	0.13	8,095	7,200	(895)	0.16	0.14	(0.02)
Health Ins - Human Services	1,046	1,000	(46)	0.18	0.17	(0.01)	1,508	1,000	(508)	0.25	0.17	(0.08)	5,898	9,000	3,102	0.11	0.17	0.06
Dental Ins - Human Services	180	150	(30)	0.03	0.03	(0.01)	180	150	(30)	0.03	0.02	(0.01)	1,618	1,200	(418)	0.03	0.02	(0.01)
Consultant Services-Psych.	1,950	1,500	(450)	0.34	0.26	(0.08)	1,500	1,500	0	0.25	0.25	0.00	14,395	13,500	(895)	0.28	0.26	(0.02)
Education & Training - Hum Ser	0	125	125	0.00	0.02	0.02	0	125	125	0.00	0.02	0.02	196	1,125	929	0.00	0.02	0.02
TOTAL Human Services	**40,714**	**39,924**	**(790)**	**7.01**	**6.88**	**(0.14)**	**40,039**	**40,986**	**947**	**6.64**	**6.80**	**0.16**	**366,188**	**362,354**	**(3,834)**	**7.05**	**6.98**	**(0.07)**
Child Care																		
Salary & Wages - CC Asst. CDC	5,015	12,575	7,560	0.86	2.17	1.30	8,818	12,995	4,177	1.46	2.16	0.69	69,106	114,436	45,330	1.33	2.20	0.87

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Grand Traverse Pavilions - SNF
SNF Income Statement
9/1/2026 to 9/30/2026

Facility #

	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	8,142	8,795	653	1.40	1.52	0.11	8,369	9,088	719	1.39	1.51	0.12	77,058	80,030	2,972	1.48	1.54	0.06
Longevity - Child Day Care	817	986	169	0.14	0.17	0.03	817	1,019	202	0.14	0.17	0.03	7,353	8,975	1,622	0.14	0.17	0.03
FICA - CDC	1,009	1,726	717	0.17	0.30	0.12	1,321	1,784	462	0.22	0.30	0.08	11,238	15,707	4,469	0.22	0.30	0.09
Workers Comp - CDC	224	250	26	0.04	0.04	0.00	224	300	76	0.04	0.05	0.01	2,016	2,500	484	0.04	0.05	0.01
MERS DB - CDC	1,678	1,700	22	0.29	0.29	0.00	1,678	1,700	22	0.28	0.28	0.00	15,102	15,300	198	0.29	0.29	0.00
MERS DC-Child Care	219	400	181	0.04	0.07	0.03	181	400	219	0.03	0.07	0.04	4,161	3,600	(561)	0.08	0.07	(0.01)
Health Ins - CDC	1,376	500	(876)	0.24	0.09	(0.15)	326	500	174	0.05	0.08	0.03	12,424	4,500	(7,924)	0.24	0.09	(0.15)
Dental Ins - CDC	72	100	28	0.01	0.02	0.00	72	100	28	0.01	0.02	0.00	497	800	303	0.01	0.02	0.01
Uniforms - CDC	0	25	25	0.00	0.00	0.00	0	25	25	0.00	0.00	0.00	0	225	225	0.00	0.00	0.00
Teaching/Educational Supplies	24	50	26	0.00	0.01	0.00	47	50	3	0.01	0.01	0.00	319	450	131	0.01	0.01	0.00
Small Equipment - CDC	0	150	150	0.00	0.03	0.03	0	150	150	0.00	0.02	0.02	171	1,350	1,179	0.00	0.03	0.02
Meals - CDC	659	2,500	1,842	0.11	0.43	0.32	2,000	2,500	500	0.33	0.41	0.08	15,118	22,500	7,382	0.29	0.43	0.14
Dietary Snacks - CDC	62	75	13	0.01	0.01	0.00	73	75	2	0.01	0.01	0.00	510	675	165	0.01	0.01	0.00
Special Functions - CDC	0	75	75	0.00	0.01	0.01	18	75	57	0.00	0.01	0.01	31	675	644	0.00	0.01	0.01
TOTAL Child Care	**19,296**	**29,907**	**10,612**	**3.32**	**5.15**	**1.83**	**23,943**	**30,760**	**6,817**	**3.97**	**5.10**	**1.13**	**215,104**	**271,723**	**56,619**	**4.14**	**5.23**	**1.09**
Equipment Depreciation																		
Depreciation - Office	2,304	2,500	196	0.40	0.43	0.03	2,304	2,500	196	0.38	0.41	0.03	20,733	22,500	1,767	0.40	0.43	0.03
Depreciation Exp - Nursing	4,138	4,500	362	0.71	0.78	0.06	4,138	4,500	362	0.69	0.75	0.06	37,238	40,500	3,262	0.72	0.78	0.06
Depreciation - Dietary	1,375	1,250	(125)	0.24	0.22	(0.02)	1,375	1,250	(125)	0.23	0.21	(0.02)	12,374	11,250	(1,124)	0.24	0.22	(0.02)
Depreciation - Furniture	662	750	88	0.11	0.13	0.02	662	750	88	0.11	0.12	0.01	5,957	6,750	793	0.11	0.13	0.02
Depreciation - Maintenance	1,634	2,000	366	0.28	0.34	0.06	1,634	2,000	366	0.27	0.33	0.06	14,709	18,000	3,291	0.28	0.35	0.06
Depreciation - Vehicle	877	1,000	123	0.15	0.17	0.02	877	1,000	123	0.15	0.17	0.02	7,893	9,000	1,107	0.15	0.17	0.02
Depreciation-Equip Well. Ctr	200	250	50	0.03	0.04	0.01	200	250	50	0.03	0.04	0.01	1,800	2,250	450	0.03	0.04	0.01
TOTAL Equipment Depreciation	**11,189**	**12,250**	**1,061**	**1.93**	**2.11**	**0.18**	**11,189**	**12,250**	**1,061**	**1.86**	**2.03**	**0.18**	**100,704**	**110,250**	**9,546**	**1.94**	**2.12**	**0.18**
TOTAL SNF Operating Expenses	**3,040,637**	**2,816,859**	**(223,778)**	**523.89**	**485.33**	**(38.56)**	**3,037,263**	**2,878,307**	**(158,956)**	**503.94**	**477.57**	**(26.37)**	**26,260,335**	**25,536,177**	**(724,158)**	**505.56**	**491.62**	**(13.94)**
Net Operating Income	(141,632)	58,731	(200,364)	(24.40)	10.12	(34.52)	55,945	71,707	(15,762)	9.28	11.90	(2.62)	143,480	547,906	(404,426)	2.76	10.55	(7.79)
SNF Building Depreciation																		
Depreciation - Land Improv	1,594	2,000	406	0.27	0.34	0.07	1,594	2,000	406	0.26	0.33	0.07	14,346	18,000	3,654	0.28	0.35	0.07
Depreciation - Building	38,499	38,500	1	6.63	6.63	0.00	38,499	38,500	1	6.39	6.39	0.00	346,494	346,500	6	6.67	6.67	0.00
Depreciation - Parking Structr	5,437	5,500	63	0.94	0.95	0.01	5,437	5,500	63	0.90	0.91	0.01	48,934	49,500	566	0.94	0.95	0.01
Depreciation - Bldg Improv	12,328	13,500	1,172	2.12	2.33	0.20	12,328	13,500	1,172	2.05	2.24	0.19	110,955	121,500	10,545	2.14	2.34	0.20
Depreciation-Bldg Imp WellCtr	2,654	3,000	346	0.46	0.52	0.06	2,654	3,000	346	0.44	0.50	0.06	23,883	27,000	3,117	0.46	0.52	0.06
TOTAL SNF Building Depreciation	**60,512**	**62,500**	**1,988**	**10.43**	**10.77**	**0.34**	**60,512**	**62,500**	**1,988**	**10.04**	**10.37**	**0.33**	**544,611**	**562,500**	**17,889**	**10.48**	**10.83**	**0.34**
Net Income	**(202,145)**	**(3,769)**	**(198,376)**	**(34.83)**	**(0.65)**	**(34.18)**	**(4,567)**	**9,207**	**(13,774)**	**(0.76)**	**1.53**	**(2.29)**	**(401,131)**	**(14,594)**	**(386,537)**	**(7.72)**	**(0.28)**	**(7.44)**

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Grand Traverse Pavilions - SNF
Cottage Income Statement
9/1/2026 to 9/30/2026

Facility #

Include Adjustment Periods: NO **Include Closing Periods:** NO

	CURRENT PERIOD			PRIOR PERIOD			YEAR TO DATE		
	Actual $	Budget $	Var $	Actual $	Budget $	Var $	Actual $	Budget $	Var $
Cottage Revenue									
Room Rental-Cottage-Private	247,738	248,650	(912)	248,037	244,650	3,387	2,123,228	2,189,850	(66,622)
Room Rental-Cottage-Priv Insur	57,470	62,000	(4,530)	57,470	62,000	(4,530)	513,403	558,000	(44,597)
Respite-Cottages	2,684	8,350	(5,666)	3,150	8,350	(5,200)	68,634	75,150	(6,516)
Registration Fee - Cottages	250	250	0	300	250	50	3,050	2,250	800
Ancillary Rev - Cottages	1,158	1,000	158	1,290	1,000	290	7,408	9,000	(1,592)
Meal Plan	34,518	30,000	4,518	35,545	30,000	5,545	299,698	270,000	29,698
Personal Care Services- Privat	5,403	8,000	(2,597)	4,498	8,000	(3,502)	42,149	72,000	(29,851)
Contractual Discount-Private	0	0	0	29	0	29	179	0	179
Contractual Allowance PACE	(12,975)	(12,500)	(475)	(13,254)	(12,500)	(754)	(144,833)	(112,500)	(32,333)
Scholarships Private Pay	(7,991)	(2,500)	(5,491)	(8,215)	(2,500)	(5,715)	(58,403)	(22,500)	(35,903)
TOTAL Cottage Revenue	**328,254**	**343,250**	**(14,996)**	**328,850**	**339,250**	**(10,400)**	**2,854,511**	**3,041,250**	**(186,739)**
Cottage Other Revenue									
Beauty Shop Income	496	400	96	569	400	169	4,139	3,600	539
Donation Income - Cottages	5,000	7,500	(2,500)	10,412	7,500	2,912	83,608	67,500	16,108
TOTAL Cottage Other Revenue	**5,496**	**7,900**	**(2,404)**	**10,981**	**7,900**	**3,081**	**87,747**	**71,100**	**16,647**
Total Income	333,750	351,150	(17,400)	339,830	347,150	(7,320)	2,942,258	3,112,350	(170,092)
Cottage Operating Expenses									
Salary & Wages - Admin - Cott	15,798	15,945	148	16,762	16,477	(285)	147,938	145,101	(2,836)
Salary & Wages - ES Cottages	9,304	8,877	(427)	11,155	9,173	(1,982)	84,516	80,778	(3,738)
Salary & Wages - Hskpg Cottage	8,613	7,397	(1,216)	7,388	7,644	256	66,715	67,315	600
Salary & Wages - RN Cottages	7,829	7,890	61	7,307	8,153	846	76,827	71,803	(5,024)
Salary & Wages - LPN Cottages	3,190	0	(3,190)	3,390	0	(3,390)	16,536	0	(16,536)
Salary & Wages - CNA Cottages	35,459	36,822	1,363	23,133	38,049	14,916	213,000	335,079	122,079
Salary & Wages - UW Cottages	74,151	94,849	20,698	101,203	98,011	(3,192)	858,370	858,129	(241)
Longevity - Cottages	3,730	3,945	215	3,730	4,077	347	33,570	35,901	2,331
Longevity - Cottages Admin	600	740	140	600	764	164	5,400	6,732	1,332
FICA Admin Cottages	1,145	1,233	88	1,202	1,274	72	10,809	11,219	410
FICA - Env Serv Cottages	704	658	(47)	844	679	(164)	6,147	5,984	(163)
FICA - Cottage Housekeeping	652	575	(77)	557	595	38	5,048	5,236	187
FICA - RN LPN CNA and UW - Co	9,123	10,784	1,661	10,158	11,143	985	87,709	98,130	10,421
Workers Comp - Cottages	1,120	1,250	130	1,120	1,250	130	10,080	11,250	1,170
MERS DB - Cottages	7,855	8,500	645	7,855	8,500	645	70,695	76,500	5,805
MERS DB - Cottages Admin	1,953	2,250	297	1,953	2,250	297	17,577	20,250	2,673
MERS DC-Cottage	3,282	4,000	718	3,728	4,000	272	35,416	36,000	584
Health Ins - Cottages	13,600	12,500	(1,100)	13,396	12,500	(896)	108,416	112,500	4,084
Dental Ins - Cottages	587	850	263	587	850	263	7,096	7,650	554
Supplies Plant Ops - Cottages	986	500	(486)	810	500	(310)	5,503	4,500	(1,003)
Supplies Housekeeping - Cotta	0	0	0	0	0	0	72	0	(72)
Supplies Laundry - Cottages	161	300	139	165	300	135	1,551	2,700	1,149
Activity Supplies - Cottages	814	600	(214)	553	600	47	4,228	5,400	1,172
Small Equipment	2,799	2,000	(799)	706	2,000	1,294	7,325	18,000	10,675
Nursing Supplies - Cottages	0	500	500	0	500	500	1,586	4,500	2,914
Contract Services-Dining	63,684	65,000	1,316	63,684	64,000	316	570,721	571,000	279
Contract Svcs:Security-Cottag	180	750	570	180	0	(180)	1,620	2,250	630

Date: Oct 21, 2026
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Grand Traverse Pavilions - SNF
Cottage Income Statement
9/1/2026 to 9/30/2026

Facility #

	CURRENT PERIOD			PRIOR PERIOD			YEAR TO DATE		
	Actual $	Budget $	Var $	Actual $	Budget $	Var $	Actual $	Budget $	Var $
Cottage Operating Expenses (con't)									
Advertising - Cottages	3,805	4,000	195	3,848	4,000	152	31,222	36,000	4,778
Referral Fees	2,400	2,500	100	0	2,500	2,500	17,580	22,500	4,920
Building Repairs - Cottages	6,973	4,000	(2,973)	2,567	4,000	1,433	19,356	36,000	16,644
Equipment Repairs - Cottages	17	750	733	0	750	750	1,376	6,750	5,374
Elevator-Cottages	875	750	(125)	880	750	(130)	7,690	6,750	(940)
Education & Training - Cottage	126	0	(126)	378	0	(378)	504	0	(504)
Telephone - Cottages	507	400	(107)	393	400	7	3,709	3,600	(109)
Water - Cottages	3,667	1,500	(2,167)	3,725	1,500	(2,225)	17,769	13,500	(4,269)
Sewer - Cottages	3,391	2,000	(1,391)	3,582	2,000	(1,582)	20,640	18,000	(2,640)
Electric - Cottages	7,364	6,000	(1,364)	7,815	6,000	(1,815)	59,112	54,000	(5,112)
Natrual Gas - Cottages	290	3,200	2,910	340	3,200	2,860	28,459	28,800	341
Refuse Disposal - Cottages	379	625	246	369	625	256	2,669	5,625	2,956
Television - Cottages	(362)	1,625	1,987	1,238	1,625	387	10,817	14,625	3,808
Special Functions - Cottages	6	400	394	400	400	0	1,582	3,600	2,018
Beauty Shop Services	399	200	(199)	458	200	(258)	3,326	1,800	(1,526)
Indirect Costs-Cottages	10,000	10,000	0	10,000	10,000	0	90,000	90,000	0
Bond Interest Expense	3,432	3,000	(432)	3,432	3,000	(432)	30,885	27,000	(3,885)
Miscellaneous Exp - Cottages	0	50	50	255	50	(205)	268	450	182
Depreciation - Equip Cottages	917	1,250	333	917	1,250	333	8,254	11,250	2,996
TOTAL Cottage Operating Expenses	**311,505**	**330,965**	**19,460**	**322,760**	**335,539**	**12,779**	**2,809,689**	**2,974,157**	**164,468**
Net Operating Income	22,245	20,185	2,060	17,070	11,611	5,459	132,570	138,193	(5,623)
Cottage Building Depreciation									
Depreciation Bldg - Cottages	19,018	19,050	32	19,018	19,050	32	171,165	171,450	285
Depreciation-Cottage Bldg Impr	4,304	4,500	196	4,304	4,500	196	38,732	40,500	1,768
TOTAL Cottage Building Depreciation	**23,322**	**23,550**	**228**	**23,322**	**23,550**	**228**	**209,897**	**211,950**	**2,053**
Net Income	(1,077)	(3,365)	2,288	(6,252)	(11,939)	5,687	(77,327)	(73,757)	(3,570)

Date: Oct 21, 2026
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Grand Traverse Pavilions - SNF
Balance Sheet
As Of 9/30/2026

Facility #

	CURRENT PERIOD	PRIOR PERIOD	PREVIOUS YEAR
	Actual $	Actual $	Actual $
	0	0	0
Assets			
Current Assets			
Cash			
County Held Cash			
Cash - County	3,114,822	2,734,276	1,096,877
Cash - Deposits (Cottages)	105,871	111,663	138,688
Cash - M.O.E.	3,125	3,125	10,189
TOTAL County Held Cash	**3,223,818**	**2,849,064**	**1,245,754**
Other Cash			
A/P Cash Clearing Account	17,830	22,880	364,528
Cash - Resident Trust	14,319	14,319	14,462
Cash-Payroll	6,636	6,636	579,007
Cash - Advance Pay Funding Ac	31,238	31,172	31,350
TOTAL Other Cash	**70,022**	**75,006**	**989,346**
TOTAL Cash	**3,293,840**	**2,924,070**	**2,235,100**
Accounts Receivable	**5,535,596**	**5,456,099**	**7,236,427**
Other Receivables			
Medicaid QAS Settlement Rec	858,872	831,227	606,043
A/R QMI	0	0	82,326
Interest Receivable	48,000	40,500	0
A/R - Other	54,206	40,000	0
Due from Foundation	35,511	28,318	25,626
Due from Foundation - Cottages	19,632	14,632	0
MA Wage Pass Through Receiv	89,725	92,039	178,238
TOTAL Other Receivables	**1,105,946**	**1,046,717**	**892,233**
Inventory	**168,229**	**168,229**	**168,229**
Prepaid Expenses	**0**	**0**	**0**
Other Current Assets			
Prepaid Insurance - General	90,426	39,070	0
Prepaid Insurance - Work Comp.	26,529	24,660	0
TOTAL Other Current Assets	**116,955**	**63,730**	**0**
TOTAL Current Assets	**10,220,567**	**9,658,845**	**10,531,989**
Non-Current Assets			
Property & Equipment	**14,057,904**	**14,104,994**	**14,630,677**
Other Non Current Assets			
Due from PACE North	0	624,267	914,930
Deferred Outflows-OPEB	150,950	150,950	150,950
Net OPEB Asset	235,641	235,641	235,641
TOTAL Other Non Current Assets	**386,591**	**1,010,858**	**1,301,521**
TOTAL Non-Current Assets	**14,444,495**	**15,115,852**	**15,932,199**
TOTAL Assets	**24,665,061**	**24,774,697**	**26,464,188**
Liabilities & Equity			
Liabilities			
Current Liabilities			
Accounts Payable	**908,767**	**871,657**	**590,335**
Accrued Expenses	**2,134,153**	**1,942,840**	**1,936,276**
Other Current Liabilities			

Date: Oct 21, 2026
Time: 08:28:06 EDT
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Grand Traverse Pavilions - SNF
Balance Sheet
As Of 9/30/2026

Facility #

	CURRENT PERIOD	PRIOR PERIOD	PREVIOUS YEAR
	Actual $	Actual $	Actual $
Other Current Liabilities (con't)			
Current Portion of Bonds Paya	745,000	745,000	740,000
Interest Payable	50,434	24,633	117,022
Medicaid Cost Settle. Payable	1,476,554	1,637,735	2,511,825
TOTAL Other Current Liabilities	**2,271,988**	**2,407,368**	**3,368,847**
TOTAL Current Liabilities	**5,314,908**	**5,221,864**	**5,895,457**
Non-Current Liabilities			
Long-Term Liabilities			
Net Pension Liabilities	384,660	384,660	384,660
Pension Bonds (Non-Union) Iss	3,860,000	3,860,000	4,140,000
Pension Bonds (Union) Issued	3,725,000	3,725,000	3,960,000
Bonds Payable-Series 2017 Haw	920,000	920,000	1,150,000
Def Los on Adv Refund-'17	(27,656)	(28,198)	(32,536)
TOTAL Long-Term Liabilities	**8,862,004**	**8,861,462**	**9,602,124**
Other Non-Current Liabilities			
Deferred Inflows-Pension Plan	2,855,050	2,855,050	2,855,050
Deferred Inflow-OPEB	708,752	708,752	708,752
TOTAL Other Non-Current Liabilities	**3,563,802**	**3,563,802**	**3,563,802**
TOTAL Non-Current Liabilities	**12,425,806**	**12,425,264**	**13,165,926**
TOTAL Liabilities	**17,740,714**	**17,647,128**	**19,061,383**
Equity			
Equity			
RETAINED EARNINGS - PRIOR	8,615,149	8,615,149	8,615,149
Contributed Capital	126,540	126,540	126,540
TOTAL Equity	**8,741,689**	**8,741,689**	**8,741,689**
Net Income (Loss)	**(1,817,342)**	**(1,614,120)**	**(1,338,884)**
TOTAL Equity	**6,924,347**	**7,127,569**	**7,402,805**
TOTAL Liabilities & Equity	**24,665,061**	**24,774,697**	**26,464,188**

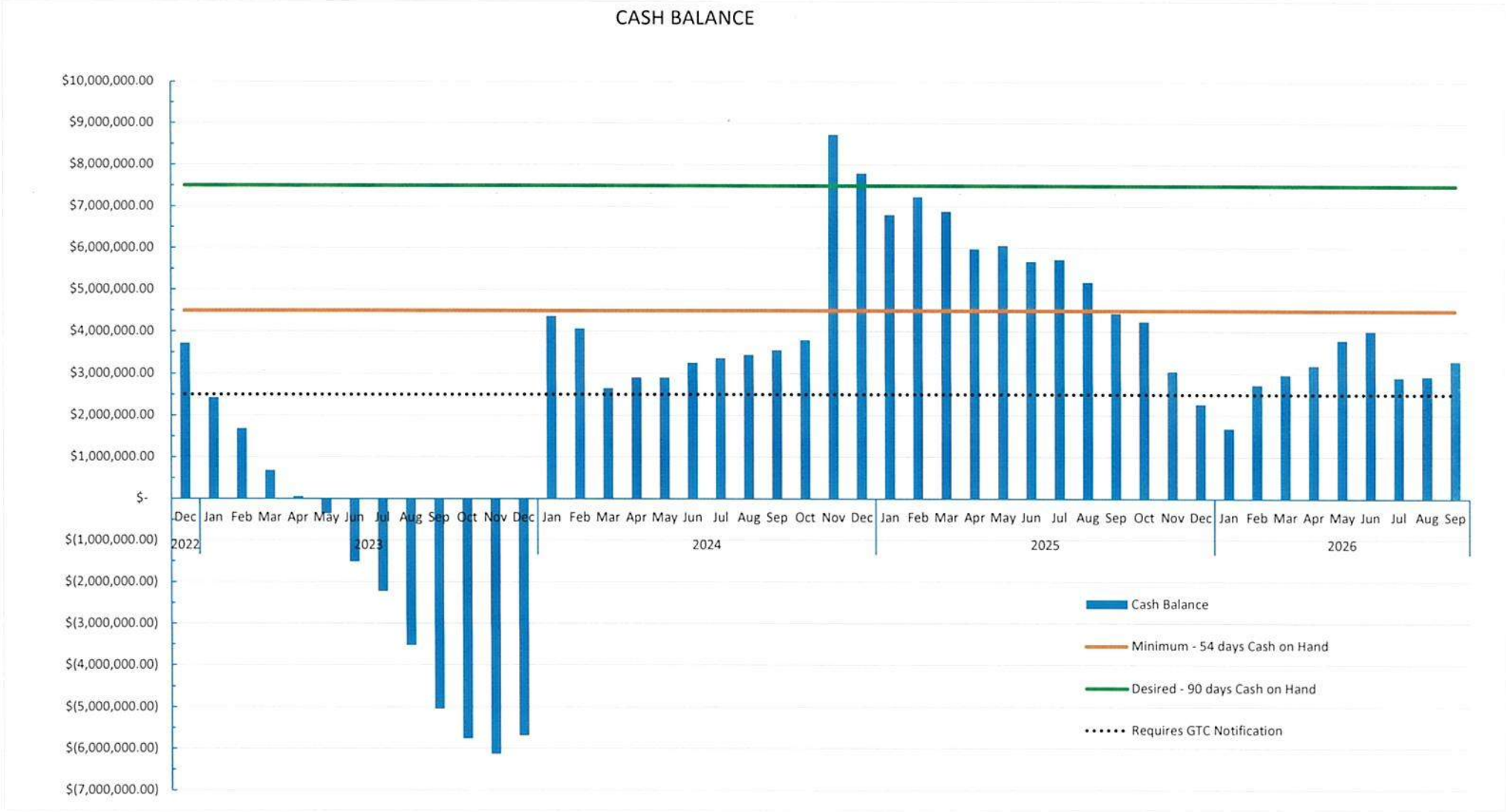
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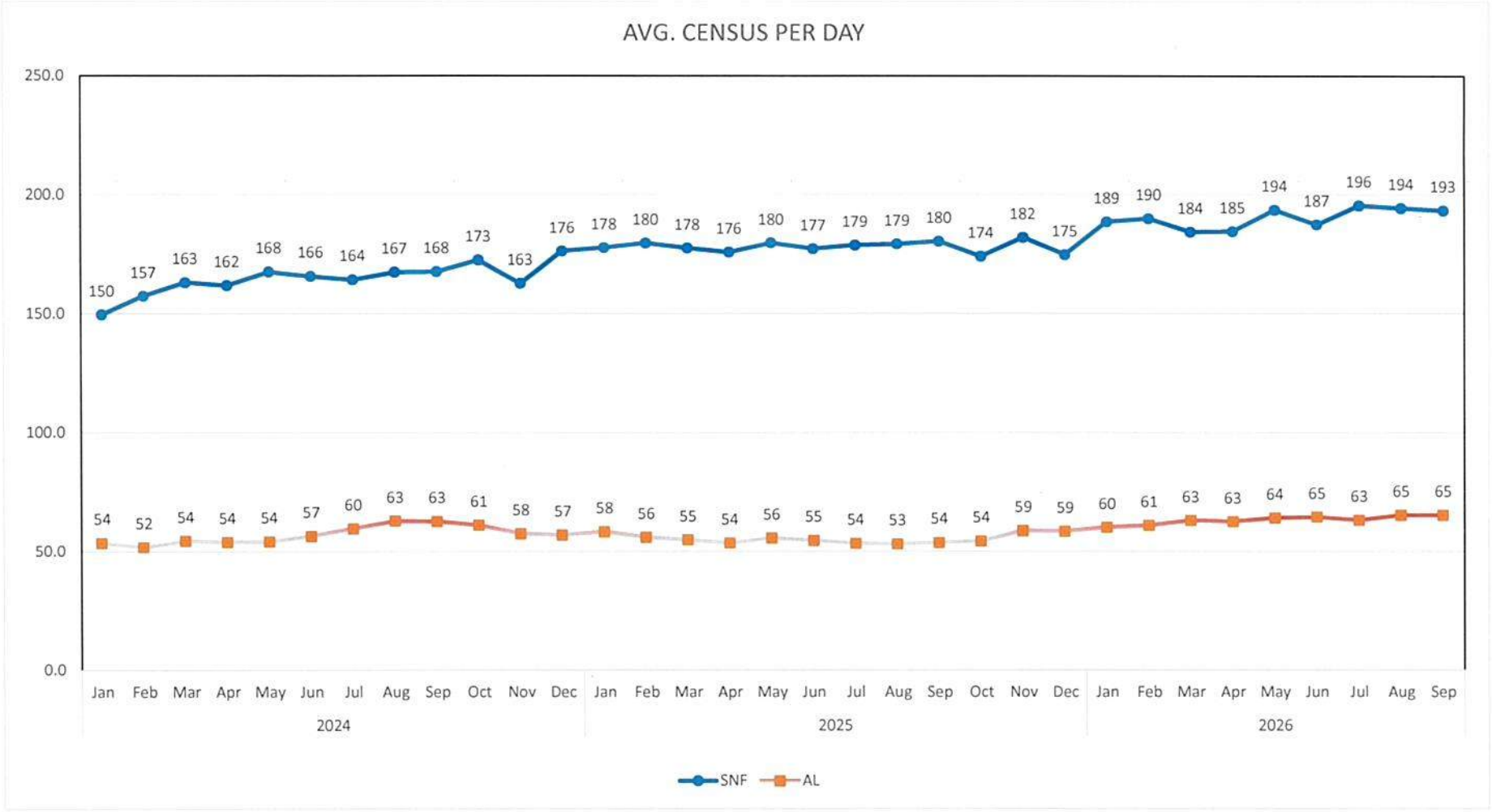
Grand Traverse Pavilions - SNF
Cash Flow Statement
9/1/2026 to 9/30/2026

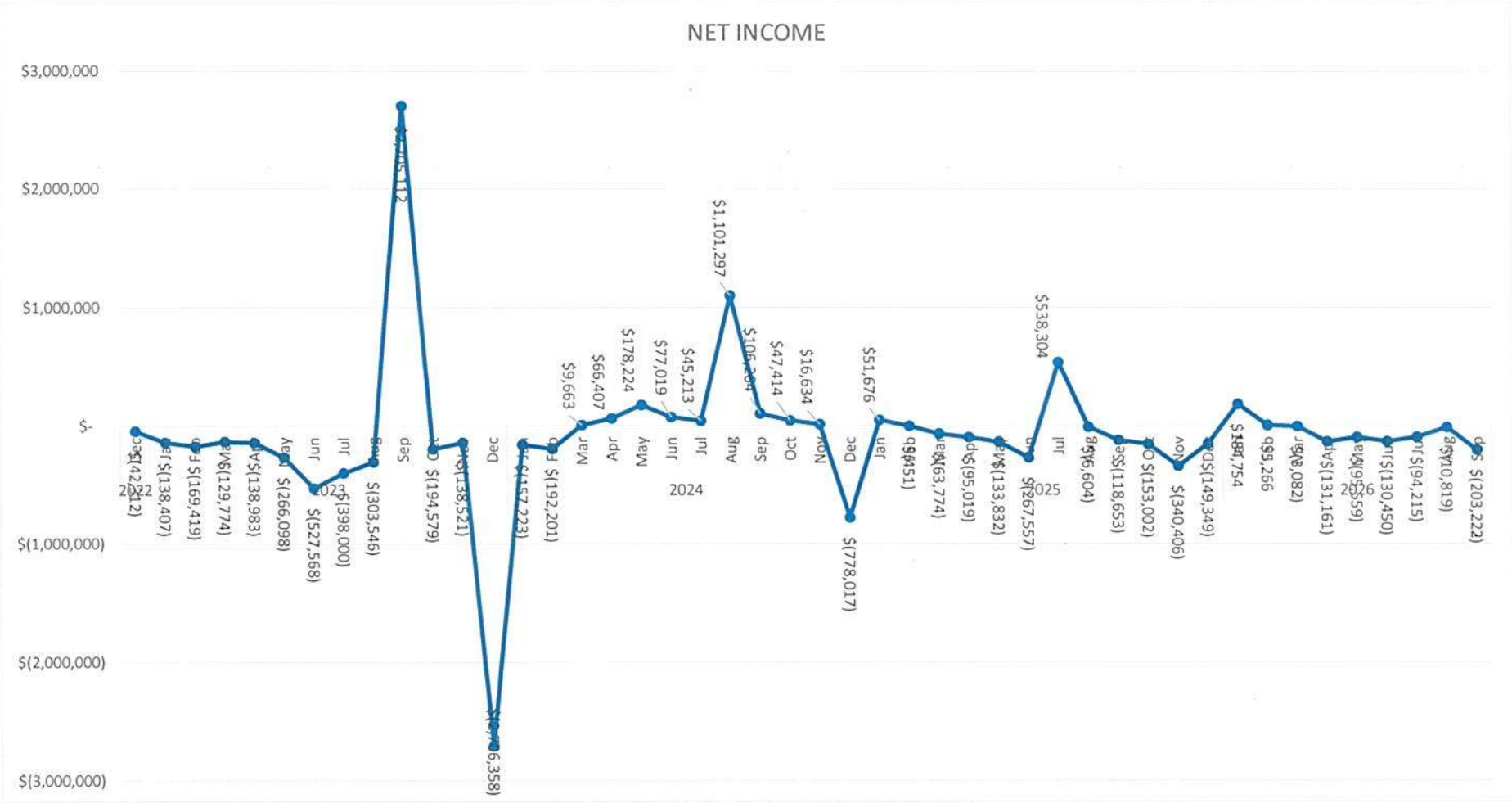
Facility #

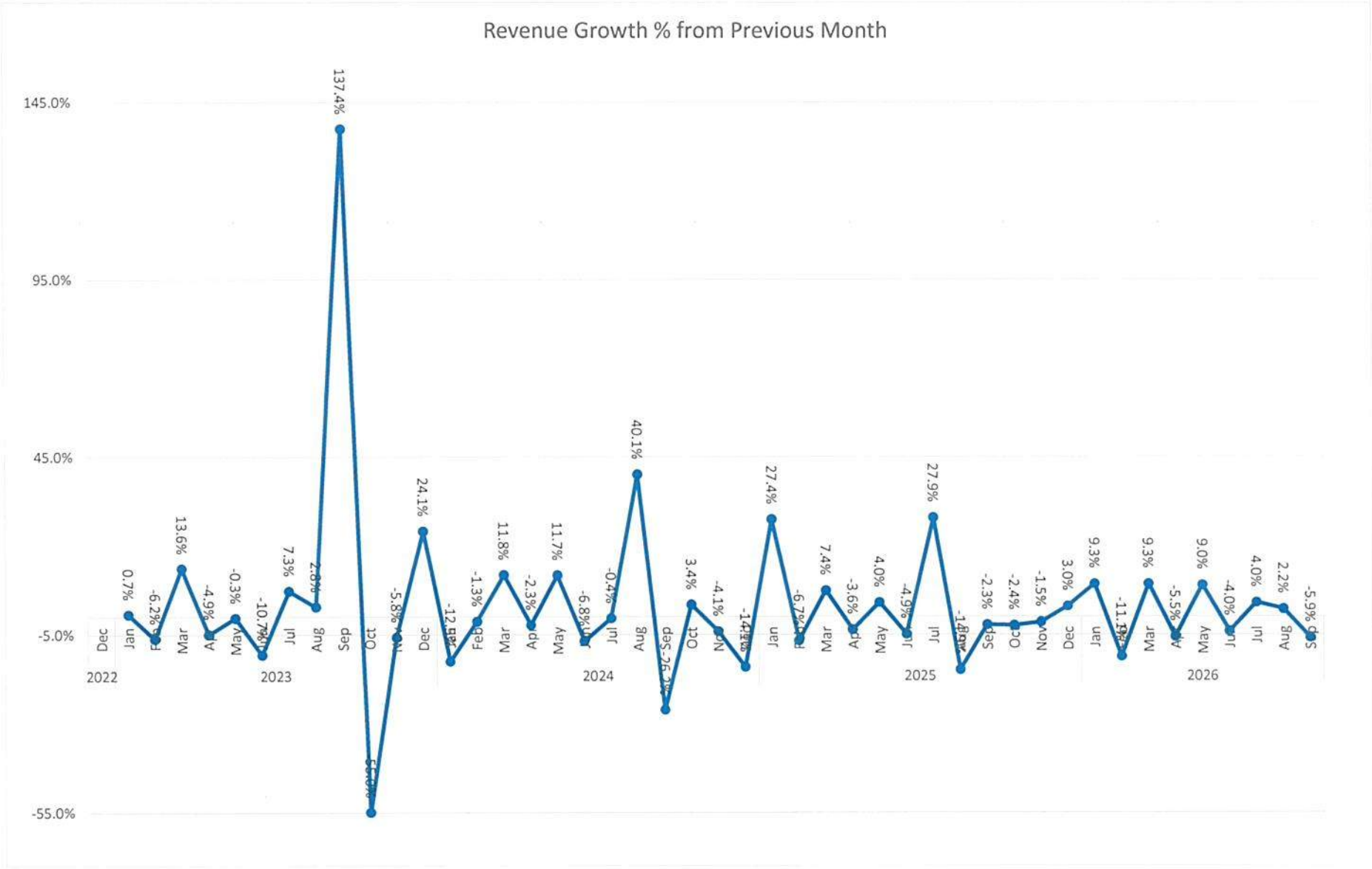
	CURRENT PERIOD	PRIOR PERIOD	YEAR TO DATE
	Actual $	Actual $	Actual $
	0	0	0
Cash from Operating Activity			
Net Income	(203,222)	(10,819)	(478,458)
Net Cash provided by Operating Activities			
Depreciation and Amortization	96,483	96,483	868,346
Changes in Working Capital Items			
Accounts Receivable	(79,497)	132,337	1,700,831
Prepaid Expenses	(53,225)	28,760	(116,955)
Due to/from	(7,500)	(7,500)	(48,000)
Inventory	0	0	0
Accounts Payable	37,085	164,898	323,821
Other Assets			
Medicaid Settlement Receivable	0	0	0
Employee Retention Credit Receivable	(14,206)	(5,000)	(54,206)
Due From Foundation	(12,192)	40,815	(29,517)
Due From Grants			
TOTAL Due From Grants	0	0	0
Deferred Outflows			
TOTAL Deferred Outflows	0	0	0
Due From Pace North	624,267	64,592	914,930
Medicare Settlements Receivable	0	0	0
Medicaid Wage Pass Through Rec	2,314	1,843	88,513
QAS Receivable	(27,645)	(41,366)	(252,829)
QMI Receivable	0	0	82,326
TOTAL Other Assets	572,537	60,884	749,218
Accrued Payroll & Other Expenses	217,139	184,246	125,900
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	(161,181)	(336,191)	(1,035,271)
QAS Payable	0	0	0
Net Pension Liability	0	0	0
TOTAL Other Accrued Liabilities	(161,181)	(336,191)	(1,035,271)
TOTAL Changes in Working Capital Items	525,360	227,433	1,699,545
TOTAL Net Cash provided by Operating Activities	621,842	323,916	2,567,890
TOTAL Cash from Operating Activity	418,620	313,097	2,089,432
Cash from Investing Activity			
Fixed Asset Purchase	(48,850)	(14,700)	(290,692)
TOTAL Cash from Investing Activity	(48,850)	(14,700)	(290,692)
Cash from Financing Activities			
Long Term Debt	0	(280,000)	(740,000)
Short Term Debt/Notes Payable	0	0	0
TOTAL Cash from Financing Activities	0	(280,000)	(740,000)
Net Cash Activity	369,770	18,397	1,058,741
CASH BEG OF PERIOD	2,924,070	2,905,673	2,235,100
Cash Beginning Balances as of 8/31/2026	2,924,070	2,905,673	2,235,100
Net Cash Activity	369,770	18,397	1,058,741
Cash Ending Balance	3,293,840	2,924,070	3,293,840

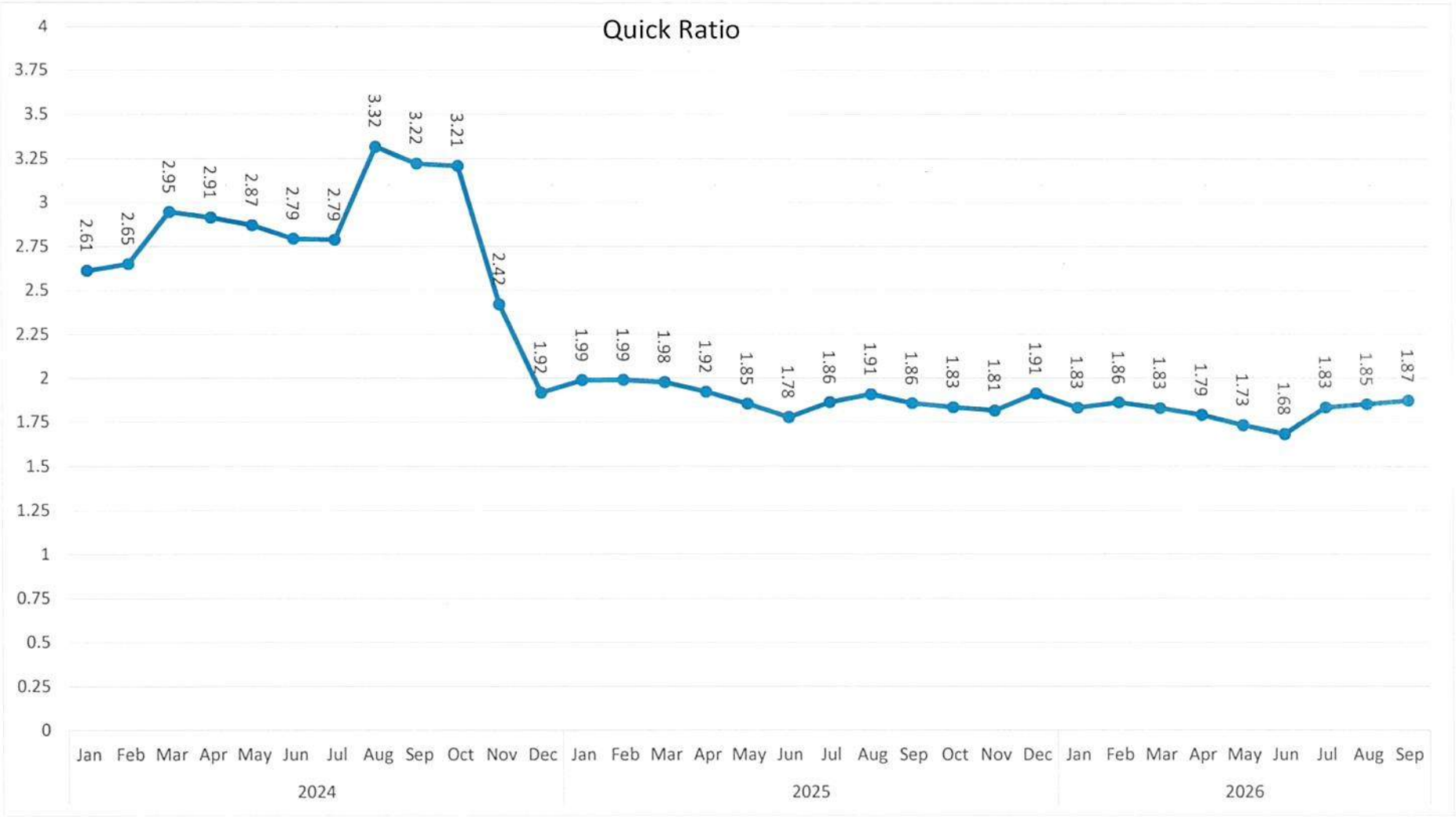
Grand Traverse Pavilions					
Irregular payments					
2026					
Grand Traverse County	union pension bond principal	January	230,000.00	Amortization changes each year	Pmts done in 2039, prin. Gradually inc.
Grand Traverse County	union pension bond interest	January	89,896.25	Amortization changes each year	Expensed monthly
Acrisure	Cyber liability annual premium	January	10,795.00	Expensed monthly	
Brown & Brown	Mgmt Liability annual premium	January	27,325.00	Expensed monthly	
West Bend Insurance	Insured portion of Workers Compensation Exp	January	22,424.00	Down payment	Followed by 8 payments of $11,215; exp'd monthly
Ginop Sales	Kubota Tractor Repairs	January	9,055.90	Capital purchase	
Maddin Hauser	Attorney Fees	January	8,495.00	December fees paid in January	Expensed in December
Payroll	3 payrolls in the month (26 per year)	January	823,338.71	Biweekly pay, two 3 pay period months each year	
Nationwide Insurance	Liability, property and auto insurance	February	81,984.25	Qtrly. Installment payment 1 of 4	Calendar year policy; expensed monthly
Grand Traverse County	non-union pension bond interest payment	February	51,928.75	Amortization changes each year	Expensed monthly, Paid twice each year
Payroll - extra	Perfect Attendance	February	8,177.54	Quarterly with an annual bonus	for those with perfect attendance
Grand Traverse County	Unemployment claims for 2025	February	5,247.15	We share an unemployment account	Billed by the County annually based on paid claims
MERS - DC	Retro payment for January	February	41,790.40	Jan pmt not made due to change in payroll software issues	
Insight Direct	Thin client device replacements	February	22,056.11	Capital purchase	
State of Michigan	Outstation worker payments per contract	March	18,912.50	1/3 Paid back to GTP by Pace-$12,608	Contract renews 10/1
Maddin Hauser	Attorney Fees	March	27,739.00	January fees paid in March	Expensed in Jan and Feb
Grand Traverse Refrige	Walk-in Freezer Repair-new compressor	March	14,061.60	Capital	
Payroll extra	Survey	March	18,343.72	Quarterly payment-$100 grossed up for FICA	reimbursed by grant
Garstang Group	UV bulb replacement	March	18,523.19	20% down pmt + 5 monthly installments	
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	19,175.00	Amortization changes each year	Expensed monthly
Nationwide Insurance	Liability, property and auto insurance	April	81,984.25	Installment payment 1 of 3	Calendar year policy; expensed monthly
Garstang Group	UV bulb replacement	April	14,700.00	20% down pmt + 5 monthly installments	
MCMCFC	Annual Dues	April	12,100.00	This is the 2025-26 amount	
CDW	VMWare 1 year license subscription	May	15,279.84	Annual payment	
Garstang Group	UV bulb replacement	May	14,700.00	20% down pmt + 5 monthly installments	
HUB International	Surety Bond for settlement payments	May	12,000.00		
Fifth-Third	Insurance Settlement Payment	May	44,444.00		
Garstang Group	UV bulb replacement	June	14,700.00	20% down pmt + 5 monthly installments	
State of Michigan	Outstation worker payments per contract	June	37,825.00	1/3 due to be paid back to GTP from Pace	Contract renews 10/1--want decision by 6/3
KONE Elevator	Elevator contracts	June	18,138.24	Annual expense for elevator maintenance	
NetSmart Technologies	Annual Pmt for legacy healthcare record access	June	25,200.00	Annual payment	annual pmt for legacy healthcare record access
Fifth-Third	Insurance Settlement Payment	June	44,444.00		
State of Mich.	CPE Repayment	June	154,180.73		
Nationwide Insurance	Liability, property and auto insurance	July	81,984.25	Installment payment 2 of 3	Calendar year policy; expensed monthly
Garstang Group	UV bulb replacement	July	14,700.00	20% down pmt + 5 monthly installments	
Brightly Software, Inc.	Maintenance management software	July	16,634.32	Annual renewal for software license	
Fifth-Third	Insurance Settlement Payment	July	44,444.00		
State of Mich.	CPE Repayment	July	154,180.73		
Nationwide Insurance	deductable	July	25,000.00	insurance claim	
Moore Mechanical	Replace Domestic Water Boiler	July	58,440.00	Capital Expenditure	
Kraft	Two new Printers	July	12,700.00		
Plante Moran	Cost Report Preparation	July	12,000.00	Medicare & Medicaid Cost Reports-annual	Benchmarking survey and MA rate projec.
Grand Traverse County	union pension bond interest payment	July	85,871.25	Interest-only payment	Expensed monthly
Payroll	3 payrolls in the month (26 per year)	July	855,000.00		
Payroll	Perfect Attendance	August	4,909.00	Quarterly payment-$100 grossed up for FICA	for those with perfect attendance
Grand Traverse County	non-union pension bond principal	August	275,000.00	Amortization changes each year	Pmts done in 2039, prin. Gradually increase
Grand Traverse County	non-union pension bond interest	August	53,675.00	Amortization changes each year	Expensed monthly
Garstang Group	UV bulb replacement	August	14,700.00	20% down pmt + 5 monthly installments	
Fifth-Third	Insurance Settlement Payment	August	44,444.00		
State of Mich.	CPE Repayment	August	154,180.73		
Strafford-Smith	Outdoor Freezer	September	35,360.00	50% down payment	Capital Expenditure
Fifth-Third	Insurance Settlement Payment	September	44,444.00		
State of Mich.	CPE Repayment	September	154,180.73		
Projected					
Leading Age	Annual Dues	October	30,105.14	Annual Dues	
Nationwide Insurance	Liability, property and auto insurance	October	81,984.25	Installment payment 3 of 3	Calendar year policy; expensed monthly
Payroll	Perfect Attendance	October	6,500.00	Quarterly payment-$100 grossed up for FICA	for those with perfect attendance
Grand Traverse County	Hawthorn cottage bond interest payment	October	19,176.25	Amortization changes each year	Expensed monthly
MERS	Supplemental Pension Payment	October	15,450.76	Amount varies annually	Expense accrued monthly
Fifth-Third	Insurance Settlement Payment	October	44,444.00		
State of Mich.	CPE Repayment	October	154,180.73		
Relias	elearning program	November	28,422.03	Annual expense; billed 10/1 each year	Employee e learning module
Longevity Pay	Annual pay based on seniority and hours	November	85,000.00	Annual payment; expensed monthly	Per union agreement and handbook
Strafford-Smith	Outdoor Freezer	September	34,000.00	Remainimg balance	Capital Expenditure
Fifth-Third	Insurance Settlement Payment	November	44,444.00		
State of Mich.	CPE Repayment	November	154,180.73		
State of Michigan	Outstation worker payments per contract	December	19,100.00	1/3 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	360,000.00	Annual payment during union contract	Includes employer taxes, expensed monthly
Fifth-Third	Insurance Settlement Payment	December	44,444.00		
State of Mich.	CPE Repayment	December	154,180.73		


CASH BALANCE
$10,000,000.00
$9,000,000.00
$8,000,000.00
$7,000,000.00
$6,000,000.00
$5,000,000.00
$4,000,000.00
$3,000,000.00
$2,000,000.00
$1,000,000.00
$-
$(1,000,000.00)
$(2,000,000.00)
$(3,000,000.00)
$(4,000,000.00)
$(5,000,000.00)
$(6,000,000.00)
$(7,000,000.00)
Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep
2022
2023
2024
2025
2026
Cash Balance
Minimum - 54 days Cash on Hand
Desired - 90 days Cash on Hand
Requires GTC Notification


AVG. CENSUS PER DAY
250.0
200.0
150.0
100.0
50.0
0.0
150 157 163 162 168 166 164 167 168 173 163 176 178 180 178 176 180 177 179 179 180 174 182 175 189 190 184 185 194 187 196 194 193
54 52 54 54 54 57 60 63 63 61 58 57 58 56 55 54 56 55 54 53 54 54 59 59 60 61 63 63 64 65 63 65 65
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep
2024
2025
2026
SNF
AL


NET INCOME
$3,000,000
$2,000,000
$1,000,000
$-
$(1,000,000)
$(2,000,000)
$(3,000,000)
2024
2025


Revenue Growth % from Previous Month
145.0%
95.0%
45.0%
-5.0%
-55.0%
2022
2023
2024
2025
2026


Quick Ratio
4
3.75
3.5
3.25
3
2.75
2.5
2.25
2
1.75
1.5
1.25
1
0.75
0.5
0.25
0
2.61
2.65
2.95
2.91
2.87
2.79
2.79
3.32
3.22
3.21
2.42
1.92
1.99
1.99
1.98
1.92
1.85
1.78
1.86
1.91
1.86
1.83
1.81
1.91
1.83
1.86
1.83
1.79
1.73
1.68
1.83
1.85
1.87
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2024
Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
2025
Jan Feb Mar Apr May Jun Jul Aug Sep
2026

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

Resolution 2026 - 5
Grand Traverse Pavilions/Grand Traverse Medical Care

RESOLUTION REGARDING IMPLEMENTATION OF FY 2027 DIRECT CARE WORKER WAGE FUNDING CHANGES

WHEREAS, Public Act 21 of 2026, originating as Senate Bill 878, establishes appropriations and related requirements for Michigan's FY 2026–2027 budget, including Direct Care Worker and eligible non-clinical wage funding for skilled nursing facilities;

WHEREAS, under the FY 2027 funding methodology, the State of Michigan will reimburse skilled nursing facilities for these wage enhancements only to the extent supported by Medicaid utilization, rather than providing the prior level of funding for non-Medicaid resident care;

WHEREAS, MDHHS has advised that Grand Traverse Pavilions' reimbursement will therefore be based on its Medicaid utilization, resulting in reduced State-funded wage premiums for certain eligible employees beginning October 1, 2026;

WHEREAS, these State-directed funding changes affect employee compensation and must be implemented consistent with applicable collective bargaining agreements and other legal obligations;

NOW, THEREFORE, BE IT RESOLVED, that the Grand Traverse County DHHS Board acknowledges the changes required by Public Act 21 of 2026 and ratifies and supports Grand Traverse Pavilions Administration's implementation of the revised State-funded Direct Care Worker and non-clinical wage premiums effective October 1, 2026, in accordance with MDHHS requirements and applicable collective bargaining agreements;

BE IT FURTHER RESOLVED, that Administration is authorized to continue working with labor representatives, MDHHS, provider associations and state officials regarding the financial and workforce impact of these changes and any future modifications to the State reimbursement methodology.

APPROVED ____
DISAPPROVED ____

at the October 29, 2026 meeting of the Grand Traverse County Department of Health and Human Services Board.

_____
Mary Marois, Vice Chair
Grand Traverse County Department of Health and Human Services Board

_____
Date

GRAND TRAVERSE PAVILIONS
Resident Care Policies and Facility Assessment

Resident Care Policies
Grand Traverse Pavilions have standard Resident Care Policies that cover topics ranging from the admission criteria, Resident Rights, discharge planning to quality of life. These policies are in addition to the interdisciplinary core department policies within Grand Traverse Pavilions. These Resident Care Policies were fully reviewed by the governing board on September 2025. There have been no changes to date. These policies are available upon request.

Facility Assessment
The facility assessment requested by CMS to determine what resources are necessary to care for the residents. This involves a review of the services and care that are offered by the facility, staffing needs and the resources required for daily care. This assessment is updated yearly to reflect our population and their needs. This assessment is reviewed yearly during our annual survey, with other accreditation bodies periodically and was endorsed by the governing board in September 2025. The updated facility assessment was reviewed by Carol Crawford, Board Chair on October 22, 2026. Annual updates from 2025 to 2026 were addressed. This assessment is available to the governing board as requested.