

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

**REGULAR MEETING  
July 25, 2024**

**Open to the public  
9:00 AM Garfield Township Hall – Upstairs Main Hall  
3848 Veterans Dr, Traverse City, MI 49684**

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

**AGENDA**

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. FIRST PUBLIC COMMENT**

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

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

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

Please be respectful and refrain from personal or political attacks.

**4. COUNTY LIAISON REPORT**

**5. APPROVAL OF AGENDA**

**6. CONSENT CALENDAR**

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

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

**REGULAR MEETING  
July 25, 2024**

**Open to the public  
9:00 AM Garfield Township Hall – Upstairs Main Hall  
3848 Veterans Dr, Traverse City, MI 49684**

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

**AGENDA**

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. FIRST PUBLIC COMMENT**

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

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

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

Please be respectful and refrain from personal or political attacks.

**4. COUNTY LIAISON REPORT**

**5. APPROVAL OF AGENDA**

**6. CONSENT CALENDAR**

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

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

A.	Review and File	<u>HANDOUT#</u>
(1)	Draft Minutes of the 6/27/24 Board Meeting	1
(2)	Closed Minutes of the 6/27/24 Board Meeting	Handout
(3)	Draft Minutes of the 7/12/24 Special Board Meeting	2
(4)	Closed Minutes of the 7/12/24 Special Board Meeting	Handout

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

## **8. CHAIRMAN REPORT**

Verbal

## **9. SERVICE EXCELLANCE AWARDS**

3

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

A.	General Information	
(1)	Foundation Board Update – Haider Kazim	Verbal
(2)	GT Pavilions Foundation 2023 Financial Audit	4
(3)	Second Quarter Overtime Report	5
B.	Chief Executive Officer Board Report – Gerard Bodalski	6
C.	Business	
(1)	Financials	7
(2)	GTP Foundation Board of Trustee 2024-2025	8
(3)	Resident Care Policies and Facility Assessment	9
(4)	Resolution 2024-2 Proposed Rate Changes	10
(5)	Request for Purchase – Replacement of Main Lobby Doors (added)	Handout
D.	General Discussion	
(1)		

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

- (1) Next Board Meeting – August 29, 2024

## **11. SECOND PUBLIC COMMENT**

Refer to Rules under First Public Comment above.

## **12. CLOSED SESSION (added)**

Closed session pursuant to section 8(e) of the Open Meetings Act, to consult with our attorney regarding trial or settlement strategy in connection with pending litigation, DHHS and the Grand Traverse Pavilions Foundation Board v PACE North.

## **13. ADJOURNMENT**

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

**MINUTES OF THE JUNE 27, 2024 MEETING**

**PRESENT:** Mary Marois, Haider Kazim, Carol Crawford  
Gerard Bodalski, Darcey Gratton  
TJ Andrews

Board  
Staff  
Commission

**ABESENT:**

**GUESTS:**

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

**First Public Comment**

McKenzie Beeman

**County Liaison Report** – Andrews shared discussions of the most recent County Board of Commissioner (BOC) meetings.

**Approval of Agenda** – Chair Marois requested to remove C. Business (2) Resident Care Policies and Facility Assessment to allow all Board members time to review both documents and will bring back to the July board meeting. Motion was made by Kazim to approve the Agenda as amended, seconded by Crawford and carried unanimously.

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

**REVIEW AND FILE**

- (1) Draft Minutes of the 5/30/24 Board Meeting
- (2) Draft Closed Minutes of the 5/30/24 Board Meeting
- (3) May Resident Council Minutes

Marois requested to remove (3) for comments. Motion was made by Kazim to approve the Consent Calendar as presented. Motion seconded by Crawford and carried unanimously.

**Items Removed From Consent Calendar** – Marois shared she was pleased to see nothing but positive comments on food services and Kazim shared that he was pleased to not see concerns on call lights responses. Motion was made by Crawford to approve (3) May Resident Council Minutes, seconded by Kazim and carried unanimously.

**Chairman Report** – Marois announced the passing of Senator George McManus who was a longtime supporter of the Pavilions and shared his years of service alongside his wife the late Clara McManus who help start the GTP Foundation and his daughter Molly Agostinelli who served as a DHHS Board member. Marois read her report in the packet for the public to share

the Board's appreciation to staff. Both Kazim and Crawford also shared their appreciation in their own words.

**Service Excellence Awards** – Marois reviewed May Service Excellence Awards.

**Foundation Board Update** – Kazim shared that the GTP Foundation Board authorized Pavilions Administration to put out a Request for Proposal for consulting services to seek a quote for a master plan to help guide upgrades and renovations at the Cottages. Proposals are due July 15, 2024. Kazim also shared the Foundation Board approved a request of \$70,939 to fund cottage scholarships for the period of August 2023-August 2024.

**Outpatient Testimonial** – Bodalski reviewed a testimonial shared in the packet.

**Chief Executive Officer Report** – Bodalski reviewed the monthly report for May and highlighted on census, financial trends, quality measures, staffing, monthly Quality Assurance/Performance Improvement (QAPI) meetings, quality measures and how it relates to star ratings, reviewed irregular payments and CNA awards. Bodalski shared a Request for Proposal (RFP) for the Cottages was posted on multiple public sites earlier in the month to get an assessment on what work needs to be done. Kazim suggested having a committee to review the proposals and to include people that are aware of historical preservation.

**Financial Report** – Bodalski presented the financial operations and social accountability reports for May 2024 and answered board members' questions. Kazim noted it will be important for the board to review the 2025 budget in September. Motion made by Kazim to accept the financial operations report as presented, seconded by Crawford and carried unanimously. Roll Call - Marois – yes, Kazim – yes, Crawford – yes

**Grand Traverse Pavilions Announcements**

(1) Next Board Meeting July 25, 2024

**Second Public Comment** – none

Linda Pepper  
McKenzie Beeman

Segal in 10:44am  
Andrews out 10:44am

Motion was made by Kazim seconded by Crawford to go into Closed Session at 10:44 am for the purpose of Closed session pursuant to section 8(e) of the Open Meetings Act, to consult with our attorney regarding trial or settlement strategy in connection with pending litigation, DHHS and the Grand Traverse Pavilions Foundation Board v PACE North.

Motion was made by Crawford to come out of Closed Session at 11:20 am, seconded by Kazim. Motion carried.

Meeting adjourned at 11:20 am

Signatures:

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

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

DRAFT



**GRAND TRAVERSE PAVILIONS**  
**Service Excellence Award Program**  
**June 2024**

3

<b>Date:</b>	06/03/2024
<b>Employee:</b>	Sandy Cross
<b>Awarded for:</b>	Always making sure Rehab is fresh and clean and has a great attitude about it.
<b>Position:</b>	Housekeeper
<b>Nominated by:</b>	Megan McClain

<b>Date:</b>	06/03/2024
<b>Employee:</b>	Kelly Clouse
<b>Awarded for:</b>	Kelly was a rockstar yesterday cleaning several areas on our unit, following up and asking questions, communicating about observations, and accomplishing work orders. Very much appreciated!
<b>Position:</b>	Custodian
<b>Nominated by:</b>	Gabrielle Walton

<b>Date:</b>	06/10/2024
<b>Employee:</b>	Nicole Corey
<b>Awarded for:</b>	Busting your tail all night and going above and beyond to make residents comfortable. You are appreciated!
<b>Position:</b>	CNA
<b>Nominated by:</b>	Anna Dunlap

<b>Date:</b>	06/10/2024
<b>Employee:</b>	Mikki Popp
<b>Awarded for:</b>	Thank you for your thorough review of resident charts. You've caught things that are easily overlooked and I appreciate you!
<b>Position:</b>	RN
<b>Nominated by:</b>	Naomi Rode

<b>Date:</b>	06/17/2024
<b>Employee:</b>	Regina Kiogima
<b>Awarded for:</b>	She goes out of her way to assist other nurses when needed on other units and shows us all how to be a super positive, compassionate, and knowledgeable caregiver.
<b>Position:</b>	RN
<b>Nominated by:</b>	Courtney Coveyou



<b>Date:</b>	06/17/2024
<b>Employee:</b>	Camille Fenton
<b>Awarded for:</b>	Assisting fellow CNA's on another floor with getting residents ready for bed when staffing was low as well as providing compassionate care for our residents.
<b>Position:</b>	CNA
<b>Nominated by:</b>	Courtney Coveyou

<b>Date:</b>	06/24/2024
<b>Employee:</b>	Penny Hultman
<b>Awarded for:</b>	Thank you for going above and beyond your work assignments and doing a thorough deep clean from floor to ceiling on one of our Cottages during your downtime. Your diligence keeps our resident's environment in top shape! You are so appreciated!
<b>Position:</b>	UW
<b>Nominated by:</b>	Melissa Gomez

<b>Date:</b>	06/24/2024
<b>Employee:</b>	Laura Bilbrey
<b>Awarded for:</b>	Listening to and caring for our patients concerns. You are appreciated!
<b>Position:</b>	Case Manager
<b>Nominated by:</b>	Sam Stinson



## Vredeveld Haefner LLC

CPAs and Consultants  
10302 20<sup>th</sup> Avenue  
Grand Rapids, MI 49534  
Fax (616) 828-0307

Douglas J. Vredeveld, CPA  
(616) 446-7474  
Peter S. Haefner, CPA  
(616) 460-9388

4

June 24, 2024

Board of Trustees and Management  
Grand Traverse Pavilions Foundation  
Traverse City, Michigan

We have audited the financial statements of Grand Traverse Pavilions Foundation (the Organization) for the year ended December 31, 2023, and have issued our report thereon dated June 24, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 28, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Organization are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated June 24, 2024.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We noted the following item during the performance of the audit:

- Journal entries and bank reconciliations are not reviewed and approved by anyone other than the preparer. We suggest that the Foundation documents journal entry and bank reconciliation reviewed by a knowledgeable individual independent of the preparation process.

This information is intended solely for the use of the Board and management of the Grand Traverse Pavilions Foundation and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*Vredewold Haefner LLC*

**GRAND TRAVERSE PAVILIONS  
FOUNDATION**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2023**



Vredeveld Haefner LLC  
CPAs and Consultants

# GRAND TRAVERSE PAVILIONS FOUNDATION

## TABLE OF CONTENTS

---

	<u>PAGE</u>
<b>Independent Auditors' Report</b>	1-2
<b>Financial statements</b>	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to the Financial Statements	7-11



## Vredeveld Haefner LLC

CPAs and Consultants  
10302 20<sup>th</sup> Avenue  
Grand Rapids, MI 49534  
Fax (616) 828-0307

Douglas J. Vredeveld, CPA  
(616) 446-7474  
Peter S. Haefner, CPA  
(616) 460-9388

### INDEPENDENT AUDITORS' REPORT

June 24, 2024

Board of Trustees  
Grand Traverse Pavilions Foundation

#### Opinion

We have audited the accompanying financial statements of Grand Traverse Pavilions Foundation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Grand Traverse Pavilions Foundation as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Grand Traverse Pavilions Foundation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Grand Traverse Pavilions Foundation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Grand Traverse Pavilions Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Grand Traverse Pavilions Foundation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

*Vredewold Haefner LLC*

# GRAND TRAVERSE PAVILIONS FOUNDATION

## STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2023

---

### Assets

#### Current assets

Cash and cash equivalents

\$ 255,542

Investments

1,872,638

Total current assets

2,128,180

### Total assets

**\$ 2,128,180**

### Liabilities

Accounts payable

\$ 3,346

Unearned revenue

1,875

### Total liabilities

5,221

### Net assets

Without donor restriction

172,498

Board designated

498,363

With donor restriction

1,452,098

### Total net assets

2,122,959

### Total liabilities and net assets

**\$ 2,128,180**

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



# GRAND TRAVERSE PAVILIONS FOUNDATION

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2023

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>Revenue and support</b>			
Donations	\$ 101,761	\$ 36,451	\$ 138,212
Sponsorships	21,099	-	21,099
Grants	23,130	-	23,130
Donated services	13,389	-	13,389
Interest and dividends	41,131	4,002	45,133
Realized and unrealized gain (loss) on investments	-	68,592	68,592
Miscellaneous	11,154	-	11,154
Net assets released from restrictions			
Satisfaction of purpose restrictions	<u>169,197</u>	<u>(169,197)</u>	<u>-</u>
<b>Total revenue and support</b>	<u>380,861</u>	<u>(60,152)</u>	<u>320,709</u>
<b>Expenses</b>			
<b>Program services</b>	263,649	-	263,649
<b>Supporting services</b>			
General and administrative	31,562	-	31,562
Fundraising	<u>20,661</u>	<u>-</u>	<u>20,661</u>
<b>Total expenses</b>	<u>315,872</u>	<u>-</u>	<u>315,872</u>
Change in net assets	64,989	(60,152)	4,837
<b>Net assets, beginning of year</b>	<u>605,872</u>	<u>1,512,250</u>	<u>2,118,122</u>
<b>Net assets, end of year</b>	<u>\$ 670,861</u>	<u>\$ 1,452,098</u>	<u>\$ 2,122,959</u>

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

# GRAND TRAVERSE PAVILIONS FOUNDATION

## STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2023

---

		<u>Supporting Services</u>		
	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Grants	\$ 263,649	\$ -	\$ -	\$ 263,649
Food services	-	-	5,476	5,476
Entertainment	-	-	11,150	11,150
Bank/investment charges	-	10,473	-	10,473
Advertising and promotion	-	-	1,594	1,594
Accounting and audit	-	7,700	-	7,700
Donated labor	-	13,389	-	13,389
Miscellaneous	-	-	2,441	2,441
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	<u>\$ 263,649</u>	<u>\$ 31,562</u>	<u>\$ 20,661</u>	<u>\$ 315,872</u>

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

# GRAND TRAVERSE PAVILIONS FOUNDATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2023

---

### Cash flows from operating activities

Change in net assets	\$ 4,837
Adjustments to reconcile change in net assets to net cash provided (used in) operating activities	
Change in value of investments and related earnings	(113,735)
Changes in operating assets and liabilities which provided (used) cash	
Accounts payable	<u>3,346</u>

**Net cash provided by (used in) operating activities** (105,552)

### Cash flows from investing activities

Purchase of investments	(2,149,071)
Sales of investments	<u>2,180,936</u>

**Net cash provided by (used in) investing activities** 31,865

Net increase (decrease) in cash and cash equivalents (73,687)

**Cash and cash equivalents, beginning of year** 329,229

**Cash and cash equivalents, end of year** \$ 255,542

### Noncash transactions

The Pavilions Foundation received \$13,389 of contributed labor during the year.

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

# GRAND TRAVERSE PAVILIONS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

---

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### ***Organization and Nature of Activities***

The mission of Grand Traverse Pavilions Foundation (the Foundation) is to cultivate constituent relationships that support the initiatives of Grand Traverse Pavilions and assure its viability for future generations. The Foundation is primarily supported by donor contributions and investment income.

#### ***Basis of Presentation***

The Foundation financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United State of America. The Foundation is required to report information regarding its financial position and activities according to two classes of net assets depending on the existence or absence of donor-imposed restrictions: net assets without donor restrictions and net assets with donor restrictions.

#### ***Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ from those estimates.

#### ***Cash and Cash Equivalents***

The Foundation considers all demand deposits, cash on hand and highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The Foundation maintains depository accounts at banks that are insured by the Federal Deposit Insurance Corporation up to \$250,000. Management believes that the Foundation is not exposed to any significant interest rate or other risk on these deposits.

#### ***Investments***

Investments are composed of various mutual funds investing in debt and equity securities that are carried at fair value. Investment income and gains and losses are included as changes in net assets without donor restrictions or with donor restrictions in the accompanying statement of activities based on donor stipulations.

#### ***Fair Value Measurements***

Fair value refers to the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants in the market in which the reporting entity transacts such sales or transfers based on the assumptions market participants would use when pricing an asset or liability. Assumptions are developed based on prioritizing information within a fair value hierarchy that gives the highest priority to quoted prices in active markets and the lowest priority to unobservable data, such as the reporting entity's own data.

# GRAND TRAVERSE PAVILIONS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

---

For assets and liabilities recorded at fair value, it is the Foundation's policy to maximize the use of observable inputs and minimize the use of unobservable inputs when developing fair value measurements for those financial instruments for which there is an active market. In cases where the market for a financial asset or liability is not active, the Foundation includes appropriate risk adjustments that market participants would make for nonperformance and liquidity risks when developing fair value measurements. Fair value measurements for assets and liabilities for which limited or no observable market data exists are accordingly based primarily upon estimates and are often calculated based on the economic and competitive environment, the characteristics of the asset or liability, and other factors. Therefore, the results cannot be determined with precision and may not be realized in an actual sale or immediate settlement of the asset or liability. Additionally, there may be inherent weaknesses in any calculation technique and changes in the underlying assumptions used, including discount rates and estimates of future cash flows, could significantly affect the results of current or future values. For a further discussion of fair value measurements, refer to the following notes on investments and fair value measurement.

#### ***Interpretation of Relevant Law***

The Board of Trustees of the Foundation has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the original gift as of the gift date for donor-permanently restricted funds. To the extent of available investments, the foundation credits interest and investment earnings to donor-permanently restricted and donor-purpose restricted gifts. As a result of this interpretation, the Foundation classifies as donor restricted net assets (a) the original value of gifts donated, (b) the original value of subsequent gifts donated, (c) accumulations of earnings, (d) less any balances released from purpose restriction.

In accordance with SPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted funds:

- The duration and preservation of the fund;
- The purposes of the Foundation and the donor-restricted fund;
- General economic conditions;
- The possible effect of inflation and deflation;
- The expected total return from income and the appreciation of investments; and
- Other resources of the Foundation.

#### ***Contributions and Foundation Grants Revenue Recognition***

Contributions received are recorded as net assets without donor restrictions or with donor restrictions depending on the existence of any donor restrictions. All donor-restricted contributions are reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

#### ***Donated Services and Facilities***

Certain professional services and facilities are donated to the Foundation by the Grand Traverse Pavilions. Since these donations meet the criteria for recognition, they are recorded at fair value at the date of donation.

# GRAND TRAVERSE PAVILIONS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

### **Functional Allocation of Expenses**

The costs to provide the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Contributed labor is allocated between management and general and fundraising activities based on estimated of time and effort expended on each activity.

### **Income Taxes**

The Foundation is a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and has reported no provision for federal income taxes. Generally, income tax returns filed within the last three years remain open and subject to audit by regulatory authorities. The Foundation concludes that there are no significant uncertain tax positions requiring recognition in the financial statements.

### **Subsequent Events**

In preparing these financial statements, management has evaluated significant events and transactions for potential recognition or disclosure subsequent to December 31, 2022 and through the auditors' report date, the date the financial statements were available to be issued. No such events or transactions were identified.

## **2. FAIR VALUE MEASUREMENTS**

The following table sets forth by level, within the fair value hierarchy, the Foundation's investments measured at fair value at December 31, 2023:

	<u><b>Total</b></u>	<u><b>Level 1</b></u>	<u><b>Level 2</b></u>	<u><b>Level 3</b></u>
Money market mutual fund	\$1,872,638	\$1,872,638	\$ -	\$ -

Fair value is defined by generally accepted accounting principles as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability.

In addition to defining fair value, accounting standards establish a three-level fair value hierarchy that prioritizes the inputs used to measure fair value. This hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities, and the lowest priority to unobservable inputs. The three levels of inputs used to measure fair value are as follows:

Level 1 - inputs are unadjusted quoted market prices in active markets for identical assets or liabilities in active markets that the Foundation has the ability to access.

Level 2 - inputs to the valuation methodology include:

- quoted prices for similar assets and liabilities in active markets
- quoted prices for identical or similar assets and liabilities in markets that are not active
- other inputs that are observable or can be corroborated by observable market data
- inputs that are derived from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

# GRAND TRAVERSE PAVILIONS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

---

Level 3 - inputs are generally unobservable and significant to the fair value measurement. Such inputs typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability, including certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

#### 3. RELATED PARTY TRANSACTIONS

The Foundation Board of Trustees is appointed by the Grand Traverse County Department of Health and Human Services Board which operates the Pavilions (an enterprise fund of Grand Traverse County).

The Pace North (PACE) Board of Directors is appointed by the Grand Traverse County Department of Health and Human Services Board which operates the Pavilions (an enterprise fund of Grand Traverse County).

The Grand Traverse Pavilions donated labor to the Foundation of \$13,389 during the year.

The Foundation provided grants to the Grand Traverse Pavilions and scholarships to Grand Traverse Pavilions residents of approximately \$263,000 during the year.

The Foundation has entered into a liquidity support agreement with PACE. PACE has entered into a loan agreement with a bank for borrowing of up to \$2,960,000. The liquidity support agreement requires that the Foundation fund a liquidity reserve account required by the PACE loan agreement on behalf of PACE upon receipt from the lending bank of notice that the amount of unrestricted cash in the PACE liquidity reserve is less than the required amount (the required reserve account balance begins at \$850,000 and declines to \$40,000 in the 5<sup>th</sup> year of the agreement).

#### 4. LIQUIDITY AND AVAILABILITY

The Foundation is supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Foundation must maintain sufficient resources to meet those responsibilities with donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Foundation's liquidity management, it has a policy to structure financial assets to be available as its general expenditures, liabilities and other obligations come due.

The Foundation's financial assets at year-end are as follows:

Current financial assets at December 31, 2023	\$2,128,180
Less those unavailable for general expenditure within one year due to donor specified time or purpose restrictions	<u>1,452,098</u>
<b>Financial assets available to meet cash needs for general expenditures within one year</b>	<b><u>\$ 676,082</u></b>

# GRAND TRAVERSE PAVILIONS FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

### 5. ASSETS HELD BY OTHERS

Through its fundraising activities, the Foundation accepts donations directly or encourages donors to contribute to the Grand Traverse Pavilions Endowment Fund and the Grand Traverse Senior Housing Endowment Fund maintained by the Grand Traverse Community Foundation (Community Foundation). Distributions from the endowment funds held by the Community Foundation to the Foundation are subject to the Community Foundation's spending policy and are recorded by the Foundation as revenue in the year of receipt. Summary financial information for the Community Foundation endowment funds for the year ended December 31, 2023 are as follows.

	<u>Endowment Fund</u>	
	<u>Pavilions</u>	<u>Senior Housing</u>
Beginning net assets	\$482,304	\$395,640
Gifts	-	-
Grants	(20,280)	(16,630)
Earnings (loss)	72,753	59,681
Ending net assets	<u>\$534,777</u>	<u>\$438,691</u>

### 6. NET ASSETS

Net assets with donor restrictions at December 31, 2023 were as follows:

Specific purpose restriction	
Caregivers conference	\$ 2,541
Canine	54,824
Miscellaneous other	10,008
Gwen Rauch memorial cancer fund	14,232
Campus beauty	37,498
Sr. housing benevolence	1,257,387
Adult daycare	1,765
Wellness	4,959
Employee education	60,808
Lights of love	6,576
Cottage fund	1,500
<b>Total net assets with donor restrictions</b>	<u><b>\$1,452,098</b></u>

Net assets released from donor restrictions during the year ended December 31, 2023 are as follows:

Satisfaction of purpose restriction	
Canine	\$ 5,670
Gwen Rauch memorial cancer fund	750
Campus beautification	8,234
Miscellaneous other	12,810
Housing benevolence	128,776
Employee education	9,457
Cottage support	3,500
<b>Total restrictions released</b>	<u><b>\$169,197</b></u>



Grand Traverse Pavilions  
Quarterly Overtime Rolling Calendar Lookback

**Pay Dates In:**

Department	2nd Qtr 2024			1st Qtr 2024		4th Qtr 2023		3rd Qtr 2023				
Administration	\$	8.57	0.000%	\$	25.63	0.001%	\$	463.98	0.012%	\$	126.77	0.003%
Adult Day Services	\$	-	0.000%	\$	-	0.000%	\$	-	0.000%	\$	-	0.000%
Child Day Care	\$	108.81	0.003%	\$	1,371.65	0.030%	\$	538.04	0.014%	\$	598.66	0.014%
CNA	\$	30,768.27	0.908%	\$	68,401.19	1.565%	\$	52,222.11	1.394%	\$	37,997.32	0.869%
CNA Training	\$	-	0.000%	\$	-	0.000%	\$	-	0.000%	\$	-	0.000%
Marketing/Foundation	\$	-	0.000%	\$	-	0.000%	\$	-	0.000%	\$	-	0.000%
Cottages	\$	11,198.26	0.330%	\$	22,113.20	0.479%	\$	14,005.90	0.374%	\$	11,916.94	0.273%
Diversional Therapy	\$	3,075.09	0.091%	\$	2,844.32	0.062%	\$	2,048.81	0.055%	\$	1,359.08	0.031%
Financial Mgt.	\$	902.27	0.027%	\$	483.14	0.010%	\$	7,472.44	0.199%	\$	-	0.000%
Housekeeping	\$	1,783.13	0.053%	\$	2,340.47	0.051%	\$	3,143.61	0.084%	\$	9,874.17	0.226%
Human Resources	\$	10.74	0.000%	\$	112.20	0.002%	\$	61.20	0.002%	\$	35.27	0.001%
Human Services	\$	148.77	0.004%	\$	21.18	0.000%	\$	661.71	0.018%	\$	547.41	0.013%
Laundry	\$	1,544.37	0.046%	\$	2,268.41	0.049%	\$	1,652.34	0.044%	\$	2,060.82	0.047%
LPN	\$	15,808.78	0.466%	\$	15,029.75	0.325%	\$	16,691.57	0.445%	\$	16,240.14	0.372%
Maintenance	\$	7,059.54	0.208%	\$	7,699.75	0.167%	\$	4,141.46	0.111%	\$	5,703.83	0.131%
Nursing Administration	\$	9,678.58	0.285%	\$	11,573.41	0.251%	\$	7,237.00	0.193%	\$	2,846.26	0.065%
RN	\$	25,386.34	0.749%	\$	25,022.29	0.542%	\$	23,761.10	0.634%	\$	26,888.34	0.615%
Therapies - PT, OT	\$	5,446.10	0.161%	\$	5,768.52	0.125%	\$	3,408.40	0.091%	\$	5,475.91	0.125%
Totals	\$112,927.62			\$165,075.11		\$137,509.67		\$121,670.92				
% of payroll	3.331%			3.658%		3.670%		2.784%				



**TO:** Grand Traverse County Department of Health and Human Services Board

**FROM:** Gerard Bodalski, CEO/Administrator

**RE:** June CEO/Administrator Report

**Census** (Average Daily Census)

	July MTD	June-24	May-24	Apr-24	Mar-24	Feb-24	Jan-24
Medical Care Facility (MCF)	166	166	168	162	163	157	150
Cottages	59	57	54	54	54	52	54

<b>MCF</b>	June-24	May-24	Apr-24	Mar-24	Feb-24	Jan-24
Admissions & Re-admits	55	68	68	65	61	61
Discharges	62	61	66	65	52	51
MMC Referrals	169	166	183	180	204	220
MMC Denied	27	37	35	27	39	40
Transfers to LTC	3	2	3	3	1	7

<b>Cottages</b>	June-24	May-24	Apr-24	Mar-24	Feb-24	Jan-24
Admissions	5	2	3	3	1	3
Respite	4	6	3	7	3	3
Discharges	1	2	2	1	4	2

**Finance**

	June-24	May-24	Apr-24	Mar-24	Feb-24	Jan-24
Combined Net Income	\$77,019	\$178,240	\$66,406	\$9,663	\$(192,201)	\$(157,224)
MCF Net Income	\$106,343	\$140,058	\$102,075	\$51,320	\$(119,231)	\$(100,310)
Cottage Net Income	\$(29,324)	\$38,182	\$(35,669)	\$(41,657)	\$(72,970)	\$(56,914)
Cash Balance	\$3,317,575	\$2,971,674	\$2,970,769	**\$2,737,615	\$4,167,696	*\$4,429,453
A/R Days Sales Outstanding	54	55	48	57	56	56

\* Received IRS COVID Relief payment of \$6,970,430 and MDHHS Medicaid Cost Settlement for year 2021-2022 of \$3,763,658.

\*\* Third payroll of \$700,000 and AR increase of \$579,000.

**MCF Operating Expenses PPD History**

	June-24	May-24	Apr-24	Mar-24	Feb-24	Jan-24
MCF Operating Expenses Actual PPD	\$465.00	\$463.24	\$458.21	\$463.13	\$493.44	\$486.38
MCF Operating Expenses Budgeted PPD	\$457.00	\$452.94	\$456.71	\$452.94	\$460.75	\$453.59
Variance (unfavorable)/favorable	\$(8.12)	\$(10.29)	\$(1.50)	\$(10.19)	\$(32.69)	\$(32.79)

## Facility Reported Incidents

	June-24	May-24	Apr-24	Mar-24	Feb-24	Jan-24
Medical Care Facility	4	2	1	1	2	8

## Wellness Center

Numbers of Patients seen:	June-24	May-24	Apr-24	Mar-24	Feb-24	Jan-24
Medicare A	37	38	34	31	24	28
Medicare Advantage Skilled	38	43	40	41	42	35
Private Insurance: Inpatient	2	3	5	5	4	5
Private Pay: Inpatient	1	0	1	0	0	1
Auto: Inpatient	0	1	1	1	1	1
Med A/Rehab Inpatient Totals	78	85	81	78	71	70
Medicaid	0	1	0	0	0	0
Medicare B: Inpatient	7	38	38	24	17	31
Medicare B Advantage: Inpatient	40	13	14	16	9	12
Med B Inpatient Totals	47	52	52	40	31	43
Medicare B: Outpatient	22	22	23	14	14	19
Medicare B Advantage: Outpatient	46	46	47	33	36	36
Private Insurance: Outpatient	17	21	20	17	16	13
Work Compensation: Outpatient	0	1	1	1	1	0
Private Pay: Outpatient	0	0	0	0	0	0
Auto: Outpatient	0	0	0	2	2	2
Outpatient Totals	85	90	91	69	69	70
<b>Numbers of Wellness Center Visits:</b>						
Aquatic inpatients therapy visits	21	35	17	27	13	14
Aquatic aftercare visits per month	269	344	303	289	310	343
Aquatic outpatient PT visits	165	170	195	117	139	144
Aquatic group class participants	57	74	66	69	78	80
Land therapy visits (PT, OT, SLP)	214	262	179	169	183	198
Total Outpatient therapy visit	379	432	395	302	359	368
Outpatient aquatic therapy revenue	46,180.65	49,719.42	51,850.07	39,056.20	45,407.73	38,632.28
Aftercare monthly revenue	2,690	3,400	3,030	2,890	3,100	3,430
Aquatic group class revenue	1,140	1,480	1,320	1,380	1,560	1,600
Total Wellness center revenue	50,010.65	54,639.42	56,820.07	43,326.20	50,067.73	43,662.28

## Staffing

	June-24	May-24	Apr-24	Mar-24	Feb-24	Jan-24
Hires	21	2	8	17	15	10
Resignations	7	6	3	6	4	2
Referrals	2	8	3	4	9	11

Total # Employees	308	303	324	322	316	303
-------------------	-----	-----	-----	-----	-----	-----

July MDT # employees 325

Talent Sourcing and Recruiting is underway for the following open positions: 4 CNAs, 1 UW, 1 MN Dogwood RN/LPNs, 1 LMSW, 1 Custodian

### **Activities**

Recreational Therapists in the life enrichment department continue to complete video chats throughout the month for 7 residents over FaceTime or Google Duo.

Activities, Special Events and Outings that occurred in June included small group activities such as Bird Care; Card Games & Word Games (Roll a Topic, Wackiest Lawsuits, Scategories and Trivia); and Creative Kitchen group baking items for mocktail hour such as strawberry shortcake, Fudge, cookies and Ambrosia salad. Residents engage in arts and crafts doing rock painting, creative coloring, tissue paper art and mandala art. In addition to helping fold the weekly Pavilions Post, residents continue to assist with garden care (weeding and watering). Residents participated in morning stretch/exercise groups throughout the week. Sing-alongs took place throughout the building for morning and afternoon activity in hallways and common areas. Large group activities that were held included: Drum Circles, Bingo, Bingo Store, Bowling, Let's Talk Food Meeting, Popcorn Fridays & Movies and Tuesday Mocktails. The Book Mobile was introduced this last month with returning residents to participate once a month. Large events that took place during June included a Father's Day social and the beginning of concerts on the lawn with All About Buffet and Elvis Tribute concerts with many residents and families in attendance. The music groups Tally & Bob, Tex Leatherman, Frankie and the Croonies, Danny Paul, The Chromatics Band and The Locals all played for residents throughout the month of June in the multi-purpose room and out under the cherry tent. Livestreaming of church services from Central United Methodist Church, Gaither's Gospel and St. Francis of Assisi were showing in the Multi-Purpose Room, along with Catholic Mass with Father Joe once this month, and Rosary & Holy Communion weekly. Pastor Kent hosted prayers and message this month as well. Outings that residents signed up for were lunch at the Butterfly House, Walmart and Moomer's for ice cream. Two socials are held at the Rehab Pavilion each week, with snacks provided by Forefront Dining Services. Elm residents have participated in various sensory group activities including-sensory cart, painting, crafts and garden group. They participate in small group morning exercise including afternoon strolls. Cognitive groups include trivia, categories, book club, comic hour and game group. Residents participated in socials and creative kitchen. Residents engage in weekly intergenerational visits from the children of the Pavilions day care center and various sing a long activities as well as weekly movie and popcorn activity.

On June 20th the Pavilions Resident Council meeting for residents was held for all pavilions to come together to meet. Elm Resident Council was held separately on June 27<sup>th</sup>.

# GRAND TRAVERSE PAVILIONS MEMORANDUM

Financial Operations Report  
June 2024

## Grand Traverse Pavilions Combined

### REVENUE:

The overall revenue for the Pavilions in June was \$2,727,984 resulting in a favorable budget variance of \$366,382.

### EXPENSES:

The total overall operating expenses for the Pavilions in June were \$2,650,965 resulting in an unfavorable variance to budget of \$330,667.

### NET INCOME/LOSS:

There was net income of \$77,019 from the combined programs of the Pavilions in June resulting in a favorable budget variance of \$35,715.

### OPERATING CASH:

Total cash at month-end was \$3,317,575. There was a net increase (more brought in than was spent) in overall cash of \$345,901 for the month.

The only unusual cash item was the receipt of \$70,939 from the Grand Traverse Pavilions Foundation of amounts committed to the Pavilions in May.

Other cash inflows and outlays were typical and can be seen in the Cash Flow Statement and the updated 2024 irregular cash item report. There are no additional items, just minor adjustments to the expected timing.

### VOUCHERS:

Purchase orders, invoices, checks written, and supporting documentation reviewed for voucher numbers 5552-5558 for the month of June and were in order without exception.

## **Updated 2024 Income Statement and Cash Flow Projection**

You will find enclosed an updated projected year-end income and cash balance with a comparison to the approved budget.

This is based on actual results through June with June results continuing through the rest of the year. In addition, known expenses and irregular cash flow items (both inflows and outflows) are also incorporated.



## **Grand Traverse Medical Care**

### **REVENUE:**

The census for June averaged 166 residents which was twenty-one above the budgeted census and two less than the prior month. Private pay census was six above budget, Medicare was six above, Medicaid was fourteen above and Hospice was five below the budgeted census. The occupancy for June was 69% of licensed beds and 91% of available beds.

Our average rate per patient day ("PPD") for resident revenue was \$1.46 over budget (favorable) which was driven by the revenue for billing vaccinations. Medicare rates remain under state and national averages and continue to remain an area of focus for the clinical team that perform the assessments that determine the rates.

Other revenue was \$308,583 on a budget of \$136,798 for a favorable variance of \$171,785 for the month. This compares to the \$148,138 favorable variance in May due to the same factors. June included \$31,747 more Recruitment and Retention Grant Income than May, accounting for most of the increase.

Total revenue was \$449,970 more than budgeted for the month.

The Institutional Special Needs Plan sponsored by Longevity Health will go live on October 1, 2024. As a reminder, for those long-term residents will chose the plan will benefit from systems designed to reduce hospitalizations and Emergency Room visitations, improve resident care, provide flexibility for providing supplemental therapy, improve QM measures and add significant revenue to the organization.

### **EXPENSES:**

Operating Expenses were \$8.12 per patient day more than budgeted for the month resulting in a flexed unfavorable variance of \$40,382.

This is \$13,085 lower variance than the prior month and many of these expenses were offset by the Recruitment and Retention Grant and the Direct Care Worker Wage Reimbursement payments. Cost control measures and initiatives remain an organizational focus.

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

Grand Traverse Medical Care produced net income of \$106,343 for the month, which was \$125,077 better than budgeted.

#### RECEIVABLES:

Our Days Revenue Outstanding ("DRO") is 54 days as of 6/30/2024. This is one less day than as of 5/31/2024. Our goal for 2024 is to reduce that number to 45 days.

The total receivables were up \$72,302 during June over May.

Most of this amount relates to our billings to Wisconsin Physician Services ("WPS") that serves as our outpatient Medicare intermediary. Technical issues arose during billing the April claims. The WPS issues have been corrected on our end, but we are still waiting for WPS to make some updates. We anticipate the issues being resolved and cash flow back to normal by the end of August.

There is still an ongoing issue with paying our Priority Health Commercial Insurance claims and we continue to engage their provider liaison to resolve the underlying issue. Our Priority Health Medicare Advantage claims are paying electronically as quickly as seven days after submission which is a huge improvement.

#### The Cottages

#### REVENUE:

Total revenue of \$270,932 generated a \$62,189 unfavorable variance to the budget.

The average leased occupancy for the Cottages-Assisted Living was 50 apartments (plus 2 spouses) during the month (11 below budget, one higher than the prior month), representing 64% occupancy. In addition, there were 98 days (average of 3.3 per night) of overnight respite provided during the month (7 more than the prior month). Hawthorn Lofts-Independent Living average census was 1.7 residents per day for 57% occupancy. Total average census of 57 residents.

We continue to care for ten residents who are either PACE North or Medicaid Waiver participants who pay less than our budgeted rates.

#### EXPENSES:

Expenses for June (before depreciation) were \$276,934, which was above the budgeted amount by \$27,174 for an unfavorable variance.

#### NET INCOME/LOSS:

The program had a net loss for the month of \$29,324 resulting in an unfavorable variance of \$89,362.

We continue to be encouraged by the July leasing activity and the enthusiastic response to the RFP issued by the Foundation to assess and make recommendations on the Cottages physical plant.

### **Unassigned Fund Balance**

Approved 2024 Operating Budget	\$ 28.7M
Unassigned Fund Balance Target Percentage	20%
Unassigned Fund Balance Target Amount	\$5.7M
Current Unassigned Fund Balance*	\$3.3M
Current Fund Balance as a percentage of Operating Budget	11%
Amount Available Above/ (Below) Target	(\$2.4)M

\*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. The policy requires a review of the actual fund balance annually.



Date: Jul 16, 2024  
Time: 13:44:37 EDT  
User: Lindsey Dood

**Grand Traverse Pavilions  
Combined Income Statement  
6/1/2024 to 6/30/2024**

Page # 1

Include Adjustment Periods: NO      Include Closing Periods: NO  
Included: Grand Traverse Pavilions - AL, Grand Traverse Pavilions - Outpatient, Grand Traverse Pavilions - SNF

	CURRENT PERIOD			PRIOR PERIOD			YEAR TO DATE		
	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$
Service Revenue	2,449,213	2,223,881	225,332	2,597,413	2,288,188	309,225	14,414,072	13,471,900	942,172
Other Revenue	278,771	137,722	141,049	329,398	141,129	188,269	1,375,163	833,144	542,019
Total Revenue	2,727,984	2,361,603	366,382	2,926,811	2,429,317	497,494	15,789,236	14,305,044	1,484,191
Salaries & Wages	1,507,264	1,218,217	(289,047)	1,540,458	1,258,825	(281,633)	8,876,277	7,390,519	(1,485,759)
Benefits	370,176	340,863	(29,314)	376,148	348,025	(28,123)	2,193,762	2,059,501	(134,261)
Other Operating Expenses	648,522	636,486	(12,036)	706,978	642,727	(64,252)	3,986,195	3,834,296	(151,899)
Interest Expense	29,062	28,792	270	29,062	29,752	(690)	175,470	174,674	796
Depreciation	95,941	95,941	0	95,941	95,941	0	575,643	575,643	0
Total Operating Expenses	2,650,965	2,320,298	(330,667)	2,748,587	2,375,269	(373,317)	15,807,348	14,034,632	(1,772,716)
Net Operating Income	77,019	41,304	35,715	178,225	54,048	124,177	(18,112)	270,412	(288,524)

Date: Jul 16, 2024  
Time: 13:45:18 EDT  
User: Lindsey Dood

Grand Traverse Pavilions  
SNF Income Statement  
6/1/2024 to 6/30/2024

Page # 1

Include Adjustment Periods: NO Include Closing Periods: NO  
Included: Grand Traverse Pavilions - AL, Grand Traverse Pavilions - Outpatient, Grand Traverse Pavilions - SNF

	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	290,634	308,009	(17,375)	585.96	684.46	(98.51)	333,334	318,276	15,058	625.39	684.46	(59.07)	1,469,726	1,868,588	(398,862)	591.68	684.46	(92.79)
Medicare Advantage	248,904	122,664	126,240	574.84	408.88	165.96	331,651	126,753	204,898	665.96	408.88	257.09	1,696,986	744,161	952,825	589.64	408.88	180.76
Medicaid	1,161,176	1,005,884	155,292	366.88	376.74	(9.86)	1,154,229	1,039,414	114,816	363.31	376.74	(13.43)	6,890,914	6,102,364	788,550	371.26	376.74	(5.48)
Hospice	105,655	167,242	(61,587)	436.59	428.83	7.76	141,297	172,817	(31,519)	438.81	428.83	9.99	765,184	1,014,600	(249,416)	437.00	428.83	8.17
Private Pay	259,803	222,121	37,682	407.85	411.34	(3.48)	293,067	229,525	63,542	440.04	411.34	28.71	1,500,936	1,347,536	153,400	418.09	411.34	6.75
Medicare Part B	35,985	2,846	33,139	7.24	0.65	6.58	7,998	2,941	5,057	1.54	0.65	0.89	103,733	17,264	86,469	3.54	0.65	2.89
TOTAL Inpatient Revenue	2,102,157	1,828,766	273,391	422.71	420.41	2.31	2,261,576	1,889,725	371,851	435.25	420.41	14.85	12,427,478	11,094,513	1,332,965	424.67	420.41	4.26
Outpatient																		
Physical Therapy	77,958	59,199	18,760	15.68	13.61	2.07	71,467	60,760	10,707	13.75	13.52	0.24	359,366	358,315	1,051	12.28	13.58	(1.30)
Occupational Therapy	9,320	0	9,320	1.87	0.00	1.87	6,868	0	6,868	1.32	0.00	1.32	49,937	0	49,937	1.71	0.00	1.71
Speech Therapy	11,380	0	11,380	2.29	0.00	2.29	15,075	0	15,075	2.90	0.00	2.90	90,948	0	90,948	3.11	0.00	3.11
Wellness	3,345	3,720	(375)	0.67	0.86	(0.18)	6,550	3,720	2,830	1.26	0.83	0.43	23,267	22,320	947	0.80	0.85	(0.05)
Cont Allow Outpatient	(34,291)	0	(34,291)	(6.90)	0.00	(6.90)	(42,333)	0	(42,333)	(8.15)	0.00	(8.15)	(111,960)	0	(111,960)	(3.83)	0.00	(3.83)
TOTAL Outpatient	67,712	62,919	4,794	13.62	14.46	(0.85)	57,627	64,480	(6,853)	11.09	14.34	(3.25)	411,558	380,634	30,924	14.06	14.42	(0.36)
TOTAL SNF Resident Revenue	2,169,869	1,891,684	278,185	436.33	434.87	1.46	2,319,203	1,954,205	364,998	446.34	434.75	11.59	12,839,036	11,475,148	1,363,889	438.73	434.83	3.90
SNF Other Revenue																		
Revenue - Child Day Care	9,553	9,009	544	1.92	2.07	(0.15)	10,459	9,309	1,150	2.01	2.07	(0.06)	59,415	54,655	4,760	2.03	2.07	(0.04)
Childcare Lunches	382	323	59	0.08	0.07	0.00	396	334	62	0.08	0.07	0.00	2,230	1,959	270	0.08	0.07	0.00
Vending Machine Sales	222	269	(46)	0.04	0.06	(0.02)	364	269	95	0.07	0.06	0.01	1,709	1,611	98	0.06	0.06	0.00
Rental Income	0	206	(206)	0.00	0.05	(0.05)	384	206	178	0.07	0.05	0.03	1,127	1,236	(109)	0.04	0.05	(0.01)
Interest Income	5	1,000	(995)	0.00	0.23	(0.23)	26	1,000	(974)	0.01	0.22	(0.22)	97	6,000	(5,903)	0.00	0.23	(0.22)
DCW Wage Reimbursement	69,133	40,000	29,133	13.90	9.20	4.71	71,563	40,000	31,563	13.77	8.90	4.87	418,232	240,000	178,232	14.29	9.09	5.20
Copy Revenue	0	10	(10)	0.00	0.00	0.00	0	10	(10)	0.00	0.00	0.00	369	60	309	0.01	0.00	0.01
Garnishment Fees	0	30	(30)	0.00	0.01	(0.01)	70	30	40	0.01	0.01	0.01	70	180	(110)	0.00	0.01	0.00
Scrap Sales	0	30	(30)	0.00	0.01	(0.01)	0	30	(30)	0.00	0.01	(0.01)	0	180	(180)	0.00	0.01	(0.01)
Insurance Proceeds and Refunds	264	0	264	0.05	0.00	0.05	7,631	0	7,631	1.47	0.00	1.47	7,917	0	7,917	0.27	0.00	0.27
Exp Reimbursements	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	101	0	101	0.00	0.00	0.00
Misc Income	0	682	(682)	0.00	0.16	(0.16)	0	682	(682)	0.00	0.15	(0.15)	1,609	4,092	(2,483)	0.05	0.16	(0.10)
Recruitment Grant Income	87,186	0	87,186	17.53	0.00	17.53	55,439	0	55,439	10.67	0.00	10.67	177,725	0	177,725	6.07	0.00	6.07
QAS Income	178,547	150,211	28,336	35.90	34.53	1.37	178,716	155,218	23,498	34.39	34.53	(0.14)	1,036,924	911,278	125,646	35.43	34.53	0.90
QMI Income	26,014	35,714	(9,701)	5.23	8.21	(2.98)	26,014	36,905	(10,891)	5.01	8.21	(3.20)	156,984	216,666	(59,682)	5.36	8.21	(2.85)
Inter-Company Charges	21,400	0	21,400	4.30	0.00	4.30	21,400	0	21,400	4.12	0.00	4.12	128,400	0	128,400	4.39	0.00	4.39
Bad Debt Expenses	(7,500)	(7,500)	0	(1.51)	(1.72)	0.22	(7,500)	(7,500)	0	(1.44)	(1.67)	0.23	(45,000)	(45,000)	0	(1.54)	(1.71)	0.17
Provider Tax Expenses-QAS	(67,941)	(83,350)	15,409	(13.66)	(19.16)	5.50	(67,941)	(86,128)	18,187	(13.08)	(19.16)	6.09	(407,646)	(505,655)	98,009	(13.93)	(19.16)	5.23
Provider Tax Expenses-QMI	(8,681)	(9,836)	1,155	(1.75)	(2.26)	0.52	(8,681)	(10,164)	1,483	(1.67)	(2.26)	0.59	(52,088)	(59,672)	7,584	(1.78)	(2.26)	0.48
TOTAL SNF Other Revenue	308,583	136,798	171,785	62.05	31.45	30.60	288,338	140,200	148,138	55.49	31.19	24.30	1,488,174	827,590	660,584	50.85	31.36	19.49
Total Revenue	2,478,452	2,028,482	449,970	498.38	466.32	103.44	2,607,541	2,094,405	513,136	501.84	465.94	114.16	14,327,211	12,302,738	2,024,473	489.58	466.19	76.71
SNF Operating Expenses																		
Nursing																		
Nursing																		
Salary & Wages - RN	214,485	147,126	(67,359)	43.13	33.82	(9.31)	230,611	152,030	(78,581)	44.38	33.82	(10.56)	1,319,842	892,566	(427,277)	45.10	33.82	(11.28)



Grand Traverse Pavilions  
SNF Income Statement  
6/1/2024 to 6/30/2024

	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	95,435	88,690	(6,746)	19.19	20.39	1.20	91,453	91,646	193	17.60	20.39	2.79	568,372	538,050	(30,322)	19.42	20.39	0.97
Salary & Wages - CNA	432,469	356,526	(75,943)	86.96	81.96	(5.00)	438,340	368,410	(69,930)	84.36	81.96	(2.40)	2,558,478	2,162,924	(395,555)	87.43	81.96	(5.47)
Salary & Wages - UW SNF	5,117	11,713	6,595	1.03	2.69	1.66	6,001	12,103	6,102	1.16	2.69	1.54	69,377	71,056	1,680	2.37	2.69	0.32
Longevity - RN	725	713	(12)	0.15	0.16	0.02	725	737	12	0.14	0.16	0.02	4,350	4,326	(24)	0.15	0.16	0.02
Longevity - LPN	450	443	(7)	0.09	0.10	0.01	450	457	7	0.09	0.10	0.02	2,700	2,685	(15)	0.09	0.10	0.01
Longevity - CNA	1,625	1,598	(27)	0.33	0.37	0.04	1,625	1,652	27	0.31	0.37	0.05	9,750	9,697	(53)	0.33	0.37	0.03
FICA - Nursing	58,103	47,517	(10,585)	11.68	10.92	(0.76)	57,422	49,101	(8,321)	11.05	10.92	(0.13)	335,502	288,271	(47,231)	11.46	10.92	(0.54)
Workers Comp - Nursing	6,233	6,878	645	1.25	1.58	0.33	9,782	7,108	(2,674)	1.88	1.58	(0.30)	38,540	41,729	3,189	1.32	1.58	0.26
Unemployment Expenses	0	8,447	8,447	0.00	1.94	1.94	0	8,447	8,447	0.00	1.88	1.88	0	50,680	50,680	0.00	1.92	1.92
MERS DB - Nursing	31,939	31,489	(451)	6.42	7.24	0.82	31,939	32,538	599	6.15	7.24	1.09	191,635	191,031	(604)	6.55	7.24	0.69
MERS DC:Nursing	13,734	11,446	(2,289)	2.76	2.63	(0.13)	13,831	11,827	(2,004)	2.66	2.63	(0.03)	85,126	69,437	(15,689)	2.91	2.63	(0.28)
Health Ins - Nursing	70,696	60,820	(9,877)	14.22	13.98	(0.23)	62,077	60,820	(1,257)	11.95	13.53	1.58	395,948	364,918	(31,030)	13.53	13.83	0.30
Health Ins - Retirees Nursing	5,217	5,846	629	1.05	1.34	0.29	6,388	5,846	(542)	1.23	1.30	0.07	34,218	35,076	858	1.17	1.33	0.16
Dental Ins - Nursing	0	4,292	4,292	0.00	0.99	0.99	4,204	4,292	88	0.81	0.95	0.15	22,318	25,753	3,435	0.76	0.98	0.21
Uniforms - Nursing	0	1,217	1,217	0.00	0.28	0.28	0	1,217	1,217	0.00	0.27	0.27	2,129	7,302	5,173	0.07	0.28	0.20
Small Equipment	9,155	5,233	(3,923)	1.84	1.20	(0.64)	8,059	5,407	(2,652)	1.55	1.20	(0.35)	36,200	31,744	(4,457)	1.24	1.20	(0.03)
Nursing Supplies	20,880	15,479	(5,401)	4.20	3.56	(0.64)	14,647	15,995	1,347	2.82	3.56	0.74	119,242	93,903	(25,338)	4.07	3.56	(0.52)
Briefs	4,530	4,923	392	0.91	1.13	0.22	6,290	5,087	(1,203)	1.21	1.13	(0.08)	32,538	29,864	(2,674)	1.11	1.13	0.02
Stock Meds	2,676	1,375	(1,301)	0.54	0.32	(0.22)	2,667	1,420	(1,246)	0.51	0.32	(0.20)	12,194	8,339	(3,855)	0.42	0.32	(0.10)
Flu Vaccine	0	0	0	0.00	0.00	0.00	21,553	0	(21,553)	4.15	0.00	(4.15)	21,553	0	(21,553)	0.74	0.00	(0.74)
IV Supplies	0	2,248	2,248	0.00	0.52	0.52	100	2,323	2,223	0.02	0.52	0.50	9,919	13,638	3,720	0.34	0.52	0.18
Special Equipment Rental	0	139	139	0.00	0.03	0.03	0	144	144	0.00	0.03	0.03	0	844	844	0.00	0.03	0.03
Non-Legend Drugs	3,608	457	(3,151)	0.73	0.10	(0.62)	4,958	472	(4,486)	0.95	0.10	(0.85)	20,714	2,771	(17,943)	0.71	0.10	(0.60)
Professional Services - Medic	3,520	3,590	70	0.71	0.83	0.12	3,520	3,590	70	0.68	0.80	0.12	21,120	21,542	422	0.72	0.82	0.09
Agency Nurse Staffing	14,498	29,508	15,011	2.92	6.78	3.87	27,522	30,492	2,970	5.30	6.78	1.49	146,926	179,016	32,090	5.02	6.78	1.76
Building Repairs-Resident Roo	1,523	3,527	2,004	0.31	0.81	0.50	4,023	3,527	(496)	0.77	0.78	0.01	10,340	21,161	10,821	0.35	0.80	0.45
Equipment Repairs	202	1,449	1,247	0.04	0.33	0.29	2,126	1,449	(676)	0.41	0.32	(0.09)	15,492	8,696	(6,796)	0.53	0.33	(0.20)
Education & Training - Nursing	75	266	191	0.02	0.06	0.05	375	266	(109)	0.07	0.06	(0.01)	1,512	1,593	81	0.05	0.06	0.01
Vehicle Travel	0	0	0	0.00	0.00	0.00	3	0	(3)	0.00	0.00	0.00	3	0	(3)	0.00	0.00	0.00
Med Waste:Nursing-Medical Care	0	1,584	1,584	0.00	0.36	0.36	1,957	1,584	(373)	0.38	0.35	(0.02)	11,553	9,503	(2,050)	0.39	0.36	(0.03)
Resident Loss Replacement	0	18	18	0.00	0.00	0.00	0	18	18	0.00	0.00	0.00	40	111	71	0.00	0.00	0.00
<b>TOTAL Nursing</b>	<b>996,895</b>	<b>854,554</b>	<b>(142,341)</b>	<b>200.46</b>	<b>196.45</b>	<b>(4.01)</b>	<b>1,052,647</b>	<b>880,004</b>	<b>(172,643)</b>	<b>202.59</b>	<b>195.77</b>	<b>(6.81)</b>	<b>6,097,632</b>	<b>5,178,227</b>	<b>(919,405)</b>	<b>208.37</b>	<b>196.22</b>	<b>(12.15)</b>
Nurse Administration																		
Salary & Wages - Nursing Admin	128,533	86,160	(42,373)	25.85	19.81	(6.04)	133,893	89,032	(44,861)	25.77	19.81	(5.96)	747,297	522,703	(224,594)	25.54	19.81	(5.73)
Longevity-Nursing Admin	1,115	1,097	(18)	0.22	0.25	0.03	1,115	1,133	18	0.21	0.25	0.04	6,690	6,653	(37)	0.23	0.25	0.02
FICA - Nursing Admin	8,011	6,462	(1,549)	1.61	1.49	(0.13)	9,311	6,677	(2,633)	1.79	1.49	(0.31)	54,188	39,203	(14,985)	1.85	1.49	(0.37)
Workers Comp - Nurse Admin	60	60	0	0.01	0.01	0.00	60	62	2	0.01	0.01	0.00	360	365	5	0.01	0.01	0.00
MERS DB - Nursing Admin	14,407	14,171	(236)	2.90	3.26	0.36	14,407	14,643	236	2.77	3.26	0.48	86,444	85,971	(472)	2.95	3.26	0.30
MERS DC: Nurse Administration	1,856	1,094	(761)	0.37	0.25	(0.12)	1,217	1,131	(86)	0.23	0.25	0.02	5,881	6,638	757	0.20	0.25	0.05
Nurse Admin Consulting	5,763	11,100	5,337	1.16	2.55	1.39	5,650	11,100	5,450	1.09	2.47	1.38	34,524	66,600	32,076	1.18	2.52	1.34
<b>TOTAL Nurse Administration</b>	<b>159,744</b>	<b>120,144</b>	<b>(39,600)</b>	<b>32.12</b>	<b>27.62</b>	<b>(4.50)</b>	<b>165,652</b>	<b>123,779</b>	<b>(41,873)</b>	<b>31.88</b>	<b>27.54</b>	<b>(4.34)</b>	<b>935,384</b>	<b>728,134</b>	<b>(207,250)</b>	<b>31.96</b>	<b>27.59</b>	<b>(4.37)</b>
<b>TOTAL Nursing Administrative</b>	<b>1,156,639</b>	<b>974,699</b>	<b>(181,941)</b>	<b>232.58</b>	<b>224.07</b>	<b>(8.52)</b>	<b>1,218,299</b>	<b>1,003,783</b>	<b>(214,516)</b>	<b>234.47</b>	<b>223.31</b>	<b>(11.16)</b>	<b>7,033,016</b>	<b>5,906,361</b>	<b>(1,126,655)</b>	<b>240.33</b>	<b>223.81</b>	<b>(16.52)</b>
Salary & Wages - Admin	70,023	39,275	(30,749)	14.08	9.03	(5.05)	54,963	40,584	(14,379)	10.58	9.03	(1.55)	330,938	238,267	(92,672)	11.31	9.03	(2.28)
Longevity - Admin	390	384	(6)	0.08	0.09	0.01	390	396	6	0.08	0.09	0.01	2,340	2,327	(13)	0.08	0.09	0.01
FICA - Admin	4,484	2,939	(1,545)	0.90	0.68	(0.23)	4,933	3,037	(1,896)	0.95	0.68	(0.27)	25,287	17,831	(7,456)	0.86	0.68	(0.19)
Workers Comp - Admin	40	40	0	0.01	0.01	0.00	40	41	1	0.01	0.01	0.00	240	243	3	0.01	0.01	0.00

Grand Traverse Pavilions  
SNF Income Statement  
6/1/2024 to 6/30/2024

	CURRENT PERIOD						PRIOR PERIOD						YEAR TO DATE					
	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day	Actual \$	Budget \$	Var \$	Actual / Day	Budget / Day	Var / Day
<b>Administrative (con't)</b>																		
MERS - Administration	9,159	9,009	(150)	1.84	2.07	0.23	9,159	9,310	150	1.76	2.07	0.31	54,957	54,656	(300)	1.88	2.07	0.19
MERS DC:Administration	576	970	393	0.12	0.22	0.11	1,142	1,002	(140)	0.22	0.22	0.00	5,546	5,882	337	0.19	0.22	0.03
Health Ins - Administration	6,146	7,231	1,085	1.24	1.66	0.43	5,900	7,231	1,331	1.14	1.61	0.47	36,730	43,387	6,657	1.26	1.64	0.39
Dental Ins - Administration	0	312	312	0.00	0.07	0.07	246	312	66	0.05	0.07	0.02	1,257	1,872	615	0.04	0.07	0.03
Contract Services	2,410	3,218	808	0.48	0.74	0.26	910	3,218	2,308	0.18	0.72	0.54	78,707	19,310	(59,396)	2.69	0.73	(1.96)
Contract Svcs-Security	0	74	74	0.00	0.02	0.02	0	74	74	0.00	0.02	0.02	223	441	219	0.01	0.02	0.01
Professional Services - Admin	0	3,400	3,400	0.00	0.78	0.78	11,000	3,400	(7,600)	2.12	0.76	(1.36)	11,000	20,400	9,400	0.38	0.77	0.40
Legal Consultants	3,048	12,500	9,453	0.61	2.87	2.26	9,244	12,500	3,257	1.78	2.78	1.00	39,924	75,000	35,077	1.36	2.84	1.48
Dues & Memberships	3,500	3,333	(167)	0.70	0.77	0.06	3,500	3,333	(167)	0.67	0.74	0.07	23,690	20,000	(3,690)	0.81	0.76	(0.05)
License & Fees	3,151	583	(2,568)	0.63	0.13	(0.50)	0	583	583	0.00	0.13	0.13	3,914	3,500	(414)	0.13	0.13	0.00
Subscriptions	0	6	6	0.00	0.00	0.00	0	6	6	0.00	0.00	0.00	0	36	36	0.00	0.00	0.00
Education & Training - Admin	67	100	34	0.01	0.02	0.01	2,639	100	(2,538)	0.51	0.02	(0.49)	3,200	602	(2,599)	0.11	0.02	(0.09)
Travel	0	26	26	0.00	0.01	0.01	2	26	24	0.00	0.01	0.01	2	158	156	0.00	0.01	0.01
Board Meeting Expenses	0	4	4	0.00	0.00	0.00	152	4	(148)	0.03	0.00	(0.03)	152	25	(127)	0.01	0.00	0.00
Miscellaneous Expenses	149	48	(101)	0.03	0.01	(0.02)	70	48	(22)	0.01	0.01	0.00	908	288	(619)	0.03	0.01	(0.02)
<b>TOTAL Administrative</b>	<b>103,144</b>	<b>83,453</b>	<b>(19,690)</b>	<b>20.74</b>	<b>19.18</b>	<b>(1.56)</b>	<b>104,290</b>	<b>85,207</b>	<b>(19,083)</b>	<b>20.07</b>	<b>18.96</b>	<b>(1.12)</b>	<b>619,013</b>	<b>504,227</b>	<b>(114,786)</b>	<b>21.15</b>	<b>19.11</b>	<b>(2.05)</b>
<b>Finance</b>																		
Salary & Wages - Financial Ma	53,247	21,785	(31,463)	10.71	5.01	(5.70)	36,985	22,511	(14,474)	7.12	5.01	(2.11)	189,308	132,160	(57,148)	6.47	5.01	(1.46)
Longevity - Financial Mgt	235	231	(4)	0.05	0.05	0.01	235	239	4	0.05	0.05	0.01	1,410	1,402	(8)	0.05	0.05	0.00
FICA - Fin Mgmt	2,321	1,634	(687)	0.47	0.38	(0.09)	2,577	1,688	(889)	0.50	0.38	(0.12)	13,416	9,912	(3,504)	0.46	0.38	(0.08)
Workers Comp - Fin Mgmt	15	15	0	0.00	0.00	0.00	15	16	1	0.00	0.00	0.00	90	91	1	0.00	0.00	0.00
MERS DB - Financial Management	2,511	2,470	(41)	0.50	0.57	0.06	2,511	2,552	41	0.48	0.57	0.08	15,067	14,985	(82)	0.51	0.57	0.05
MERS DC:Financial Management	215	456	241	0.04	0.10	0.06	825	471	(354)	0.16	0.10	(0.05)	2,405	2,766	360	0.08	0.10	0.02
Health Ins - Financial Mgmt	590	1,005	415	0.12	0.23	0.11	726	1,005	279	0.14	0.22	0.08	5,303	6,032	729	0.18	0.23	0.05
Dental Ins - Financial Mgmt	0	131	131	0.00	0.03	0.03	92	131	39	0.02	0.03	0.01	540	784	244	0.02	0.03	0.01
Office Supplies	2,483	1,375	(1,108)	0.50	0.32	(0.18)	858	1,421	563	0.17	0.32	0.15	9,748	8,343	(1,405)	0.33	0.32	(0.02)
Copy Supplies	605	634	29	0.12	0.15	0.02	594	655	61	0.11	0.15	0.03	10,641	3,845	(6,797)	0.36	0.15	(0.22)
Computer Supplies	1,885	3,575	1,689	0.38	0.82	0.44	3,463	3,575	111	0.67	0.80	0.13	11,914	21,448	9,533	0.41	0.81	0.41
Postage	16	872	856	0.00	0.20	0.20	1,425	901	(524)	0.27	0.20	(0.07)	3,896	5,289	1,393	0.13	0.20	0.07
Small Equipment - IT	4,754	1,508	(3,246)	0.96	0.35	(0.61)	3,023	1,558	(1,465)	0.58	0.35	(0.24)	22,747	9,148	(13,599)	0.78	0.35	(0.43)
Audit Expenses	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	1,900	2,900	1,000	0.06	0.11	0.04
IT Consultants	250	3,457	3,207	0.05	0.79	0.74	0	3,457	3,457	0.00	0.77	0.77	9,621	20,743	11,122	0.33	0.79	0.46
Printing & Binding	555	447	(107)	0.11	0.10	(0.01)	736	447	(288)	0.14	0.10	(0.04)	3,467	2,684	(783)	0.12	0.10	(0.02)
Data Processing	2,473	1,638	(834)	0.50	0.38	(0.12)	4,746	1,638	(3,107)	0.91	0.36	(0.55)	16,504	9,830	(6,674)	0.56	0.37	(0.19)
Maintenance Agreements Softwa	26,642	24,310	(2,332)	5.36	5.59	0.23	24,070	24,310	240	4.63	5.41	0.78	149,845	145,860	(3,985)	5.12	5.53	0.41
Equipment Repairs	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	249	0	(249)	0.01	0.00	(0.01)
Communication Equip Repairs	3,487	2,597	(891)	0.70	0.60	(0.10)	1,949	2,597	647	0.38	0.58	0.20	11,189	15,579	4,390	0.38	0.59	0.21
Education & Training - Fin Mgt	321	155	(166)	0.06	0.04	(0.03)	266	155	(111)	0.05	0.03	(0.02)	786	932	146	0.03	0.04	0.01
Travel - Mileage	204	0	(204)	0.04	0.00	(0.04)	0	0	0	0.00	0.00	0.00	204	0	(204)	0.01	0.00	(0.01)
Other Insurance	25,374	25,000	(374)	5.10	5.75	0.64	25,374	25,000	(374)	4.88	5.56	0.68	152,246	150,000	(2,246)	5.20	5.68	0.48
Telephone-Snf	5,532	5,000	(532)	1.11	1.15	0.04	5,972	5,000	(972)	1.15	1.11	(0.04)	32,443	30,000	(2,443)	1.11	1.14	0.03
Internet	3,471	2,500	(971)	0.70	0.57	(0.12)	1,863	2,500	637	0.36	0.56	0.20	17,092	15,000	(2,092)	0.58	0.57	(0.02)
Cellular Phone	2,692	1,126	(1,567)	0.54	0.26	(0.28)	2,692	1,126	(1,567)	0.52	0.25	(0.27)	17,823	6,756	(11,068)	0.61	0.26	(0.35)
Television - SNF	2,104	2,387	283	0.42	0.55	0.13	4,196	2,387	(1,809)	0.81	0.53	(0.28)	14,615	14,321	(294)	0.50	0.54	0.04
Bond Interest Expense	24,728	24,612	(116)	4.97	5.66	0.69	24,728	25,432	704	4.76	5.66	0.90	149,057	149,313	257	5.09	5.66	0.56
Bank Charges	2,263	2,432	168	0.46	0.56	0.10	2,832	2,432	(400)	0.55	0.54	0.00	13,996	14,590	594	0.48	0.55	0.07
<b>TOTAL Finance</b>	<b>168,974</b>	<b>131,351</b>	<b>(37,623)</b>	<b>33.98</b>	<b>30.20</b>	<b>(3.78)</b>	<b>152,755</b>	<b>133,204</b>	<b>(19,551)</b>	<b>29.40</b>	<b>29.63</b>	<b>0.24</b>	<b>877,523</b>	<b>794,712</b>	<b>(82,811)</b>	<b>29.99</b>	<b>30.11</b>	<b>0.13</b>



Grand Traverse Pavilions  
SNF Income Statement  
6/1/2024 to 6/30/2024

	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 Resources																		
Salary & Wages - Human Resources	(220)	15,655	15,875	(0.04)	3.60	3.64	26,653	16,177	(10,476)	5.13	3.60	(1.53)	104,807	94,975	(9,832)	3.58	3.60	0.02
Longevity - Human Resources	230	226	(4)	0.05	0.05	0.01	230	234	4	0.04	0.05	0.01	1,380	1,372	(8)	0.05	0.05	0.00
FICA - Human Res	1,218	1,174	(44)	0.24	0.27	0.03	2,123	1,213	(910)	0.41	0.27	(0.14)	10,255	7,123	(3,132)	0.35	0.27	(0.08)
Workers Comp - Human Res	10	10	0	0.00	0.00	0.00	10	10	0	0.00	0.00	0.00	60	61	1	0.00	0.00	0.00
MERS DB - Human Resources	2,822	2,775	(46)	0.57	0.64	0.07	2,822	2,868	46	0.54	0.64	0.09	16,930	16,838	(92)	0.58	0.64	0.06
MERS DC: Human Resources	317	0	(317)	0.06	0.00	(0.06)	317	0	(317)	0.06	0.00	(0.06)	705	0	(705)	0.02	0.00	(0.02)
Health Ins - Human Resources	1,750	864	(886)	0.35	0.20	(0.15)	655	864	209	0.13	0.19	0.07	5,379	5,183	(196)	0.18	0.20	0.01
Dental Ins - Human Resources	0	178	178	0.00	0.04	0.04	138	178	40	0.03	0.04	0.01	690	1,066	375	0.02	0.04	0.02
Life Insurance	162	127	(35)	0.03	0.03	0.00	165	127	(38)	0.03	0.03	0.00	928	765	(164)	0.03	0.03	0.00
Employee Recogn	4,412	1,667	(2,746)	0.89	0.38	(0.50)	6,283	1,667	(4,616)	1.21	0.37	(0.84)	13,639	10,000	(3,639)	0.47	0.38	(0.09)
Other Fringe Benefit - Cobra	0	156	156	0.00	0.04	0.04	0	156	156	0.00	0.03	0.03	1,002	937	(65)	0.03	0.04	0.00
HSA Funding	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	150	0	(150)	0.01	0.00	(0.01)
Contract Services - HR	3,344	2,575	(769)	0.67	0.59	(0.08)	1,610	2,575	965	0.31	0.57	0.26	20,897	15,449	(5,448)	0.71	0.59	(0.13)
Employee Advertising/Recruti	5,251	0	(5,251)	1.06	0.00	(1.06)	2,313	0	(2,313)	0.45	0.00	(0.45)	7,904	0	(7,904)	0.27	0.00	(0.27)
CNA Registry Fee	240	62	(178)	0.05	0.01	(0.03)	240	62	(178)	0.05	0.01	(0.03)	1,040	372	(668)	0.04	0.01	(0.02)
Testing Fees	0	2,520	2,520	0.00	0.58	0.58	0	2,520	2,520	0.00	0.56	0.56	17,125	15,122	(2,003)	0.59	0.57	(0.01)
Education & Training - Hum Res	0	146	146	0.00	0.03	0.03	539	146	(393)	0.10	0.03	(0.07)	539	873	334	0.02	0.03	0.01
<b>TOTAL Human Resources</b>	<b>19,536</b>	<b>28,135</b>	<b>8,599</b>	<b>3.93</b>	<b>6.47</b>	<b>2.54</b>	<b>44,099</b>	<b>28,797</b>	<b>(15,302)</b>	<b>8.49</b>	<b>6.41</b>	<b>(2.08)</b>	<b>203,431</b>	<b>170,135</b>	<b>(33,296)</b>	<b>6.95</b>	<b>6.45</b>	<b>(0.50)</b>
Community Relations and Volunteer Services																		
Salary & Wages - Volunteer &	4,781	4,325	(455)	0.96	0.99	0.03	4,923	4,470	(453)	0.95	0.99	0.05	28,183	26,241	(1,942)	0.96	0.99	0.03
FICA - Volunteer & Comm Rel	339	331	(8)	0.07	0.08	0.01	357	342	(15)	0.07	0.08	0.01	2,062	2,007	(55)	0.07	0.08	0.01
Workers Comp - Vol & Comm Rel	5	5	0	0.00	0.00	0.00	5	5	0	0.00	0.00	0.00	30	30	0	0.00	0.00	0.00
MERS DB - Volunteer & Comm Rel	974	958	(16)	0.20	0.22	0.02	974	990	16	0.19	0.22	0.03	5,843	5,811	(32)	0.20	0.22	0.02
MERS DC: Volunteer & Comm Rel	207	51	(156)	0.04	0.01	(0.03)	211	53	(159)	0.04	0.01	(0.03)	1,396	308	(1,087)	0.05	0.01	(0.04)
Marketing and Fund Raising	4,135	7,917	3,782	0.83	1.82	0.99	8,187	7,917	(270)	1.58	1.76	0.19	22,827	47,500	24,673	0.78	1.80	1.02
<b>TOTAL Community Relations and Volunteer Services</b>	<b>10,440</b>	<b>13,587</b>	<b>3,147</b>	<b>2.10</b>	<b>3.12</b>	<b>1.02</b>	<b>14,657</b>	<b>13,776</b>	<b>(882)</b>	<b>2.82</b>	<b>3.06</b>	<b>0.24</b>	<b>60,341</b>	<b>81,897</b>	<b>21,556</b>	<b>2.06</b>	<b>3.10</b>	<b>1.04</b>
Maintenance																		
Salary & Wages - ES	67,169	53,383	(13,787)	13.51	12.27	(1.23)	71,289	55,162	(16,127)	13.72	12.27	(1.45)	385,454	323,855	(61,599)	13.17	12.27	(0.90)
Longevity - Environmental Serv	330	325	(5)	0.07	0.07	0.01	330	335	5	0.06	0.07	0.01	1,980	1,969	(11)	0.07	0.07	0.01
FICA - Environ Serv	5,618	4,004	(1,614)	1.13	0.92	(0.21)	4,274	4,137	(136)	0.82	0.92	0.10	26,875	24,289	(2,586)	0.92	0.92	0.00
Workers Comp - Plant Ops	500	502	2	0.10	0.12	0.01	500	518	18	0.10	0.12	0.02	3,350	3,043	(307)	0.11	0.12	0.00
MERS DB - Env. Serv.	4,185	4,116	(69)	0.84	0.95	0.10	4,185	4,253	69	0.81	0.95	0.14	25,107	24,970	(137)	0.86	0.95	0.09
MERS DC: Environmental Services	807	273	(534)	0.16	0.06	(0.10)	731	282	(448)	0.14	0.06	(0.08)	4,572	1,658	(2,914)	0.16	0.06	(0.09)
Health Ins - Env Serv	6,620	5,897	(723)	1.33	1.36	0.02	6,250	5,897	(353)	1.20	1.31	0.11	37,230	35,383	(1,847)	1.27	1.34	0.07
Health Ins - Retirees - EVS	2,390	2,029	(361)	0.48	0.47	(0.01)	2,390	2,029	(361)	0.46	0.45	(0.01)	14,500	12,174	(2,326)	0.50	0.46	(0.03)
Dental Ins - Env Serv	0	335	335	0.00	0.08	0.08	370	335	(35)	0.07	0.07	0.00	1,925	2,009	84	0.07	0.08	0.01
Uniforms - Plant Ops	720	290	(430)	0.14	0.07	(0.08)	242	290	48	0.05	0.06	0.02	3,470	1,739	(1,731)	0.12	0.07	(0.05)
Supplies - Plant Ops	5,321	5,757	436	1.07	1.32	0.25	7,285	5,948	(1,337)	1.40	1.32	(0.08)	46,541	34,923	(11,618)	1.59	1.32	(0.27)
Small Equipment	11,197	4,467	(6,730)	2.25	1.03	(1.22)	3,572	4,616	1,044	0.69	1.03	0.34	38,206	27,103	(11,103)	1.31	1.03	(0.28)
Building Repairs	9,408	15,234	5,825	1.89	3.50	1.61	1,280	15,234	13,954	0.25	3.39	3.14	55,657	91,403	35,746	1.90	3.46	1.56
Equipment Repairs	3,712	4,616	904	0.75	1.06	0.31	4,967	4,616	(351)	0.96	1.03	0.07	31,354	27,697	(3,657)	1.07	1.05	(0.02)
Vehicle Repair	1,478	166	(1,311)	0.30	0.04	(0.26)	553	166	(386)	0.11	0.04	(0.07)	6,446	997	(5,449)	0.22	0.04	(0.18)
Elevator	7,017	95	(6,922)	1.41	0.02	(1.39)	0	95	95	0.00	0.02	0.02	8,977	571	(8,406)	0.31	0.02	(0.29)
Lawn, Tree and Brush Services	3,658	1,696	(1,961)	0.74	0.39	(0.35)	908	1,696	789	0.17	0.38	0.20	6,164	10,179	4,015	0.21	0.39	0.18
Snow Removal - Contract	3,585	1,516	(2,070)	0.72	0.35	(0.37)	0	1,516	1,516	0.00	0.34	0.34	9,178	9,094	(84)	0.31	0.34	0.03
Education & Training - ES	0	158	158	0.00	0.04	0.04	0	158	158	0.00	0.04	0.04	0	947	947	0.00	0.04	0.04
Vehicle Fuel	293	883	589	0.06	0.20	0.14	1,585	883	(702)	0.31	0.20	(0.11)	4,759	5,297	538	0.16	0.20	0.04

Grand Traverse Pavilions  
SNF Income Statement  
6/1/2024 to 6/30/2024

	CURRENT PERIOD						PRIOR PERIOD						YEAR TO DATE					
	Actual	Budget	\$	Var	Actual / Day	Budget / Day	Actual	Budget	\$	Var	Actual / Day	Budget / Day	Actual	Budget	\$	Var	Actual / Day	Budget / Day
Maintenance (cont')																		
Parking Garage Expenses	2,042	1,717	(324)	0.41	0.39	(0.02)	3,000	1,717	(1,283)	0.58	0.38	(0.20)	11,212	10,303	(909)	0.38	0.39	0.01
Water	3,241	3,258	17	0.65	0.75	0.10	2,665	3,367	702	0.51	0.75	0.24	17,479	19,767	2,288	0.60	0.75	0.15
Sewer	6,500	5,811	(689)	1.31	1.34	0.03	6,338	6,005	(333)	1.22	1.34	0.12	42,213	35,255	(6,958)	1.44	1.34	(0.11)
Electric	28,699	22,660	(6,039)	5.77	5.21	(0.56)	22,027	23,415	1,388	4.24	5.21	0.97	126,361	137,470	11,109	4.32	5.21	0.89
Natural Gas	9,515	8,964	(551)	1.91	2.06	0.15	6,323	9,263	2,940	1.22	2.06	0.84	53,784	54,381	597	1.84	2.06	0.22
Refuse Disposal	2,945	3,116	171	0.59	0.72	0.12	2,523	3,116	593	0.49	0.69	0.21	16,628	18,697	2,069	0.57	0.71	0.14
<b>TOTAL Maintenance</b>	<b>186,950</b>	<b>151,267</b>	<b>(35,683)</b>	<b>37.59</b>	<b>34.77</b>	<b>(2.82)</b>	<b>153,585</b>	<b>155,051</b>	<b>1,466</b>	<b>29.56</b>	<b>34.49</b>	<b>4.94</b>	<b>979,421</b>	<b>915,172</b>	<b>(64,249)</b>	<b>33.47</b>	<b>34.68</b>	<b>1.21</b>
Housekeeping																		
Salary & Wages - Housekeeping	50,741	55,543	4,802	10.20	12.77	2.57	54,704	57,395	2,690	10.53	12.77	2.24	326,822	336,963	10,141	11.17	12.77	1.60
Longevity - Housekeeping	875	861	(14)	0.18	0.20	0.02	875	889	14	0.17	0.20	0.03	5,250	5,221	(29)	0.18	0.20	0.02
FICA - Housekeeping	3,481	4,166	685	0.70	0.96	0.26	4,028	4,305	277	0.78	0.96	0.18	24,112	25,272	1,161	0.82	0.96	0.13
Workers Comp - Housekeeping	650	652	2	0.13	0.15	0.02	650	674	24	0.13	0.15	0.02	4,209	3,956	(253)	0.14	0.15	0.01
MERS DB - Housekeeping	1,541	1,516	(25)	0.31	0.35	0.04	1,541	1,566	25	0.30	0.35	0.05	9,247	9,197	(50)	0.32	0.35	0.03
MERS DC:Housekeeping	1,860	2,276	416	0.37	0.52	0.15	2,015	2,352	337	0.39	0.52	0.14	13,072	13,809	737	0.45	0.52	0.08
Health Ins - Housekeeping	8,266	4,984	(3,282)	1.66	1.15	(0.52)	7,445	4,984	(2,461)	1.43	1.11	(0.32)	43,969	29,906	(14,062)	1.50	1.13	(0.37)
Dental Ins - Housekeeping	0	417	417	0.00	0.10	0.10	467	417	(51)	0.09	0.09	0.00	2,377	2,499	122	0.08	0.09	0.01
Uniforms - Housekeeping	0	147	147	0.00	0.03	0.03	0	147	147	0.00	0.03	0.03	284	885	601	0.01	0.03	0.02
Supplies - Housekeeping	7,649	6,461	(1,188)	1.54	1.49	(0.05)	8,881	6,676	(2,205)	1.71	1.49	(0.22)	52,745	39,196	(13,548)	1.80	1.49	(0.32)
Contract Services-Hskpg	224	1,977	1,753	0.05	0.45	0.41	880	2,043	1,163	0.17	0.45	0.29	2,301	11,994	9,693	0.08	0.45	0.38
<b>TOTAL Housekeeping</b>	<b>75,288</b>	<b>79,000</b>	<b>3,712</b>	<b>15.14</b>	<b>18.16</b>	<b>3.02</b>	<b>81,487</b>	<b>81,449</b>	<b>(38)</b>	<b>15.68</b>	<b>18.12</b>	<b>2.44</b>	<b>484,386</b>	<b>478,899</b>	<b>(5,488)</b>	<b>16.55</b>	<b>18.15</b>	<b>1.59</b>
Laundry																		
Salary & Wages - Laundry	28,397	24,677	(3,720)	5.71	5.67	(0.04)	30,408	25,499	(4,908)	5.85	5.67	(0.18)	172,945	149,705	(23,240)	5.91	5.67	(0.24)
Longevity - Laundry	200	197	(3)	0.04	0.05	0.01	200	203	3	0.04	0.05	0.01	1,200	1,193	(7)	0.04	0.05	0.00
FICA - Laundry	2,162	1,851	(312)	0.43	0.43	(0.01)	2,093	1,912	(181)	0.40	0.43	0.02	12,513	11,228	(1,285)	0.43	0.43	0.00
Workers Comp - Laundry	250	251	1	0.05	0.06	0.01	250	259	9	0.05	0.06	0.01	1,500	1,522	22	0.05	0.06	0.01
MERS DB - Laundry	1,621	1,595	(27)	0.33	0.37	0.04	1,621	1,648	27	0.31	0.37	0.05	9,727	9,674	(53)	0.33	0.37	0.03
MERS DC:Laundry	316	381	65	0.06	0.09	0.02	292	394	102	0.06	0.09	0.03	2,468	2,313	(156)	0.08	0.09	0.00
Health Ins - Laundry	2,671	2,500	(172)	0.54	0.57	0.04	2,491	2,500	8	0.48	0.56	0.08	15,992	14,997	(994)	0.55	0.57	0.02
Dental Ins - Laundry	0	196	196	0.00	0.05	0.05	180	196	16	0.03	0.04	0.01	872	1,176	304	0.03	0.04	0.01
Supplies - Laundry	4,148	3,963	(185)	0.83	0.91	0.08	4,862	4,095	(767)	0.94	0.91	(0.02)	27,788	24,041	(3,747)	0.95	0.91	(0.04)
Linen Replacements - Laundry	1,661	1,574	(87)	0.33	0.36	0.03	1,301	1,627	326	0.25	0.36	0.11	9,293	9,552	259	0.32	0.36	0.04
<b>TOTAL Laundry</b>	<b>41,428</b>	<b>37,184</b>	<b>(4,244)</b>	<b>8.33</b>	<b>8.55</b>	<b>0.22</b>	<b>43,698</b>	<b>38,333</b>	<b>(5,365)</b>	<b>8.41</b>	<b>8.53</b>	<b>0.12</b>	<b>254,297</b>	<b>225,401</b>	<b>(28,896)</b>	<b>8.69</b>	<b>8.54</b>	<b>(0.15)</b>
Dietary																		
Small Equipment - Dietary	0	0	0	0.00	0.00	0.00	2,340	0	(2,340)	0.45	0.00	(0.45)	5,381	0	(5,381)	0.18	0.00	(0.18)
Contract Svcs-Dining	229,563	216,446	(13,117)	46.16	49.76	3.60	225,721	216,446	(9,275)	43.44	48.15	4.71	1,344,444	1,298,676	(45,768)	45.94	49.21	3.27
<b>TOTAL Dietary</b>	<b>229,563</b>	<b>216,446</b>	<b>(13,117)</b>	<b>46.16</b>	<b>49.76</b>	<b>3.60</b>	<b>228,061</b>	<b>216,446</b>	<b>(11,615)</b>	<b>43.89</b>	<b>48.15</b>	<b>4.26</b>	<b>1,349,825</b>	<b>1,298,676</b>	<b>(51,150)</b>	<b>46.13</b>	<b>49.21</b>	<b>3.09</b>
Therapy																		
Salary & Wages - Therapy	144,507	109,256	(35,252)	29.06	25.12	(3.94)	150,076	112,897	(37,178)	28.88	25.12	(3.77)	822,131	662,817	(159,314)	28.09	25.12	(2.98)
Longevity-Therapy	400	393	(7)	0.08	0.09	0.01	400	407	7	0.08	0.09	0.01	2,400	2,387	(13)	0.08	0.09	0.01
FICA - Therapy	9,846	8,194	(1,652)	1.98	1.88	(0.10)	10,106	8,467	(1,639)	1.94	1.88	(0.06)	57,843	49,711	(8,132)	1.98	1.88	(0.09)
Workers Comp - Therapy	500	502	2	0.10	0.12	0.01	500	518	18	0.10	0.12	0.02	3,000	3,043	43	0.10	0.12	0.01
MERS DB - Therapy	8,474	8,335	(139)	1.70	1.92	0.21	8,474	8,613	139	1.63	1.92	0.29	50,845	50,567	(278)	1.74	1.92	0.18
MERS DC:Therapy	1,824	775	(1,049)	0.37	0.18	(0.19)	1,745	800	(945)	0.34	0.18	(0.16)	8,016	4,699	(3,316)	0.27	0.18	(0.10)
Health Ins - Therapy Services	10,191	3,924	(6,267)	2.05	0.90	(1.15)	10,456	4,055	(6,401)	2.01	0.90	(1.11)	50,086	23,804	(26,282)	1.71	0.90	(0.81)
Dental Ins - Therapy	0	342	342	0.00	0.08	0.08	628	342	(286)	0.12	0.08	(0.04)	2,171	2,052	(120)	0.07	0.08	0.00
Supplies - Therapy	534	406	(128)	0.11	0.09	(0.01)	560	420	(140)	0.11	0.09	(0.01)	3,584	2,466	(1,119)	0.12	0.09	(0.03)
Small Equipment - Therapy	93	36	(57)	0.02	0.01	(0.01)	0	37	37	0.00	0.01	0.01	1,245	220	(1,025)	0.04	0.01	(0.03)



Grand Traverse Pavilions  
SNF Income Statement  
6/1/2024 to 6/30/2024

	CURRENT PERIOD						PRIOR PERIOD						YEAR TO DATE					
	Actual	Budget	\$	Var	Actual / Day	Budget / Day	Actual	Budget	\$	Var	Actual / Day	Budget / Day	Actual	Budget	\$	Var	Actual / Day	Budget / Day
<b>Therapy (con't)</b>																		
Professional Service - Medica	1,000	419	(581)	0.20	0.10	(0.10)	600	433	(167)	0.12	0.10	(0.02)	6,342	2,543	(3,799)	0.22	0.10	(0.12)
Advertising-Wellness Center	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	577	0	(576)	0.02	0.00	(0.02)
Consultant - Therapy	4,804	4,272	(532)	0.97	0.98	0.02	4,920	4,414	(505)	0.95	0.98	0.04	28,011	25,917	(2,095)	0.96	0.98	0.02
Pool Maintenance	262	412	150	0.05	0.09	0.04	3,156	412	(2,744)	0.61	0.09	(0.52)	5,123	2,473	(2,650)	0.18	0.09	(0.08)
Dues & Memberships - Therapy	0	40	40	0.00	0.01	0.01	0	40	40	0.00	0.01	0.01	0	237	237	0.00	0.01	0.01
Education & Training - Therapy	330	0	(330)	0.07	0.00	(0.07)	0	0	0	0.00	0.00	0.00	388	0	(388)	0.01	0.00	(0.01)
Travel - Therapy	74	0	(74)	0.01	0.00	(0.01)	0	0	0	0.00	0.00	0.00	74	0	(74)	0.00	0.00	0.00
<b>TOTAL Therapy</b>	<b>182,840</b>	<b>137,306</b>	<b>(45,533)</b>	<b>36.77</b>	<b>31.56</b>	<b>(5.20)</b>	<b>191,620</b>	<b>141,857</b>	<b>(49,764)</b>	<b>36.88</b>	<b>31.56</b>	<b>(5.32)</b>	<b>1,041,836</b>	<b>832,938</b>	<b>(208,898)</b>	<b>35.60</b>	<b>31.56</b>	<b>(4.04)</b>
<b>Ancillary</b>																		
Medical Supplies	3,723	2,365	(1,358)	0.75	0.54	(0.20)	3,131	2,444	(687)	0.60	0.54	(0.06)	22,350	14,350	(8,000)	0.76	0.54	(0.22)
Oxygen	3,755	3,001	(754)	0.76	0.69	(0.07)	3,945	3,101	(843)	0.76	0.69	(0.07)	19,723	18,208	(1,515)	0.67	0.69	0.02
Legend Drugs	34,014	33,607	(408)	6.84	7.73	0.89	65,449	34,727	(30,722)	12.60	7.73	(4.87)	248,367	203,880	(44,487)	8.49	7.73	(0.76)
Lab Services	500	1,177	677	0.10	0.27	0.17	1,500	1,216	(284)	0.29	0.27	(0.02)	8,361	7,142	(1,220)	0.29	0.27	(0.02)
Radiology Services	1,023	823	(200)	0.21	0.19	(0.02)	1,432	850	(582)	0.28	0.19	(0.09)	7,471	4,993	(2,479)	0.26	0.19	(0.07)
Misc Medical Services	190	224	33	0.04	0.05	0.01	1,500	231	(1,269)	0.29	0.05	(0.24)	1,912	1,357	(555)	0.07	0.05	(0.01)
<b>TOTAL Ancillary</b>	<b>43,206</b>	<b>41,197</b>	<b>(2,009)</b>	<b>8.69</b>	<b>9.47</b>	<b>0.78</b>	<b>76,956</b>	<b>42,570</b>	<b>(34,386)</b>	<b>14.81</b>	<b>9.47</b>	<b>(5.34)</b>	<b>308,184</b>	<b>249,929</b>	<b>(58,255)</b>	<b>10.53</b>	<b>9.47</b>	<b>(1.06)</b>
<b>Diversional Therapy</b>																		
Salary & Wages - Life Enrichm	24,709	30,101	5,392	4.97	6.92	1.95	27,333	31,104	3,772	5.26	6.92	1.66	159,758	182,613	22,855	5.46	6.92	1.46
Longevity - Life Enrichment	515	507	(8)	0.10	0.12	0.01	515	523	8	0.10	0.12	0.02	3,090	3,073	(17)	0.11	0.12	0.01
FICA - Life Enrichment	2,515	2,258	(258)	0.51	0.52	0.01	2,626	2,333	(294)	0.51	0.52	0.01	18,171	13,696	(4,476)	0.62	0.52	(0.10)
Workers Comp - Life Enrichme	100	100	0	0.02	0.02	0.00	100	104	4	0.02	0.02	0.00	600	609	9	0.02	0.02	0.00
MERS DB - Life Enrichment	634	623	(10)	0.13	0.14	0.02	634	644	10	0.12	0.14	0.02	3,803	3,782	(21)	0.13	0.14	0.01
MERS DC:Life Enrichment	858	0	(858)	0.17	0.00	(0.17)	868	0	(868)	0.17	0.00	(0.17)	5,262	0	(5,262)	0.18	0.00	(0.18)
Health Ins - Life Enrichment	1,857	3,016	1,158	0.37	0.69	0.32	3,553	3,016	(537)	0.68	0.67	(0.01)	14,887	18,095	3,208	0.51	0.69	0.18
Dental Ins - Life Enrichment	0	221	221	0.00	0.05	0.05	205	221	15	0.04	0.05	0.01	1,009	1,323	314	0.03	0.05	0.02
Supplies - Diversional Therapy	746	395	(351)	0.15	0.09	(0.06)	945	408	(538)	0.18	0.09	(0.09)	4,310	2,394	(1,916)	0.15	0.09	(0.06)
Activity Supplies - Eden	959	906	(53)	0.19	0.21	0.02	130	936	806	0.03	0.21	0.18	3,860	5,495	1,635	0.13	0.21	0.08
Educ. & Training- Activities	0	61	61	0.00	0.01	0.01	0	61	61	0.00	0.01	0.01	131	368	237	0.00	0.01	0.01
Special Functions	500	934	434	0.10	0.21	0.11	1,171	934	(237)	0.23	0.21	(0.02)	5,574	5,603	29	0.19	0.21	0.02
Activity Expenses	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00	407	0	(407)	0.01	0.00	(0.01)
<b>TOTAL Diversional Therapy</b>	<b>33,393</b>	<b>39,121</b>	<b>5,728</b>	<b>6.71</b>	<b>8.99</b>	<b>2.28</b>	<b>38,080</b>	<b>40,284</b>	<b>2,204</b>	<b>7.33</b>	<b>8.96</b>	<b>1.63</b>	<b>220,862</b>	<b>237,050</b>	<b>16,188</b>	<b>7.55</b>	<b>8.98</b>	<b>1.44</b>
<b>Human Services</b>																		
Salary & Wages - Human Serv	13,326	14,783	1,457	2.68	3.40	0.72	14,162	15,275	1,113	2.73	3.40	0.67	88,996	89,681	685	3.04	3.40	0.36
Longevity - Human Services	115	113	(2)	0.02	0.03	0.00	115	117	2	0.02	0.03	0.00	690	686	(4)	0.02	0.03	0.00
FICA - Human Serv	897	1,109	211	0.18	0.25	0.07	898	1,146	248	0.17	0.25	0.08	6,228	6,726	498	0.21	0.25	0.04
Workers Comp - Human Serv	20	20	0	0.00	0.00	0.00	20	21	1	0.00	0.00	0.00	120	122	2	0.00	0.00	0.00
MERS DB - Human Services	1,125	1,107	(18)	0.23	0.25	0.03	1,125	1,144	18	0.22	0.25	0.04	6,751	6,714	(37)	0.23	0.25	0.02
MERS DC:Human Services	588	731	143	0.12	0.17	0.05	547	756	209	0.11	0.17	0.06	3,005	4,437	1,432	0.10	0.17	0.07
Health Ins - Human Services	1,333	1,760	426	0.27	0.40	0.14	1,541	1,760	219	0.30	0.39	0.09	12,579	10,559	(2,020)	0.43	0.40	(0.03)
Dental Ins - Human Services	0	120	120	0.00	0.03	0.03	128	120	(8)	0.02	0.03	0.00	813	723	(90)	0.03	0.03	0.00
Consultant Services-Psych.	0	1,530	1,530	0.00	0.35	0.35	0	1,530	1,530	0.00	0.34	0.34	0	9,180	9,180	0.00	0.35	0.35
Education & Training - Hum Ser	0	92	92	0.00	0.02	0.02	0	92	92	0.00	0.02	0.02	0	551	551	0.00	0.02	0.02
<b>TOTAL Human Services</b>	<b>17,405</b>	<b>21,365</b>	<b>3,959</b>	<b>3.50</b>	<b>4.91</b>	<b>1.41</b>	<b>18,536</b>	<b>21,960</b>	<b>3,424</b>	<b>3.57</b>	<b>4.89</b>	<b>1.32</b>	<b>119,183</b>	<b>129,379</b>	<b>10,197</b>	<b>4.07</b>	<b>4.90</b>	<b>0.83</b>
<b>Child Care</b>																		
Salary & Wages - CC Asst. CDC	13,120	17,069	3,949	2.64	3.92	1.29	11,653	17,638	5,985	2.24	3.92	1.68	78,538	103,552	25,014	2.68	3.92	1.24
Salary & Wages - Facilitator	9,751	0	(9,751)	1.96	0.00	(1.96)	8,853	0	(8,853)	1.70	0.00	(1.70)	41,289	0	(41,289)	1.41	0.00	(1.41)
FICA - CDC	1,626	1,280	(346)	0.33	0.29	(0.03)	1,479	1,323	(156)	0.28	0.29	0.01	8,680	7,766	(914)	0.30	0.29	0.00

Grand Traverse Pavilions  
SNF Income Statement  
6/1/2024 to 6/30/2024

	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)																		
MERS DB - CDC	551	542	(9)	0.11	0.12	0.01	551	560	9	0.11	0.12	0.02	3,304	3,285	(18)	0.11	0.12	0.01
MERS DC-Child Care	539	354	(185)	0.11	0.08	(0.03)	502	365	(137)	0.10	0.08	(0.02)	3,000	2,145	(855)	0.10	0.08	(0.02)
Health Ins - CDC	2,117	1,327	(790)	0.43	0.31	(0.12)	2,028	1,327	(701)	0.39	0.30	(0.10)	10,124	7,961	(2,163)	0.35	0.30	(0.04)
Dental Ins - CDC	0	98	98	0.00	0.02	0.02	155	98	(57)	0.03	0.02	(0.01)	576	588	12	0.02	0.02	0.00
Uniforms - CDC	0	89	89	0.00	0.02	0.02	0	89	89	0.00	0.02	0.02	0	534	534	0.00	0.02	0.02
Teaching/Educational Supplies	0	13	13	0.00	0.00	0.00	33	13	(20)	0.01	0.00	0.00	69	77	8	0.00	0.00	0.00
Small Equipment - CDC	0	42	42	0.00	0.01	0.01	0	43	43	0.00	0.01	0.01	113	252	139	0.00	0.01	0.01
Meals - CDC	2,483	429	(2,054)	0.50	0.10	(0.40)	2,950	443	(2,506)	0.57	0.10	(0.47)	10,195	2,602	(7,594)	0.35	0.10	(0.25)
Dietary Snacks - CDC	0	141	141	0.00	0.03	0.03	54	146	92	0.01	0.03	0.02	837	856	19	0.03	0.03	0.00
Special Functions - CDC	0	7	7	0.00	0.00	0.00	0	7	7	0.00	0.00	0.00	0	40	40	0.00	0.00	0.00
Indirect Costs-Childcare	1,400	0	(1,400)	0.28	0.00	(0.28)	1,400	0	(1,400)	0.27	0.00	(0.27)	8,400	0	(8,400)	0.29	0.00	(0.29)
Miscellaneous Exp-Childcare	15	16	1	0.00	0.00	0.00	0	16	16	0.00	0.00	0.00	303	95	(208)	0.01	0.00	(0.01)
<b>TOTAL Child Care</b>	<b>31,602</b>	<b>21,405</b>	<b>(10,198)</b>	<b>6.35</b>	<b>4.92</b>	<b>(1.43)</b>	<b>29,658</b>	<b>22,067</b>	<b>(7,591)</b>	<b>5.71</b>	<b>4.91</b>	<b>(0.80)</b>	<b>165,428</b>	<b>129,752</b>	<b>(35,676)</b>	<b>5.65</b>	<b>4.92</b>	<b>(0.74)</b>
Equipment Depreciation																		
Depreciation - Office	2,304	2,304	0	0.46	0.53	0.07	2,304	2,304	0	0.44	0.51	0.07	13,822	13,822	0	0.47	0.52	0.05
Depreciation Exp - Nursing	4,138	4,138	0	0.83	0.95	0.12	4,138	4,138	0	0.80	0.92	0.12	24,826	24,826	0	0.85	0.94	0.09
Depreciation - Dietary	1,375	1,375	0	0.28	0.32	0.04	1,375	1,375	0	0.26	0.31	0.04	8,249	8,249	0	0.28	0.31	0.03
Depreciation - Furniture	662	662	0	0.13	0.15	0.02	662	662	0	0.13	0.15	0.02	3,971	3,971	0	0.14	0.15	0.01
Depreciation - Maintenance	1,634	1,634	0	0.33	0.38	0.05	1,634	1,634	0	0.31	0.36	0.05	9,806	9,806	0	0.34	0.37	0.04
Depreciation - Vehicle	877	877	0	0.18	0.20	0.03	877	877	0	0.17	0.20	0.03	5,262	5,262	0	0.18	0.20	0.02
Depreciation-Equip Well. Ctr	200	200	0	0.04	0.05	0.01	200	200	0	0.04	0.04	0.01	1,200	1,200	0	0.04	0.05	0.00
<b>TOTAL Equipment Depreciation</b>	<b>11,189</b>	<b>11,189</b>	<b>0</b>	<b>2.25</b>	<b>2.57</b>	<b>0.32</b>	<b>11,189</b>	<b>11,189</b>	<b>0</b>	<b>2.15</b>	<b>2.49</b>	<b>0.34</b>	<b>67,136</b>	<b>67,136</b>	<b>0</b>	<b>2.29</b>	<b>2.54</b>	<b>0.25</b>
<b>TOTAL SNF Operating Expenses</b>	<b>2,311,597</b>	<b>1,986,704</b>	<b>(324,893)</b>	<b>464.83</b>	<b>456.71</b>	<b>(8.12)</b>	<b>2,406,971</b>	<b>2,035,973</b>	<b>(370,998)</b>	<b>463.24</b>	<b>452.94</b>	<b>(10.29)</b>	<b>13,783,883</b>	<b>12,021,663</b>	<b>(1,762,220)</b>	<b>471.02</b>	<b>455.54</b>	<b>(15.48)</b>
Net Operating Income	166,855	41,778	125,077	33.55	9.60	28.75	200,570	58,432	142,138	38.60	13.00	31.62	543,328	281,075	262,253	18.57	10.65	9.94
SNF Building Depreciation																		
Depreciation - Land Improv	1,594	1,594	0	0.32	0.37	0.05	1,594	1,594	0	0.31	0.35	0.05	9,564	9,564	0	0.33	0.36	0.04
Depreciation - Building	38,499	38,499	0	7.74	8.85	1.11	38,499	38,499	0	7.41	8.56	1.16	230,996	230,996	0	7.89	8.75	0.86
Depreciation - Parking Structr	5,437	5,437	0	1.09	1.25	0.16	5,437	5,437	0	1.05	1.21	0.16	32,622	32,622	0	1.11	1.24	0.12
Depreciation - Bldg Improv	12,328	12,328	0	2.48	2.83	0.36	12,328	12,328	0	2.37	2.74	0.37	73,970	73,970	0	2.53	2.80	0.28
Depreciation-Bldg Imp WellCtr	2,654	2,654	0	0.53	0.61	0.08	2,654	2,654	0	0.51	0.59	0.08	15,922	15,922	0	0.54	0.60	0.06
<b>TOTAL SNF Building Depreciation</b>	<b>60,512</b>	<b>60,512</b>	<b>0</b>	<b>12.17</b>	<b>13.91</b>	<b>1.74</b>	<b>60,512</b>	<b>60,512</b>	<b>0</b>	<b>11.65</b>	<b>13.46</b>	<b>1.82</b>	<b>363,074</b>	<b>363,074</b>	<b>0</b>	<b>12.41</b>	<b>13.76</b>	<b>1.35</b>
<b>Net Income</b>	<b>106,343</b>	<b>(18,735)</b>	<b>125,077</b>	<b>21.38</b>	<b>(4.31)</b>	<b>28.75</b>	<b>140,058</b>	<b>(2,080)</b>	<b>142,138</b>	<b>26.95</b>	<b>(0.46)</b>	<b>31.62</b>	<b>180,254</b>	<b>(81,999)</b>	<b>262,253</b>	<b>6.16</b>	<b>(3.11)</b>	<b>9.94</b>



Date: Jul 16, 2024  
Time: 13:47:00 EDT  
User: Lindsey Dood

Grand Traverse Pavilions  
Cottage Income Statement  
6/1/2024 to 6/30/2024

Page # 1

Include Adjustment Periods: NO Include Closing Periods: NO  
Included: Grand Traverse Pavilions - AL, Grand Traverse Pavilions - Outpatient, Grand Traverse Pavilions - SNF

	CURRENT PERIOD			PRIOR PERIOD			YEAR TO DATE		
	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$
<b>Cottage Revenue</b>									
Room Rental-Cottage-Private	193,097	278,428	(85,332)	190,071	278,428	(88,358)	1,124,000	1,670,570	(546,570)
Room Rental-Cottage-MA Waiver	25,898	0	25,898	26,371	0	26,371	180,836	0	180,836
Room Rental-Cottage-Priv Insur	25,375	0	25,375	22,119	0	22,119	133,536	0	133,536
Respite-Cottages	21,755	1,868	19,887	17,710	1,930	15,780	84,150	11,333	72,817
Registration Fee - Cottages	500	167	333	250	167	83	1,750	1,000	750
Ancillary Rev - Cottages	2,239	786	1,453	760	813	(53)	5,510	4,770	740
Meal Plan	30,365	27,119	3,246	29,128	28,023	1,104	168,813	164,524	4,289
Personal Care Services- Privat	568	14,496	(13,928)	1,961	14,979	(13,018)	6,978	87,942	(80,964)
Contractual Discount-Private	(4,166)	0	(4,166)	(3,629)	0	(3,629)	(37,554)	0	(37,554)
Contractual Allow MA Waiver	(14,608)	0	(14,608)	(13,776)	0	(13,776)	(100,704)	0	(100,704)
Contractual Allowance PACE	(7,095)	0	(7,095)	1,152	0	1,152	(23,658)	0	(23,658)
Scholarships Private Pay	(4,517)	0	(4,517)	(4,759)	0	(4,759)	(30,265)	0	(30,265)
<b>TOTAL Cottage Revenue</b>	<b>269,409</b>	<b>322,864</b>	<b>(53,455)</b>	<b>267,356</b>	<b>324,340</b>	<b>(56,984)</b>	<b>1,513,391</b>	<b>1,940,138</b>	<b>(426,747)</b>
<b>Cottage Other Revenue</b>									
Beauty Shop Income	313	777	(464)	575	777	(202)	3,085	4,662	(1,577)
Misc Income-Cottage DCW Wage R	1,210	0	1,210	1,800	0	1,800	3,010	0	3,010
Donation Income - Cottages	0	9,479	(9,479)	70,939	9,795	61,144	70,939	57,507	13,432
<b>TOTAL Cottage Other Revenue</b>	<b>1,523</b>	<b>10,256</b>	<b>(8,734)</b>	<b>73,314</b>	<b>10,572</b>	<b>62,742</b>	<b>77,034</b>	<b>62,169</b>	<b>14,865</b>
<b>Total Income</b>	<b>270,932</b>	<b>333,121</b>	<b>(62,189)</b>	<b>340,670</b>	<b>334,912</b>	<b>5,758</b>	<b>1,590,425</b>	<b>2,002,307</b>	<b>(411,882)</b>
<b>Cottage Operating Expenses</b>									
Salary & Wages - Admin - Cott	14,024	9,073	(4,951)	10,401	9,376	(1,025)	72,672	55,045	(17,627)
Salary & Wages - ES Cottages	3,548	9,024	5,475	3,911	9,324	5,413	24,202	54,743	30,541
Salary & Wages - Hskpg Cottage	6,476	0	(6,476)	3,549	0	(3,549)	24,277	0	(24,277)
Salary & Wages - RN Cottages	6,900	0	(6,900)	7,130	0	(7,130)	41,860	0	(41,860)
Salary & Wages - LPN Cottages	1,416	9,333	7,917	248	9,644	9,397	8,622	56,622	47,999
Salary & Wages - CNA Cottages	47,303	44,376	(2,927)	54,285	45,855	(8,429)	329,416	269,216	(60,200)
Salary & Wages - UW Cottages	64,550	63,013	(1,537)	61,180	65,114	3,933	337,960	382,280	44,320
Longevity - Cottages Admin	250	246	(4)	250	254	4	1,500	1,492	(8)
FICA Admin Cottages	665	681	15	734	703	(31)	4,912	4,128	(784)
FICA - Env Serv Cottages	398	677	278	402	699	297	2,126	4,106	1,980
FICA - Cottage Housekeeping	506	0	(506)	280	0	(280)	1,857	0	(1,857)
FICA - RN LPN CNA and UW - Co	7,713	8,754	1,041	7,682	9,046	1,364	46,768	53,109	6,341
Workers Comp - Cottages	672	674	2	672	697	25	6,037	4,090	(1,947)
Workers Comp - Cottage Admin	6	6	0	6	6	0	36	37	1
MERS DB - Cottages	6,096	5,996	(100)	6,096	6,196	100	36,574	36,374	(200)
MERS DB - Cottages Admin	2,220	2,184	(36)	2,220	2,257	36	13,322	13,249	(73)
MERS DC-Cottage	2,104	1,852	(252)	2,133	1,914	(220)	12,422	11,234	(1,188)
MERS DC:Admin Cottages	0	667	667	0	689	689	0	4,046	4,046
Health Ins - Cottages	12,011	9,252	(2,759)	11,310	9,252	(2,058)	65,291	55,512	(9,779)
Dental Ins - Cottages	0	672	672	860	672	(189)	3,977	4,030	53
Supplies - Cottages	119	0	(119)	0	0	0	119	0	(119)
Supplies Plant Ops - Cottages	0	0	0	0	0	0	320	0	(320)

Date: Jul 16, 2024  
Time: 13:47:00 EDT  
User: Lindsey Dood

Grand Traverse Pavilions  
Cottage Income Statement  
6/1/2024 to 6/30/2024

Page # 2

	CURRENT PERIOD			PRIOR PERIOD			YEAR TO DATE		
	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$	Actual \$	Budget \$	Var \$
<b>Cottage Operating Expenses (con't)</b>									
Supplies Laundry - Cottages	301	0	(301)	0	0	0	531	0	(531)
Activity Supplies - Cottages	274	362	88	1,396	374	(1,023)	3,468	2,193	(1,275)
Nursing Supplies - Cottages	0	381	381	767	394	(374)	1,806	2,310	504
Contract Services-Dining	60,773	60,083	(690)	64,556	60,083	(4,473)	368,897	360,498	(8,399)
Contract Svcs:Security-Cottag	0	219	219	0	219	219	663	1,313	650
Advertising - Cottages	299	3,350	3,051	145	3,350	3,206	2,252	20,103	17,851
Referral Fees	0	625	625	0	625	625	4,283	3,749	(534)
Printing & Binding - Comm Rel	0	111	111	0	111	111	450	663	213
Building Repairs - Cottages	0	0	0	290	0	(290)	290	0	(290)
Elevator-Cottages	3,060	0	(3,060)	9	0	(9)	3,069	0	(3,069)
Telephone - Cottages	320	272	(48)	320	272	(48)	1,280	1,632	352
Water - Cottages	1,200	681	(519)	776	703	(72)	4,765	4,129	(637)
Sewer - Cottages	1,400	1,270	(130)	1,320	1,312	(8)	7,867	7,704	(163)
Electric - Cottages	5,470	4,347	(1,123)	5,079	4,492	(588)	30,976	26,371	(4,605)
Natrua Gas - Cottages	566	3,300	2,733	1,665	3,410	1,744	15,527	20,018	4,491
Refuse Disposal - Cottages	599	559	(40)	599	559	(40)	3,942	3,351	(591)
Television - Cottages	191	1,710	1,520	3,013	1,710	(1,302)	9,178	10,262	1,084
Special Functions - Cottages	0	192	192	183	192	8	491	1,152	661
Beauty Shop Services	252	641	388	462	641	179	2,483	3,844	1,362
Indirect Costs-Cottages	20,000	0	(20,000)	20,000	0	(20,000)	120,000	0	(120,000)
Bond Interest Expense	4,334	4,180	(154)	4,334	4,320	(14)	26,413	25,361	(1,053)
Miscellaneous Exp - Cottages	0	83	83	0	83	83	453	497	44
Depreciation - Equip Cottages	917	917	0	917	917	0	5,502	5,502	0
<b>TOTAL Cottage Operating Expenses</b>	<b>276,934</b>	<b>249,760</b>	<b>(27,174)</b>	<b>279,182</b>	<b>255,462</b>	<b>(23,719)</b>	<b>1,648,860</b>	<b>1,509,964</b>	<b>(138,895)</b>
Net Operating Income	(6,002)	83,361	(89,362)	61,489	79,450	(17,961)	(58,435)	492,343	(550,777)
<b>Cottage Building Depreciation</b>									
Depreciation Bldg - Cottages	19,018	19,018	0	19,018	19,018	0	114,110	114,110	0
Depreciation-Cottage Bldg Impr	4,304	4,304	0	4,304	4,304	0	25,822	25,822	0
<b>TOTAL Cottage Building Depreciation</b>	<b>23,322</b>	<b>23,322</b>	<b>0</b>	<b>23,322</b>	<b>23,322</b>	<b>0</b>	<b>139,931</b>	<b>139,931</b>	<b>0</b>
Net Income	(29,324)	60,039	(89,362)	38,167	56,128	(17,961)	(198,366)	352,411	(550,777)



Date: Jul 16, 2024  
Time: 13:49:12 EDT  
User: Lindsey Dood

**Grand Traverse Pavilions**  
**Cash Flow Statement**  
**6/1/2024 to 6/30/2024**

Page # 1

Include Adjustment Periods: NO Include Closing Periods: NO  
Included: Grand Traverse Pavilions - AL, Grand Traverse Pavilions - Outpatient, Grand Traverse Pavilions - SNF

	CURRENT PERIOD	PRIOR PERIOD	YEAR TO DATE
	Actual \$	Actual \$	Actual \$
Cash from Operating Activity	0	0	0
Net Income	77,019	178,225	(18,112)
Net Cash provided by Operating Activities			
Depreciation and Amortization	96,483	96,483	578,897
Changes in Working Capital Items			
Accounts Receivable	5,407	(503,181)	(1,096,338)
Prepaid Expenses	(16,972)	14,237	(65,750)
Due to/from	0	0	0
Inventory	0	0	0
Accounts Payable	501	(12,132)	(215,068)
Other Assets			
Medicaid Settlement Receivable	0	0	3,763,658
Employee Retention Credit Receivable	0	0	6,970,430
Due From Foundation	70,939	(70,939)	3,441
Due From Grants			
Grants Receivable	(92,993)	57,424	(88,069)
TOTAL Due From Grants	(92,993)	57,424	(88,069)
Deferred Outflows			
TOTAL Deferred Outflows	0	0	0
Due From Pace North	18,325	224	28,719
Medicare Settlements Receivable	0	0	0
Medicaid Wage Pass Through Rec	(18,480)	(5,587)	(5,799)
QAS Receivable	(30,177)	(30,346)	(132,347)
QMI Receivable	0	26,014	78,943
TOTAL Other Assets	(52,385)	(23,210)	10,618,976
Accrued Payroll & Other Expenses	218,921	234,223	(5,145)
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
Medicaid Audit Reserve	25,000	16,260	81,260
QAS Payable	0	0	(367,316)
Net Pension Liability	0	0	0
TOTAL Other Accrued Liabilities	25,000	16,260	(286,056)
TOTAL Changes in Working Capital Items	180,472	(273,803)	8,950,619
TOTAL Net Cash provided by Operating Activities	276,955	(177,320)	9,529,516
TOTAL Cash from Operating Activity	353,974	904	9,511,403
Cash from Investing Activity			
Fixed Asset Purchase	(8,073)	0	(168,744)
TOTAL Cash from Investing Activity	(8,073)	0	(168,744)
Cash from Financing Activities			
Long Term Debt	0	0	(445,000)
Short Term Debt/Notes Payable	0	0	0
TOTAL Cash from Financing Activities	0	0	(445,000)
Net Cash	345,901	904	8,897,659

CASH BEG OF PERIOD	2,971,674	2,970,769	(5,580,084)
Cash Beginning Balances as of 5/31/2024	2,971,674	2,970,769	(5,580,084)
Net Cash Activity	345,901	904	8,897,659
Cash Ending Balance	3,317,575	2,971,674	3,317,575

Date: Jul 16, 2024  
Time: 13:41:58 EDT  
User: Lindsey Dood

Grand Traverse Pavilions  
Balance Sheet  
As Of 6/30/2024

Page # 1

Include Adjustment Periods: NO Include Closing Periods: NO  
Included: Grand Traverse Pavilions - AL, Grand Traverse Pavilions - Outpatient, Grand Traverse Pavilions - SNF

	CURRENT PERIOD	PRIOR PERIOD	PREVIOUS YEAR
	Actual \$	Actual \$	Actual \$
<b>Assets</b>	0	0	0
<b>Current Assets</b>			
<b>Cash</b>			
County Held Cash			
Cash - County	3,252,007	2,893,680	(5,682,255)
Cash - M.O.E.	3,317	3,316	3,312
<b>TOTAL County Held Cash</b>	<b>3,255,324</b>	<b>2,896,996</b>	<b>(5,678,943)</b>
<b>Other Cash</b>			
A/P Cash Clearing Account	8,928	8,928	7,568
Credit Card Bank	0	0	26,481
Cash - Resident Trust	15,210	27,654	27,014
Cash-Payroll	6,705	6,705	6,705
Cash - Advance Pay Funding Ac	31,408	31,391	31,090
<b>TOTAL Other Cash</b>	<b>62,251</b>	<b>74,678</b>	<b>98,858</b>
<b>TOTAL Cash</b>	<b>3,317,575</b>	<b>2,971,674</b>	<b>(5,580,084)</b>
<b>Accounts Receivable</b>	<b>4,305,041</b>	<b>4,310,447</b>	<b>3,208,703</b>
<b>Other Receivables</b>			
Medicaid QAS Settlement Rec	600,263	570,087	467,916
A/R QMI Assessment	0	0	78,943
Retention Credit Receivable	0	0	6,970,430
Grants Receivable	92,993	0	4,924
Due from Foundation	9,942	8,942	13,383
Due from Foundation - Cottages	0	71,939	0
Medicaid Cost Settlement Rec.	2,957,863	2,957,863	6,721,521
MA Wage Pass Through Receiv	69,747	51,267	63,947
<b>TOTAL Other Receivables</b>	<b>3,730,808</b>	<b>3,660,098</b>	<b>14,321,065</b>
<b>Inventory</b>	<b>170,630</b>	<b>170,630</b>	<b>170,630</b>
<b>Prepaid Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Current Assets</b>			
Prepaid Expenses/Deposits	0	30,000	31,500
Prepaid Insurance - General	81,048	44,150	6,090
Prepaid Insurance - Work Comp.	22,292	12,218	0
<b>TOTAL Other Current Assets</b>	<b>103,340</b>	<b>86,368</b>	<b>37,590</b>
<b>TOTAL Current Assets</b>	<b>11,627,394</b>	<b>11,199,217</b>	<b>12,157,904</b>
<b>Non-Current Assets</b>			
<b>Property &amp; Equipment</b>	<b>15,691,918</b>	<b>15,779,786</b>	<b>16,098,817</b>
<b>Other Non Current Assets</b>			
Due from PACE North	1,256,332	1,274,657	1,285,051
Deferred Outflows-Pension Plan	2,444,143	2,444,143	2,444,143
Deferred Outflows-OPEB	158,071	158,071	158,071
<b>TOTAL Other Non Current Assets</b>	<b>3,858,546</b>	<b>3,876,871</b>	<b>3,887,265</b>
<b>TOTAL Non-Current Assets</b>	<b>19,550,464</b>	<b>19,656,657</b>	<b>19,986,083</b>
<b>TOTAL Assets</b>	<b>31,177,858</b>	<b>30,855,874</b>	<b>32,143,986</b>

Date: Jul 16, 2024  
Time: 13:41:58 EDT  
User: Lindsey Dood

Grand Traverse Pavilions  
Balance Sheet  
As Of 6/30/2024

Page # 2

	CURRENT PERIOD	PRIOR PERIOD	PREVIOUS YEAR
	Actual \$	Actual \$	Actual \$
<b>Liabilities &amp; Equity</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	630,353	629,776	845,048
Accrued Expenses	1,574,715	1,436,115	1,643,391
Other Current Liabilities			
Current Portion of Bonds Paya	720,000	720,000	720,000
Interest Payable	121,477	92,957	125,444
Medicaid Cost Settle. Payable	951,509	926,509	870,249
QAS Settlement Payable	0	0	367,316
Deferred Revenue - SNF	67,125	15,400	0
<b>TOTAL Other Current Liabilities</b>	<b>1,860,111</b>	<b>1,754,866</b>	<b>2,083,010</b>
<b>TOTAL Current Liabilities</b>	<b>4,065,179</b>	<b>3,820,757</b>	<b>4,571,449</b>
<b>Non-Current Liabilities</b>			
<b>Long-Term Liabilities</b>			
Net Pension Liabilities	5,351,333	5,351,333	5,351,333
Pension Bonds (Non-Union) Iss	4,695,000	4,695,000	4,695,000
Pension Bonds (Union) Issued	4,195,000	4,195,000	4,410,000
Bonds Payable-Series 2017 Haw	1,380,000	1,380,000	1,610,000
Def Los on Adv Refund-'17	(42,297)	(42,840)	(45,551)
<b>TOTAL Long-Term Liabilities</b>	<b>15,579,036</b>	<b>15,578,493</b>	<b>16,020,782</b>
Other Non-Current Liabilities			
Deferred Inflow-OPEB	925,946	925,946	925,946
<b>TOTAL Other Non-Current Liabilities</b>	<b>925,946</b>	<b>925,946</b>	<b>925,946</b>
<b>TOTAL Non-Current Liabilities</b>	<b>16,504,982</b>	<b>16,504,439</b>	<b>16,946,728</b>
<b>TOTAL Liabilities</b>	<b>20,570,160</b>	<b>20,325,196</b>	<b>21,518,177</b>
<b>Equity</b>			
<b>Equity</b>			
RETAINED EARNINGS - PRIOR	10,499,269	10,499,269	12,901,984
Contributed Capital	126,540	126,540	126,540
<b>TOTAL Equity</b>	<b>10,625,809</b>	<b>10,625,809</b>	<b>13,028,524</b>
Net Income (Loss)	(18,112)	(95,131)	(2,402,715)
<b>TOTAL Equity</b>	<b>10,607,697</b>	<b>10,530,678</b>	<b>10,625,809</b>
<b>TOTAL Liabilities &amp; Equity</b>	<b>31,177,858</b>	<b>30,855,874</b>	<b>32,143,986</b>



**Grand Traverse Pavilions Combined Income Statement**  
**Projected to year end with cash flow estimate**

	Initial Budget 2024	YTD Actual to 30-Jun-24	Expected Total for 2024 Actual June 2024 YTD Plus June *6	Difference From Budget
Service Revenue***	27,072,414	14,414,072	29,435,912	2,363,498
Other Revenue	1,673,103	1,375,163	2,550,218	877,115
<b>Total Revenue</b>	<b>28,745,517</b>	<b>15,789,235</b>	<b>31,986,129</b>	<b>3,240,612</b>
Salaries & Wages	15,222,252	8,876,277	18,120,830	(2,898,578)
Benefits	4,133,327	2,193,762	4,464,175	(330,848)
Other Operating Expenses****	7,318,174	3,986,195	8,123,430	(805,256)
Interest Expense	351,267	175,470	351,267	-
Depreciation	1,151,287	575,643	1,151,287	-
<b>Total Operating Expenses</b>	<b>28,176,306</b>	<b>15,807,347</b>	<b>32,210,988</b>	<b>(4,034,682)</b>
<b>Net Operating Income</b>	<b>569,211</b>	<b>(18,112)</b>	<b>(224,859)</b>	<b>(794,070)</b>
Plus Depreciation and amortization	1,151,287	578,897	1,151,287	- x
Accounts Receivable-Larger due to more revenue, timing		(1,096,338)	(1,000,000)	(1,000,000) x
Prepaid Expenses--mid year timing item		(65,750)	-	- x
Accounts Payable-timing--year end bills will be paid 1/2/25		(215,068)	-	- x
Accrued payroll and other liabilities--varies month to month		224,721	-	- x
Provider Taxes Payable-- reverses in the 4th quarter		(229,867)	-	-
Medicaid audit reserve--monthly expense not paid		81,260	231,260	231,260 x
Payment of Medicaid Settlements--from MA audit reserve		-	(334,732)	(334,732)
QAS Payable--repayment of overpayments		(367,316)	(367,316)	(367,316) x
QAS Receivable--GTP being underpaid due to higher census		(132,347)	(372,347)	(372,347) x
QMI Receivable--reverses in Q4 2024		78,943	-	- x
Grants Receivable--will all be paid by 12/31/2024		(88,069)	-	- x
Due from Pace North--2024 repayments		28,719	28,719	28,719 x
Due from Foundation--2024 repayments offset by grant not paid		3,441	3,441	3,441 x
Medicaid pass through wages-increase in amount owed to GTP		(5,799)	(6,000)	(6,000) x
Capital Purchases paid for in 2024	(405,000)	(168,744)	(207,267)	197,733 x
Scheduled Debt Principal Payments in 2024	(700,000)	(445,000)	(720,000)	(20,000) x
Employee retention credit received from the IRS	7,000,000	6,970,430	6,970,430	(29,570) x
Medicaid cost settlement 10/1/21 to 9/30/22 received Jan 2024	4,000,000	3,763,658	3,763,658	(236,342) x
Payment of Certified Public Expenditures*--June 2024	-	-	2,302,228	2,302,228
Medicaid cost settlement 10/1/22 to 9/30/23**	3,000,000	-	2,945,893	(54,107)
Return of Unearned Certified Public Expenditures*	-	-	(2,040,322)	(2,040,322)
<b>Cash flow 1/1/2024 to 12/31/2024</b>	<b>14,615,498</b>	<b>8,897,659</b>	<b>12,124,073</b>	<b>(2,491,425)</b>
Less Deficit to County	(6,400,000)	(5,580,084)	(5,682,255)	717,745
<b>Ending Cash Position</b>	<b>8,215,498</b>	<b>3,317,575</b>	<b>6,441,818</b>	<b>(1,773,680)</b>

**Medicaid QAS settlement to be paid in 2025, after audit**

**779,741**

\*Calculated by Plante Moran as part of our Medicaid Cost Report preparation. Functions mostly as a loan as Medicaid reimbursements catch up with costs

\*\*Calculated by Plante Moran as part of our Medicaid Cost Report preparation, paid in Nov 24, must rebill all Medicaid claims

\*\*\*Service revenue varies based on census and rates. Medicaid, Medicare, Hospice and Private Pay rates all will change 10/1/24.

The amount of those increases is not precisely known nor estimated in these amounts. Census was 166 for SNF and 51.4 for the Cottages in June 24 with no changes incorporated into the amounts

\*\*\*\*In addition to annualizing June, the following expenses are included for July through December:

MERS supplemental payment	30,707
Retention for malpractice lawsuit	25,000
Legal fees for Union contract	20,000
Relias Learning renewal	38,146
myUnity annual payment for old data access	24,000
Leading Age dues	21,780
	<u>159,633</u>

Grand Traverse Pavilions  
Irregular payments  
2024

Vendor	Description	Month	Amount	Notes	Other
Grand Traverse County	union pension bond principal	January	215,000.00	Amortization changes each year	Pmts done in 2039, prin. Gradually inc.
Grand Traverse County	union pension bond interest	January	96,806.25	Amortization changes each year	Expensed monthly
Payroll	Retention pay	January	214,192.15	Non-recurring payment	Expensed in 2023; Paid in 2024
State of Michigan	Provider Taxes	January	229,867.05	Deferred billing of 4th Qtr 2023 provider taxes	Amount varies annually; offset by the deferral of the 4th quarter of 2024 provider taxes until January 2025
Forefront	Every 4 years, leap year payment	February	14,000.00	Extra cost for extra day of service	Required under the contract
Grand Traverse County	non-union pension bond interest payment	February	54,940.00	Amortization changes each year	Expensed monthly, Paid twice each year
Nationwide Insurance	Liability and property insurance	February	67,277.75	Installment payment	Calendar year policy
Payroll	Perfect Attendance	February	3,740.18	Quarterly with an annual bonus	for those with perfect attendance
State of Michigan	Quality Assurance Supplement Reconciliation	February	253,637.05	Annual reconciliation-pmt 1 of 2	Next year proj at \$510,000 refund
Nationwide Insurance	Liability and property insurance	March	62,272.41	Installment payment	Calendar year policy
Payroll	3 payrolls in the month (26 per year)	March	700,000.00		
State of Michigan	Outstation worker payments per contract	March	18,537.00	1/2 Paid back to GTP by Pace	Contract renews 10/1--want decision by 6/2
State of Michigan	Quality Assurance Supplement Reconciliation	March	99,322.65	Annual reconciliation-pmt 2 of 2	Next year proj at \$510,000 refund
Alliance for Senior Housing	Rental Commissions	April	4,283.00	Cottage lease commission	
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	24,437.50	Amortization changes each year	Expensed monthly
Grand Traverse County	Rent--Pace Bond Interest	April	43,496.25	Interest decreases each year	Paid by Pace to GTP
Payroll	Perfect Attendance	April	5,051.25	Quarterly payment-\$100 grossed up for FICA	for those with perfect attendance
Windmuller Electric	Transformer replacement	April	133,980.00	One time capital expenditure	
Backflow Man	Backflow valve testing/repairs	May	1,650.00	Required annual testing	
Floor Covering Brokers	Kitchen tile regrout	May	14,973.36	One time capital expenditure	
MCMCFC	Annual Dues	May	12,100.00	This is the 2024-25 amount	
Plante Moran	Cost Report Preparation	June	11,000.00	Medicare & Medicaid Cost Reports-annual	Benchmarking survey and MA rate projec.
Nationwide Insurance	Liability and property insurance	June	62,272.41	Installment payment	Calendar year policy
State of Michigan	Outstation worker payments per contract	June	37,076.00	1/2 due to be paid back to GTP from Pace	Contract renews 10/1--want decision by 6/3
Nationwide Insurance	lawsuit retention (deductible)	July	25,000.00	Notice of intent to sue rec 4/26/24	
State of Michigan	2019 Audit payment--after Circuit Court decision	July	334,731.63	Dif between audited cost and allowed costs	for claims between 10/1/20 and 9/30/21
Grand Traverse County	union pension bond interest payment	July	93,581.25	Amortization changes each year	Expensed monthly
Leading Age	Annual Dues	July	28,780.14	This is the 2023-24 amount	
Payroll	Perfect Attendance	July	5,000.00	Quarterly payment-\$100 grossed up for FICA	for those with perfect attendance
Total Fire Protection	Fire Sprinkler Head Replacements	July	31,622.74	One time capital expenditure	
Gerard Bodalski	Moving Expense Reimbursement	August	8,000.00	Per employment agreement	
Grand Traverse County	non-union pension bond principal	August	275,000.00	Amortization changes each year	Pmts done in 2039, prin. Gradually inc.
Grand Traverse County	non-union pension bond interest	August	54,940.00	Amortization changes each year	Expensed monthly
Otis Elevator	Elevator contracts	August	20,000.00	Annual expense for elevator maintenance	
Payroll	3 payrolls in the month (26 per year)	August	700,000.00		
Nationwide Insurance	Liability and property insurance	September	62,272.41	Installment payment	Calendar year policy
MERS	Supplemental Pension Payment	October	30,707.08	Amount varies annually	
Grand Traverse County	Hawthorn cottage bond interest payment	October	21,907.50	Amortization changes each year	Expensed monthly
Grand Traverse County	Rent--Pace Bond principal paid to County	October	155,000.00	Pmts done in 2037, prin inc by \$5k most years	To be paid by Pace to GTP, subject to sublease payment deferral agreement
Grand Traverse County	Rent-- Pace Bond interest paid to County	October	43,496.25	Interest decreases each year	To be paid by Pace to GTP, subject to sublease payment deferral agreement
Payroll	Perfect Attendance	October	5,000.00	Quarterly payment-\$100 grossed up for FICA	for those with perfect attendance
Relias	elearning program	October	38,146.09	Annual expense	
Grand Traverse County	Rent--Pace Facility	November	31,250.00	Level lease payment	To be paid by Pace to GTP
Longevity Pay	Annual pay based on seniority and hours	November	82,000.00	Annual payment; expensed monthly	Per union agreement and handbook
NetSmart Technologies	Annual Pmt for legacy healthcare record access	November	24,000.00	Annual payment	umS hmsn with annual pmt for legacy healthcare record access
State of Michigan	Outstation worker payments per contract	December	18,537.00	1/2 due to be paid back to GTP from Pace	Contract renews 10/1--want decision by 6/1
Law Firm	Union Contracts	December	20,000.00	3 year contract expires 12/31/2024	
Forefront	Child care, vending and allowance overages	Every	5,000.00	Varies based on usage	
			4,723,884.35		



**Grand Traverse Pavilions  
Foundation Board of Trustees  
2024/2025**

---

**Debra Jackson (2017)** - *President (2023 - 2024)*  
*Vice President (2022 – 2023)*

**Haider Kazim (2021)** - *Vice President (2023 - 2024)*

**Cynthia L. Klingler (2009)** - *Treasurer (2021 -2024) and*  
*Vice President (2015 – 2021)*

**Gerard Bodalski (2024)** - *Secretary (2024 – Present)*

**Penny Hanks (2017)**

**John Harvey (2018)**

**Dennis Prout (2009)**

**Anne Spieles (2009)**

**Jan Warren (2017)**

**Mike Watkins (2019)**

07/2024

## **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 March 31, 2023. There have been no changes to date. These policies are available upon request.

### Facility Assessment

The facility assessment required 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 2023. The facility assessment was reviewed by Mary Marois, Board Chair on Tuesday, June 18, 2024. Annual updates from 2023 to 2024 were addressed. This assessment is available to the governing board as requested.


Resident Care Policies

Policy and Procedure Manual

Approved By:

  
\_\_\_\_\_  
Administrator Date 6/19/2024

  
\_\_\_\_\_  
Medical Director Date 6/19/24

 RN DON  
\_\_\_\_\_  
Director of Nursing Date 6/19/24

\_\_\_\_\_  
DHHS Grand Traverse Pavilions Board Date

Facility Assessment Tool:

Grand Traverse Pavilions

1000 Pavilions Circle

Traverse City, MI 49684

Administrator: Gerard Bodalski

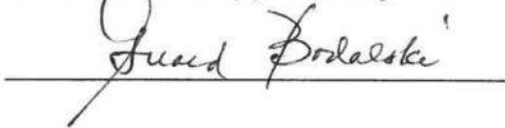
Director of Nursing: Elizabeth Payne, RN

Medical Director: April Kurkowski, DO

Team Members: Gerard Bodalski, Holly Edmondson, Jamie Wilson, Elizabeth Payne, Tim Coggins, Christian Andersen

Date of assessment update: 2024

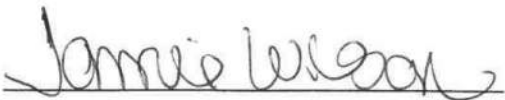
Reviewed and approved by:

  
\_\_\_\_\_

  
\_\_\_\_\_

  
\_\_\_\_\_

\_\_\_\_\_

  
\_\_\_\_\_

\_\_\_\_\_

  
\_\_\_\_\_

\_\_\_\_\_

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

**Resolution 2024 - 2**  
 Grand Traverse Pavilions/Grand Traverse Medical Care

**October 1, 2024 - Room Rate Increase**

- WHEREAS,** Federal regulations require that an annual operation budget be adopted, and sound management practices recognize the value of budget both as a blueprint and an evaluation tool, and
- WHEREAS,** an operational budget provides the basis for all expenditures levels needed to provide appropriate services, and
- WHEREAS,** a key part of the budget process is to secure adequate revenue, and
- WHEREAS,** the Pavilions Medicaid rate for October 1, 2024 is estimated by Plante Moran to increase to \$469 per day including the Quality Assurance Supplement, and
- WHEREAS,** Medicaid reimbursement is limited to the amount charged for the same service to private pay individuals, and
- WHEREAS,** the current private pay rates are \$410 per day, and
- WHEREAS,** current operating results indicate a necessity to maximize our Medicaid reimbursement, and
- WHEREAS,** Medicaid will only pay after the service is provided and an incentive is allowed for private payers to pay in advance and, given GTP's current cash position, it is desirable to encourage quick payment for private pay individuals, and

**THEREFORE BE IT**

**RESOLVED,** that the charge for routine services provided on and after October 1, 2024 by the Grand Traverse Pavilions/Grand Traverse Medical Care is hereby raised to \$475.00 per day. The Pavilions will continue to provide an early pay discount if the bill is paid by the 15<sup>th</sup> of the month of service without use of a credit card of \$25.00 per day and \$10.00 per day if a credit card is used to make payment. The rate charged to hold a bed is raised to \$205 per day.

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

at the July 25, 2024 meeting of the Grand Traverse County Department of Health and Human Services Board.

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

\_\_\_\_\_  
 Date

# GRAND TRAVERSE PAVILIONS

Grand Traverse Medical Care

ADDED

## PURCHASE OF EQUIPMENT AND SERVICES REQUEST FORM

Following is a request for your approval to purchase the detailed equipment or services, with supporting documentation.

A. Requesting Grand Traverse Pavilions Department: Environmental Services

B. Item: Replacement of Main Lobby Doors

C. Specifications: \_\_\_\_\_

D. Bids Solicited From:

1.	<u>Northern Michigan Glass</u>	City <u>Traverse City</u>	Date <u>6/13/24</u>
2.	<u>Twin Bay Glass</u>	City <u>Traverse City</u>	Date <u>6/27/24</u>
3.	<u>Traverse City Glass Company</u>	City <u>Traverse City</u>	Date <u>6/27/24</u>
4.	_____	City _____	Date _____

E. Bids Received:

1.	<u>Northern Michigan Glass</u>	Date <u>7/11/24</u>	\$ <u>15,465.00</u>
2.	<u>Twin Bay Glass</u>	Date <u>7/15/24</u>	\$ <u>16,750.00</u>
3.	<u>Traverse City Glass Company</u>	Date <u>7/19/24</u>	\$ <u>17,770.00</u>
4.	_____	Date _____	\$ _____

F. Variances in Bidder's Equipment or Services Being Offered:

\_\_\_\_\_  
\_\_\_\_\_

G. Recommendation: Northern Michigan Glass

H. Justification for Recommendation: \_\_\_\_\_  
\_\_\_\_\_

I. Purchase Budgeted: Yes \_\_\_\_\_ No X

How Funded: \_\_\_\_\_

2 Finley Ward  
\_\_\_\_\_  
Finance Director  
(Purchase up to \$1,500.00)

Date

Janet Zdzienicka 7/23/24  
\_\_\_\_\_  
Administrator/CEO  
(Purchase up to \$5000.00)

Date

\_\_\_\_\_  
Mary Marois, Chair

Date

Grand Traverse County Department of Health & Human Services Board

(Purchase over \$5000.00)





1101 Hammond Rd W  
Traverse City, MI 49686

# Proposal

19577

Northern Michigan Glass  
1101 Hammond Rd W  
Traverse City, MI 49686  
P 231-941-0050  
F 231-941-2251

		DATE:	7/11/2024
TO:	PROJECT NAME		NMG REP:
GRAND TRAVERSE PAVILIONS 1000 PAVILIONS CIRCLE TRAVERSE CITY MI 49684			MIKE
Phone: 932-3134		Fax: 932-3013	

## WE ARE PLEASED TO PROVIDE YOU WITH THE FOLLOWING PROPOSAL:

FURNISH AND INSTALL KAWNEER 451 FRAMING AND NEW 88" X 84" MEDIUM STILE DOORS WITH CONCEALED VERTICAL ROD PANIC HARDWARE, TWO PAIR OF BUTT HINGES PER LEAF, 10" BOTTOM RAILS, AND CO 9 EXTERIOR PULLS. DARK BRONZE ANODIZED FINISH. BRONZE INSULATED GLASS, PER CODE. INCLUDES DEMO OF OLD FRAMING. EVERY ATTEMPT WILL BE MADE TO SAVE SIGNAGE AT HEAD OF DOOR.

NOTE: ALL CLOSERS FURNISHED AND INSTALLED BY OTHERS. ALL EXISTING ELECTRICAL WIRING TO BE DISCONNECTED AND REMOVED BY OWNER.

PER CATHERINE: 7-19-24 ADD DOOR CLOSERS

- 1) LCN 44040 X P MANUAL CLOSER
- 1) HORTON #7100 LE HD AUTOMATIC DOOR OPERATOR WITH PUSH PADS, HARDWIRE.

ALL ESTIMATES ARE GOOD FOR 30 DAYS. THERE IS A 4% SURCHARGE IF PAYING BY CREDIT CARD.

Total

11,904.00

3,561.00

**\$ 15,465.00**

DUE TO VARIANCES IN NATURAL GAS COST TO THE GLASS MANUFACTURERS, THIS PROPOSAL IS BASED ON \_\_\_\_\_ SQUARE FEET OF GLASS WITH AN ENERGY SURCHARGE OF \_\_\_\_\_% UPON ORDERING GLASS FOR THE PROJECT A COPY OF THE CURRENT SURCHARGE WILL BE PROVIDED AND OUR CONTRACT MAY BE ADJUSTED ACCORDINGLY.

THIS PROPOSAL IS SUBJECT TO CHANGE IF NOT ACCEPTED WITHIN 30 DAYS.

PAYMENT TO BE MADE AS FOLLOWS: NET 30, PRICE REFLECTS PAYMENT WITH CASH OR CHECK. ADD 4% IF PAID BY CREDIT CARD. 1 1/2% CARRYING CHARGE FOR ALL PAST DUE CHARGES, INCLUDING LEGAL FEES.

ALL WORK IS TO BE COMPLETED IN A WORKMANLIKE MANNER ACCORDING TO STANDARD PRACTICES. ANY ALTERATION OR DEVIATION FROM ABOVE SPECIFICATIONS INVOLVING EXTRA COST S WILL BE EXECUTED ONLY UPON WRITTEN ORDERS AND WILL BECOME AN EXTRA CHARGE OVER AND ABOVE THIS ESTIMATE.

Mfg warranty applies. No employee is authorized to alter the mfg's warranty. Errors of a clerical nature are subject to revision. We hereby guarantee all workmanship and materials against defects for a period of one full year after substantial completion. Items of work found defective during the warranty period will be replaced at no cost to the owner. This warranty does not cover any product which has been subject to abuse, alteration, neglect, misuse, abnormal use, accident, fire, war, or acts of God.

Authorized

Signature \_\_\_\_\_

Submitted by:

## WORK WILL COMMENCE UPON RECEIPT OF SIGNED ACCEPTANCE OF PROPOSAL.

The above prices, specifications, and conditions are satisfactory and are hereby accepted. Northern Michigan Glass is authorized to do the work as specified. Payment will be made as indicated above.

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date of Acceptance: \_\_\_\_\_



July 15, 2024

Grand Traverse Pavilions

Twin Bay Glass

Authorized

Signature

*Kevin Reiter*

RE: REPLACE MAIN LOBBY DOORS

**NOTE: Proposal pricing valid for 30 days.**

Twin Bay Glass, Inc. hereby proposes to furnish and install per specifications the following:

One pair of commercial doors w/side lites and transoms:

- \*Framing: 2 x 4 1/2" Thermally Broke Aluminum
- \*Finish: Dark Bronze Anodized
- \*Frame size: 144" x 107"
- \*Doors: Medium stiles w/10" bottom rails and continuous hinges
- \*First Choice 3600 concealed vertical rod exit devices w/exterior rim cylinder
- \*Standard CTC-10 Offset handles
- \*full saddle ADA compliant threshold
- \*Glass: 1" Insulated RLE – Tempered where required
- \*Caulking included
- \*Demo of old included
- \*Break Metal if needed NOT included in bid

BASE BID

\$13,250.00

ADD TO BASE BID FOR NEW AUTOMATIC OPENER \$ 3,500.00

All material is guaranteed to be as specified. All work must be completed in a workmanlike manner according to standard practices. Any alteration or deviation from specifications below involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays, beyond our control. Owner will carry fire, tornado and all other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance. We conform to all State of Michigan Safety Glazing Regulations.

All permits and architecturally approved prints and specifications are the responsibility of the owner/general contractor or customer of Twin Bay Glass, Inc.

RIGHT TO LIEN: The seller reserves all contractor's mechanics, and materialmen liens which may be asserted under any provision of the law to secure payment of the contract price and may at the sellers option, asset and fix the same liens upon the real property on which the installation is made.

Terms of payment are 30 days from invoice date. A service charge of 1.5% monthly or 18% annually will be added to past due accounts.

**ACCEPTANCE OF PROPOSAL** – The above prices, specifications and conditions are satisfactory and hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: \_\_\_\_\_

Signature \_\_\_\_\_

770 N. US 31 SOUTH

TRAVERSE CITY, MI 49685

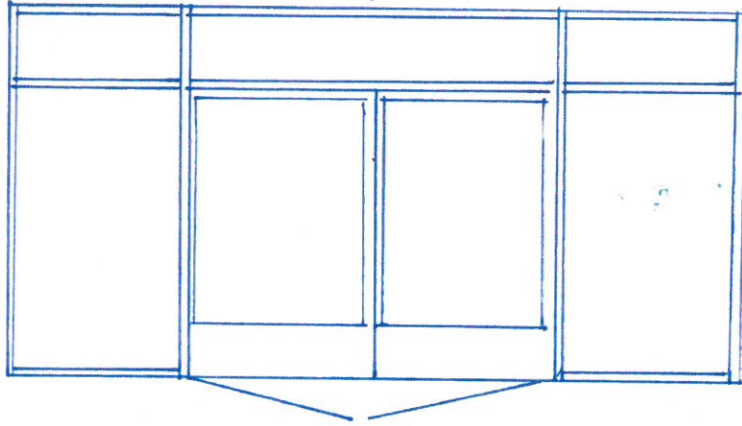
231/941-7112

800/442-9831

fax 231/941-0120



F.S.  
144"



F.S.  
107"

**TRAVERSE CITY GLASS COMPANY**

1502 Barlow

Traverse City, MI 49686

Phone: 231.941.2345

FAX: 231.941.9592

ATTN: Catherine Jasso

[gregu@traversecityglass.com](mailto:gregu@traversecityglass.com) [garya@traversecityglass.com](mailto:garya@traversecityglass.com)

FIRM: Grand Traverse Pavillions

PHONE: 231-932-3000

EMAIL: [rhutchins@gtpavillions.org](mailto:rhutchins@gtpavillions.org)EMAIL: [cjasso@gtpavillions.org](mailto:cjasso@gtpavillions.org)

JOB NAME: GT Pavillions

LOCATION: Traverse City, MI

DATE: 19-Jul-24

PLANS DATED:

ARCH: N/A

ADD #:

MEMO #:

We propose to furnish all materials and labor to complete the following:

**SPECIFICATIONS:**

None available

**WORK SCOPE:**

- ~ Demo/Removal of existing door and salvage overhead 'Grand Traverse Pavillions' sign.
- ~ Fabricate and install Tubelite door pair [88" x 84"] with thermally broken Tubelite T14000 aluminum side-lite framing (see attached).; **Finish:** Dark Bronze anodized.
- ~ **Hardware:** Stanley M-Force auto operator (hard wired, see attached) on left door leaf, concealed rod panic device, continous gear hinge, adjustable astragal, pull handle.
- ~ Stanley M-Force operator includes new switches to be mounted in existing location.
- ~ 1" Insulated Clear Tempered Glass infill with high-performance low-e coating on #2 surface.
- ~ Final Cleaning is included.

**QUALIFICATIONS:**

- A) Final cleaning and cleanup of unidentifiable debris is included.
- B) Replacement of broken glass or other damaged materials, unless damaged by TCG workforce, is excluded.
- C) Warranty on labor shall be for a period of one (1) year from date of substantial completion.
- D) Sales tax, at a rate of 6%, is included.
- E) Bonds are not included in this proposal.

**ALTERNATE:**

- ~ Re-install existing overhead signage.
- ~ Provide new 0.063 breakmetal at signage area.

ADD T&amp;M

ADD \$ 705.00

WE HEREBY PROPOSE to furnish material and labor - complete in accordance with the above specifications - for the sum of:

**Seventeen-Thousand Seven-Hundred and Seventy**

DOLLARS

**\$ 17,770.00**

Authorized

Signature

 for  
**Gary Aiden, President**

Note: This proposal may be withdrawn

by Traverse City Glass Company if not accepted

within 30 days.