

OFFICIAL NOTICE AND AGENDA

Notice is hereby given that the **Executive Committee** of the **North Central Community Services Program Board** will hold a meeting at the following date, time as noted below:

Wednesday, July 30, 2025 at 1:00 PM
North Central Health Care – NCHC Eagle Board Room
2400 Marshall Street, Suite A, Wausau WI 54403

Persons wishing to attend the meeting by phone may call into the telephone conference beginning five (5) minutes prior to the start time indicated above using the following number:

Meeting Link: <https://ccitc.webex.com/ccitc/j.php?MTID=m2dfcc1cc8939f3fcb6b00b25d4dfcd78>

Meeting number: 1-408-418-9388 **Access Code:** 2499 574 3503 **Password:** 1234

AGENDA

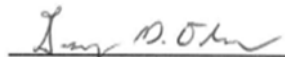
1. Call to Order
2. Public Comment for Matters Appearing on the Agenda (Limited to 15 Minutes)
3. Approval of June 26, 2025 and June 30, 2025 Executive Committee Meeting Minutes
4. Educational Presentations, Committee Discussion, and Organizational Updates
 - a. 2024 Audit Presentation – Kim Heller, Wipfli
 - b. 2026 Health Insurance Forecasting Presentation - Arthur J. Gallagher & Co. – PJ Anast/J. Hake
 - c. Financial Update – J. Hake
 - d. Executive Director Work Plan Update – G. Olsen
 - a. Crisis Urgent Care and Observation Facility (CUCOF) Grant Update – J. Hake
5. Discussion and Possible Action
 - a. ACTION: Approval of 2024 Audit – J. Hake/G. Olsen
 - b. ACTION: Set 2026 Budget Revenue & Expenses Guidelines – J. Hake/G. Olsen
 - c. ACTION: New Position Requests – J. Hake
 - a. Payment Poster Positions
 - b. Environmental Health & Safety Specialist
 - c. Supervisor of Security
 - d. ACTION: New Position Requests for 2026 Budget
 - a. Housekeeping Position
 - e. ACTION: Exception to PTO Payouts – G. Olsen
 - f. ACTION: Complaints & Grievances Policy – G. Olsen
 - g. ACTION: Approval of Recommendations of the Medical Staff: Joshua Shupe, MD; James Billings, MD; Bret Stysly, MD
6. Next Meeting Date & Time, Location and Future Agenda Items
 - a. Wednesday, August 27, 2025, 1:00 p.m., NCHC Eagle Board Room
7. Adjournment

Any person planning to attend this meeting who needs some type of special accommodation in order to participate should call the Administrative Office: 715-848-4405. For TDD telephone service call 715-845-4928.

NOTICE POSTED AT: North Central Health Care

COPY OF NOTICE DISTRIBUTED TO:

Wausau Daily Herald, Antigo Daily Journal, Tomahawk Leader
Merrill Foto News, Langlade, Lincoln & Marathon County Clerks Offices


Presiding Officer or Designee

DATE: 07/24/2025 TIME: 4:00 PM BY: D. Osowski

NORTH CENTRAL COMMUNITY SERVICES PROGRAM EXECUTIVE COMMITTEE MEETING MINUTES

June 26, 2025

1:00 p.m.

North Central Health Care

Present: X Kurt Gibbs X^(virtual) Renee Krueger
X Lance Leonhard X Robin Stowe

Staff Present: Gary Olsen, Jason Hake, Vicki Tylka, Marnie Bredlau, Ben Petersen

Others Present: Dejan Adzic, Marathon County Deputy Corporation Counsel, Sarah Schlosser, Elizabeth McCrank, Eileen Guthrie, Paul Gilk, Don Dunphy

Call to Order

- The meeting was called to order by Chair Gibbs at 1:03 p.m.

Public Comment for Matters Appearing on the Agenda

- Eileen Guthrie, Don Dunphy, and Paul Gilk addressed the committee regarding the contractual relationship between North Central Health Care and Lincoln County regarding Pine Crest Nursing Home.

Approval of Executive Committee Meeting Minutes

- **Motion**/second, Stowe/Leonhard, to approve the May 28, 2025 Executive Committee meeting minutes. Motion carried.

Financial Update

- Mr. Hake provided a financial update for the months January through May. Highlights included a \$1.7 million net income with \$1.6 million attributed to MVCC due to a rate increase retroactive to July 1, 2024. A recent change to the supplemental payment is that it is now added onto the daily rate. NCHC has experienced a challenge with commercial insurance companies covering the Lakeside Recovery MMT program, a 28-day program, in that they do not like to pay for a fixed length of stay. We are actively working with the Aspirus Network and insurance companies to cover the full 28 days. Net income is \$5.3 million and to date health insurance continues to do well compared to 2024.

Pine Crest Nursing Home Update

- The Lincoln County Board approved the sale of Pine Crest Nursing Home effective August 1, 2025. North Central Health Care is working closely with Lincoln County and the purchasing company for a smooth transition.

Overview and Update on NCHC's Compliance Program, including current initiatives, process improvements, and emerging compliance matters as they relate to organizational risk, with the intent of informing and providing context for the Executive Committee's subsequent closed session discussion

- Mr. Petersen provided a general update including regulatory oversight, and challenges of the programs within the Compliance Program. The full scope of how those areas and challenges impact us as an organization with regard to risk will be discussed in more detail during the closed session.

Approval to submit letter of intent for Crisis Urgent Care and Observation Facility (CUCOF)

- A CUCOF is an observation facility that provides 24/7 mental health substance use care. The services provided are more intensive than crisis stabilization but less intensive than hospitalization. Step 1, in a two-step process, is submitting a letter of intent. After reviewing the program in depth, if it is determined that NCHC is a good fit for this program, a request to submit an application would be brought to the Committee for approval (step 2).
- **Motion**/second, Leonhard/Stowe, to approve staff submitting a letter of intent for Crisis Urgent Care and Observation Facility. Motion carried.

Discussion with possible action on North Central Health Care's contractual relationship with Pine Crest Nursing Home in light of the potential sale and threat of litigation which could impact the sale

- Mr. Olsen explained the challenges NCHC has experienced over the past year with the uncertainty of the future of Pine Crest Nursing Home. Since the last meeting of this Committee, Lincoln County Board approved the sale of Pine Crest effective 8/1/2025. NCHC is working closely with Lincoln County and the buyer on a successful transition to meet this date.
- Due to these challenges, and with the desire to continue to support Lincoln County, a partner for over 50 years, consideration is requested to end the current management agreement of Pine Crest effective 12/31/2025. However, should the current sale not go through and Lincoln County would determine to continue to operate Pine Crest, NCHC would enter into discussions with Lincoln County to continue the management of Pine Crest under a new long-term agreement effective 1/1/2026.
- **Motion**/second, Leonhard/Stowe, to provide notice relative to termination of the operating agreement, as called for within the current agreement, with the understanding that should the currently envisioned sale not be effectuated, NCHC stands ready to reengage representatives from Lincoln County regarding a new management agreement to protect the interests of both Lincoln County and NCHC. Motion carried.

Discussion with Possible Action 2026 Budget Schedule Timeline and Schedule

- Due to many demands on Directors, Managers, and staff, plus the additional efforts needed to assist with the sale of Pine Crest Nursing Home in a short amount of time, it is requested to push the approval of the 2026 budget from the August meeting to the September 24 meeting of the Executive Committee.

- It is NCHC's intent to keep tax levy for all three counties flat for 2026.
- The 2026 Budget Revenue & Expenses Guidelines will be brought to the July meeting of the Executive Committee for approval.
- **Motion**/second, Leonhard/Stowe, that the Committee understands that NCHC staff will deliver to the Executive Committee, no later than August 1, 2025, the formal tax levy request relative to the 2026 budget and that that will satisfy the requirements under the Tri-County Agreement. Motion carried.

Presentation by UW Extension, Sarah Schlosser and Elizabeth McCrank and Approval of Strategic Planning Process

- As NCHC looks to the future, we're looking to ensure setting NCHC up for long term sustainability while continuing to deliver high quality person-centered care, all while trying to align our mission, vision and core values for the constantly evolving needs of human services and healthcare. In order to accomplish this, we feel we need to have a well-developed strategic plan that will help guide us, our services, our priorities, and help shape how we allocate our resources and measure our progress. We've asked UW Extension to help with this process.
- Ms. Schlosser and Ms. McCrank provided an overview of their proposal.
- **Motion**/second, Leonhard/Stowe, to authorize staff to move forward with finalizing and executing the agreement with UW Extension not to exceed \$5,000 for the contract for strategic planning. Motion carried.

Update and Possible Action Regarding Vocational Supportive Employment Program

- The vocational supportive employment program is for the developmentally and disabled. NCHC has historically operated this program in each of our counties. Last year the program in Lincoln County transitioned to another provider when our employee resigned. Our employee in Langlade County recently gave notice and the transition of that program, along with Marathon County's program, to Aligned Employment is being recommended at this time. This is consistent with the desire of this governing body to return to and focus on our core programs.
- Mr. Leonhard requested he receive a brief transition memo to include a timeline, who services will be provided by, and any budget impact.
- **Motion**/second, Leonhard/Stowe, that staff make all necessary transitions as provided in the memo and as discussed. Motion carried.

Approval of Executive Director Work Plan

- Mr. Olsen will provide an update on his work plan at each meeting of the Committee. Any comments or changes to the work plan are welcomed.
- **Motion**/second, Stowe/Leonhard, to approve the updated Executive Director Work Plan. Motion carried.

Closed Session

Dejan Adzic, Marathon County Deputy Corporation Counsel, provided an explanation of the purposes of the two closed sessions slated. The first closed session is to discuss pending litigation with counsel, and the second is to discuss with counsel and the Compliance Officer certain compliance-related matters including regulatory issues that may arise out of those and any lawsuits, as well as any investigations and specific individuals that will be discussed. The Compliance Officer has already disposed in open session as much information as he could without addressing specifics. Also, we did not settle with the DOL, therefore counsel will be discussing next steps, where litigation will be going, case strategy, counsel opinions, etc. All these things, if discussed in open session, would have negative consequences on the entity because it would give a window into our internal strategies and pending litigation, as well as our strategy related to compliance, and what kind of actions that may be taken to ameliorate certain risks that the organization may be facing. Accordingly, counsel believes both of these items would be appropriate for closed session discussions based on the statutes identified.

- **Motion**/second, Leonhard/Stowe, pursuant to Wis. Stat 19.85(1)(g) for purpose of “[c]onfering with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation which it is or is likely to become involved”, to wit:
 1. Update from legal counsel on outcome of DOL mediation and future case strategy as it pertains to *Chavez-DeRemer v. North Central Health Care*, 24-cv-320-wmc
 2. Update from legal counsel on pending litigation, current legal issues and analysis, and future case strategy as it pertains to *Emmerich v. North Central Health Care Facility*, Marathon County Circuit Court Case No. 2024CV000495.
 3. Update from legal counsel on pending litigation and future case strategy as it pertains to Lisa A. Peterson vs North Central Health Care et al, Marathon County Case No. 25CV345
 4. Provide case updates on other pending employment law cases currently before DWD or EEOC.
- Roll call vote taken. All indicated aye. Staff were allowed to remain in the closed session. Meeting convened in closed session at 2:50 p.m.
- **Motion**/second Stowe/Leonhard, to return to open session (roll call vote unnecessary) and Possible Announcements and/or Action Regarding Closed Session item
 - Meeting returned to open session at 3:37 p.m.
 - No action taken.
 - Counsel will continue to provide updates.
- **Motion**/second, Leonhard/Stowe, pursuant to Wis. Stat. 19.85(1)(g), for purpose of “[c]onfering with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation which it is or is likely to become involved”, and pursuant to Wis. Stat. 19.85(1)(f) for the purpose of “[C]onsidering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary investigation of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would likely to have substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations”, to wit: Presentation of a quarterly report on compliance and quality to the

Executive Committee the contents of which will involve discussion of events or occurrences which may have future legal implications on the organization and the legal evaluation of those implications and which contents also involve discussions regarding specific individuals and their role in certain compliance related matters, issues and or investigations.

- Roll call vote taken. All indicated aye. Mr. Petersen and Mr. Adzic remained in closed session. Meeting convened in closed session at 3:40 p.m.
- **Motion**/second, Stowe/Leonhard, to Return to Open Session (Roll Call Vote Unnecessary) and Possible Announcements and/or Action Regarding Closed Session item. Motion carried.
 - Meeting returned to Open Session at 5:31 p.m.
 - No action taken.
 - No announcements.

Next Meeting Date, Time, Location and Future Agenda Items

- Next meeting Wednesday, July 30, 2025 at 1:00 p.m. in the NCHC Eagle Board Room

Adjournment

- **Motion**/second, Stowe/Leonhard, to adjourn the meeting at 5:35 p.m. Motion carried.

Minutes prepared by Debbie Osowski, Senior Executive Assistant

NORTH CENTRAL COMMUNITY SERVICES PROGRAM EXECUTIVE COMMITTEE MEETING MINUTES

June 30, 2025

12:00 p.m.

Virtual Only

Present:	X	Kurt Gibbs	X	Renee Krueger
	X	Lance Leonhard	X	Robin Stowe

Staff Present: Gary Olsen

Others Present: Michael Puerner, Marathon County Corporation Counsel, Dejan Adzic, Marathon County Deputy Corporation Counsel, Karry Johnson, Lincoln County Corporation Counsel

Call to Order

- The meeting was called to order by Chair Gibbs at 12:00 p.m.

Closed Session

- **Motion**/second, Leonhard/Stowe, to go into closed session (roll call vote suggested): Pursuant to Wis. Stat 19.85(1)(g) for purpose of “[c]onfering with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation which it is or is likely to become involved”, to wit: discuss certain contractual obligations as they pertain to NCHC, render legal advice with respect to NCHC’s obligations under those contractual provisions, and adopt a strategy on how NCHC is to proceed with respect to meeting its legal obligations with respect to certain contractual provisions. Roll call vote taken. All in attendance asked to remain in closed session. All indicate aye. Motion carried.
- Motion to Return to Open Session (Roll Call Vote Unnecessary) and Possible Announcements and/or Action Regarding Closed Session item
 - **Motion**/second, Leonhard/Stowe, to return to open session at 12:49 p.m.
 - Direction has been provided to administrator and counsel on next steps.

Next Meeting Date & Time, Location and Future Agenda Items

- Wednesday, July 30, 2025, 1:00 p.m., NCHC Eagle Board Room

Adjournment

- **Motion**/second, Stowe/Leonhard, to adjourn the meeting at 12:50 p.m. Motion carried.

Minutes prepared by Debbie Osowski, Senior Executive Assistant

PERSPECTIVE

A man with a beard, wearing a blue shirt, is looking out from a high-rise building. The building's structure is visible, with glass railings and a modern design. The background is a deep blue sky with white clouds, suggesting a high-altitude or aerial perspective.

CHANGES EVERYTHING.

North Central Health Care

Audit For the Year Ended December 31, 2024

WIPFLI

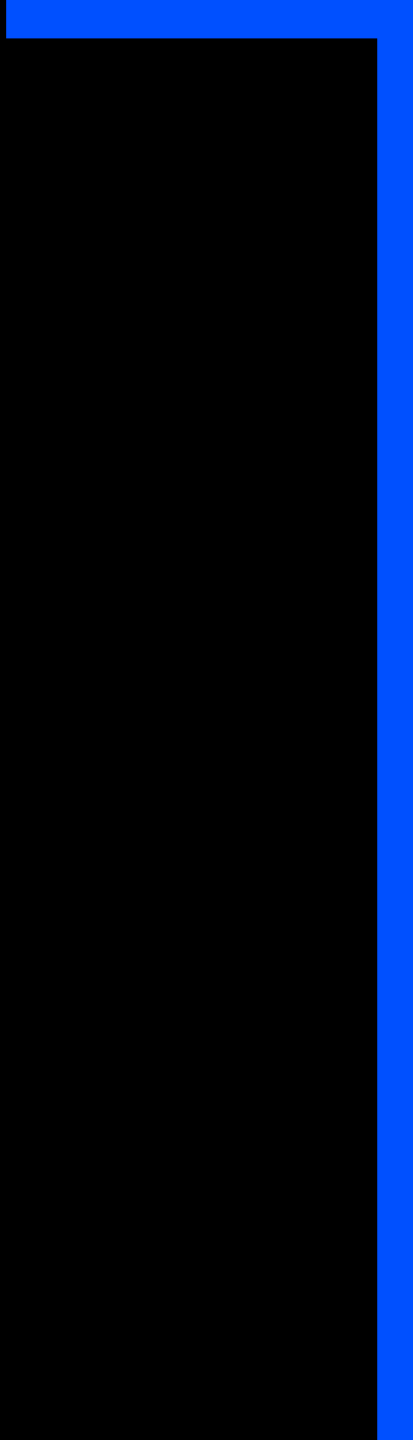
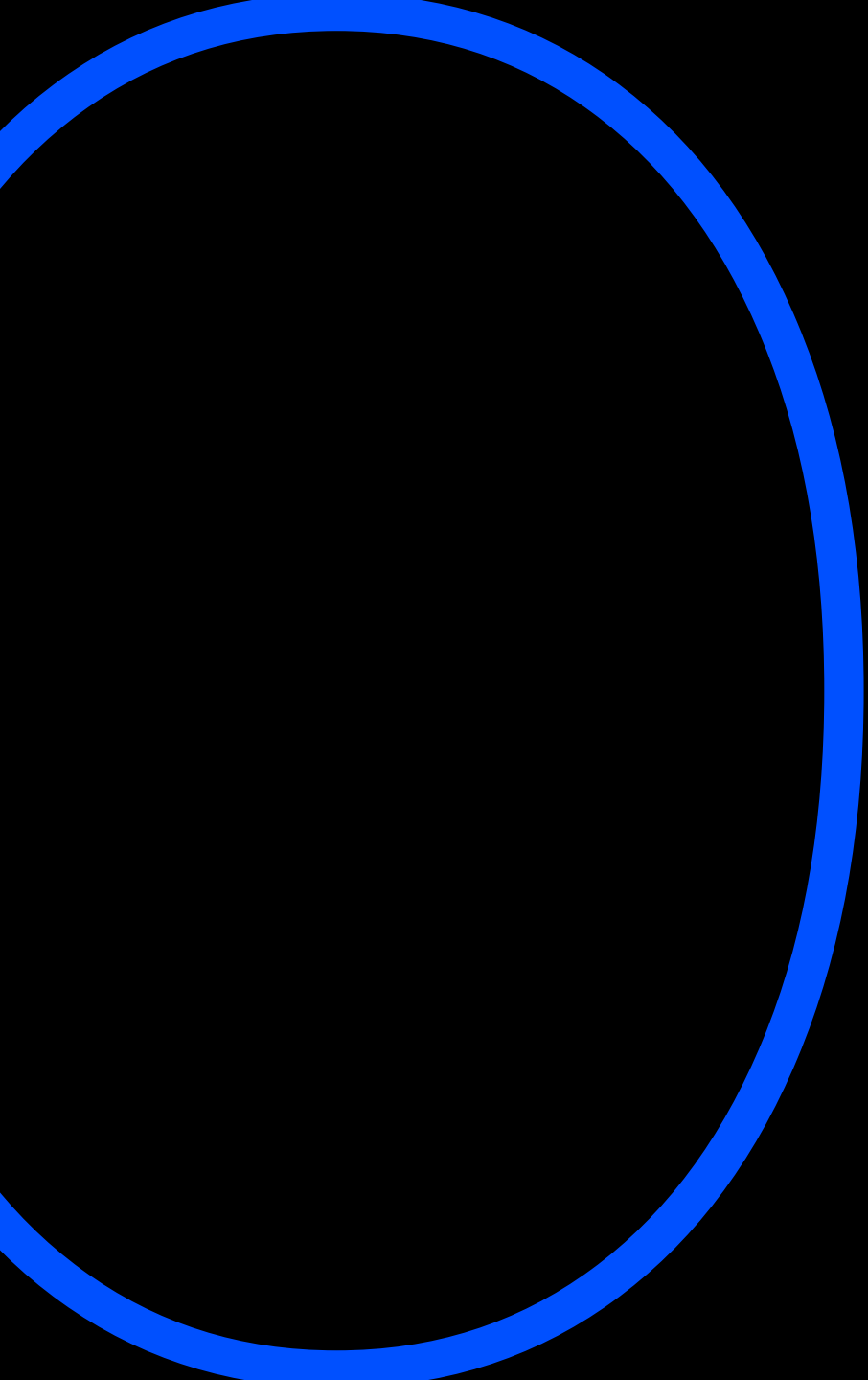
Overview

Required communications 01

Financial outlook 02

Industry updates SNF 03

All healthcare 04



Required communications

Required communications

Auditor's Responsibility Under Generally Accepted and the Uniform Guidance

- To express an opinion about whether the financial statements prepared by management, with your oversight, are fairly presented in all material respects in conformity with accounting principles generally accepted in the United States (GAAP).
- Our procedures are designed to obtain reasonable assurance, rather than absolute assurance, about whether the financial statements are free of material misstatements and fairly presented.
- We performed the audit in accordance with generally accepted auditing standards, governmental auditing standards, Uniform Guidance, and, for 2024, the Wisconsin Department of Health Services requirements applicable to Wisconsin nursing homes for Mount View Care Center and Pine Crest.

Required communications

Audit Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no adjustments that were recorded during the audit process.

Uncorrected Misstatements

The following items, which were not recorded in the financial statements, were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Effect if entry is not made - Overstated (Understated)						
Description	Assets	Liabilities & Deferred Inflows	Beginning Net Position	Income Before Contributed Capital	Ending Net Position	
Overstatement of pharmacy accounts receivable	\$ 428,000	\$ -	\$ -	\$ 428,000	\$ 428,000	
Understatement of Medicaid receivables due to SP appeal	\$ (803,000)			\$ (803,000)	\$ (803,000)	
Understatement of Investment in CCIT Joint Venture	118,000	-	-	118,000	118,000	
Prior year unadjusted differences	-	-	(296,500)	296,500	-	
Totals	\$ (257,000)	\$ -	\$ (296,500)	\$ 39,500	\$ (257,000)	

Required communications

Significant Estimates in the Financial Statements

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, including the following, are 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.

- Allocation of allowable direct and indirect costs for grant reporting and for allocating the net position by county
- Allowance for contractual adjustments and doubtful accounts
- Recognition of revenue under grant funded agreements
- Amounts payable to third-party reimbursement programs
- Liability for self-funded health and dental insurance
- Pension-related assets and liabilities associated with Wisconsin Retirement System and Life Insurance
- Fixed asset depreciation and assigned useful lives

Adjustments to estimates related to prior years resulting from retroactive adjustments under reimbursement agreements with third party and estimated allowances for contractual adjustments and uncollectible accounts increased net patient service by \$6,230,463 in 2024 and decreased net patient service revenue by \$298,551 in 2023. We evaluated the key factors and assumptions used to develop the above estimates in determining that the estimates are reasonable, after audit adjustment, in relation to the financial statements as of December 31, 2024, taken as a whole.

Required communications

Sensitive Financial Statement Disclosures

Certain financial statement disclosures are considered sensitive due to the significance to readers of the financial statements. Disclosures in Note 1 related to adjustments to estimates related to prior years resulting from retroactive adjustments under reimbursement agreements with third party payors and estimated allowances for contractual adjustments and the disclosure in Note 17 related to the planned sale of Pine Crest are considered sensitive.

Required Communications Letter

Professional standards require that we provide certain other information related to our audit to those charged with governance. This information is provided in our required communications letter.

Required communications

Revenue and Expense by Service Line and County

Financial results for the various programs operated and managed by NCHC are allocated to service line and county-specific net position based on a combination of directly assigned revenue and expense and allocation methods based on various statistical basis. This allocation process impacts the financial results that are allocated to the various services operated by NCHC and to each of the participating counties. With the advent of the management of Pine Crest, the allocation of indirect costs has become even more complex.

This financial results by program reports can also be used to evaluate program financial performance in NCHC's efforts to address growing losses for the organization.

We recommend the allocation methods be reviewed with the oversight board on an annual basis, the policy be updated to add more specificity to the allocation methods, and the new management team familiarize themselves with the allocation process and resulting reports as they work to improve NCHC financial performance in the future.



Financial outlook

Change in Net Position by Program Area

	Change in Net Position Excluding GASB 68 & 75			
	2022	2023	2024	Change
51.42 Services:				
Langlade County Programs	\$ 544,090	\$ 228,250	\$ 486,944	\$ 258,694
Lincoln County Programs	836,322	29,252	977,098	947,846
Marathon County Specific	2,006,816	(424,453)	2,631,957	3,056,410
Shared Programs	(2,640,932)	2,572,711	3,214,027	641,316
Nursing Home Services:				
Mount View Care Center	(31,444)	3,730,681	2,536,758	(1,193,923)
Pine Crest Nursing Home	(1,014,219)	1,295,280	265,125	(1,030,155)
Totals (Excludes GASB 68 & 75)	\$ (299,367)	\$ 7,431,721	\$ 10,111,908	\$ 2,680,187

Schedule of Net Position by County, Net of GASB 68 & 75

	Marathon County			Lincoln County			Langlade County	Total
	51.42/.437	MVCC	Total	51.42/.437	Pine Crest	Total		
Net position at December 31, 2024	\$ 28,793,063	\$ 14,189,036	\$ 42,982,099	\$ 5,228,295	\$ 2,316,255	\$ 7,544,550	\$ 2,394,310	\$ 52,920,959
Less - Capital assets net of depreciation	(37,680,526)	(39,019,331)	(76,699,857)	(301,913)	(8,441,903)	(8,743,816)	(10,457)	(85,454,130)
Add:								
Right of use lease obligations to Marathon Cou	21,369,212	42,299,215	63,668,427	-	-	-	-	63,668,427
Right of use lease obligation to Lincoln County	-	-	-	-	7,929,720	7,929,720	-	7,929,720
Right of use lease obligation - other	156,491	-	156,491	1,254	-	1,254	43	157,788
Software based information technology agreement obligation	252,621	-	252,621	2,024	-	2,024	70	254,715
Net GASB 68/75 balance sheet amounts	(2,287,103)	(1,635,085)	(3,922,188)	(448,018)	(859,389)	(1,307,407)	(341,170)	(5,570,765)
Net position - Net of capital assets and GASB 68/75 amounts - 12/31/2024	\$ 10,603,758	\$ 15,833,835	\$ 26,437,593	\$ 4,481,642	\$ 944,683	\$ 5,426,325	\$ 2,042,796	\$ 33,906,714
Net position - Net of capital assets and GASB 68/75 amounts - 12/31/2023	\$ 2,833,154	\$ 11,591,290	\$ 14,424,444	\$ 3,169,197	\$ 7,556	\$ 3,176,753	\$ 1,552,628	\$ 19,153,825
Change	\$ 7,770,604	\$ 4,242,545	\$ 12,013,149	\$ 1,312,445	\$ 937,127	\$ 2,249,572	\$ 490,168	\$ 14,752,889

Financial Analysis - Combined Statements of Net Position

	(In Thousands)						
	2020	2021	2022	2023	2024	Change	
Current assets:							
Cash and cash equivalents	\$4,549	\$2,786	\$8,298	\$ 14,053	\$ 27,752	\$ 13,699	97%
Accounts receivable:							
Patient - Net	4,660	7,649	6,759	8,358	8,898	540	6%
Other	5,043	3,937	7,058	4,046	5,029	983	24%
Inventory and other	694	891	988	888	771	(117)	-13%
Total current assets (excluding investments)	14,946	15,263	23,103	27,345	42,450	15,105	55%
Investments, ALATU, and patient trust funds	13,732	7,902	2,879	1,040	1,039	(1)	0%
Net pension asset	7,280	14,388	17,454	-	-	-	0%
Capital assets	53,892	70,680	81,037	90,594	85,454	(5,140)	-6%
Deferred outflows of resources	18,262	25,609	35,384	45,067	28,967	(16,100)	-36%
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 108,112	\$ 133,842	\$ 159,857	\$ 164,046	\$ 157,910	\$ (6,136)	-4%

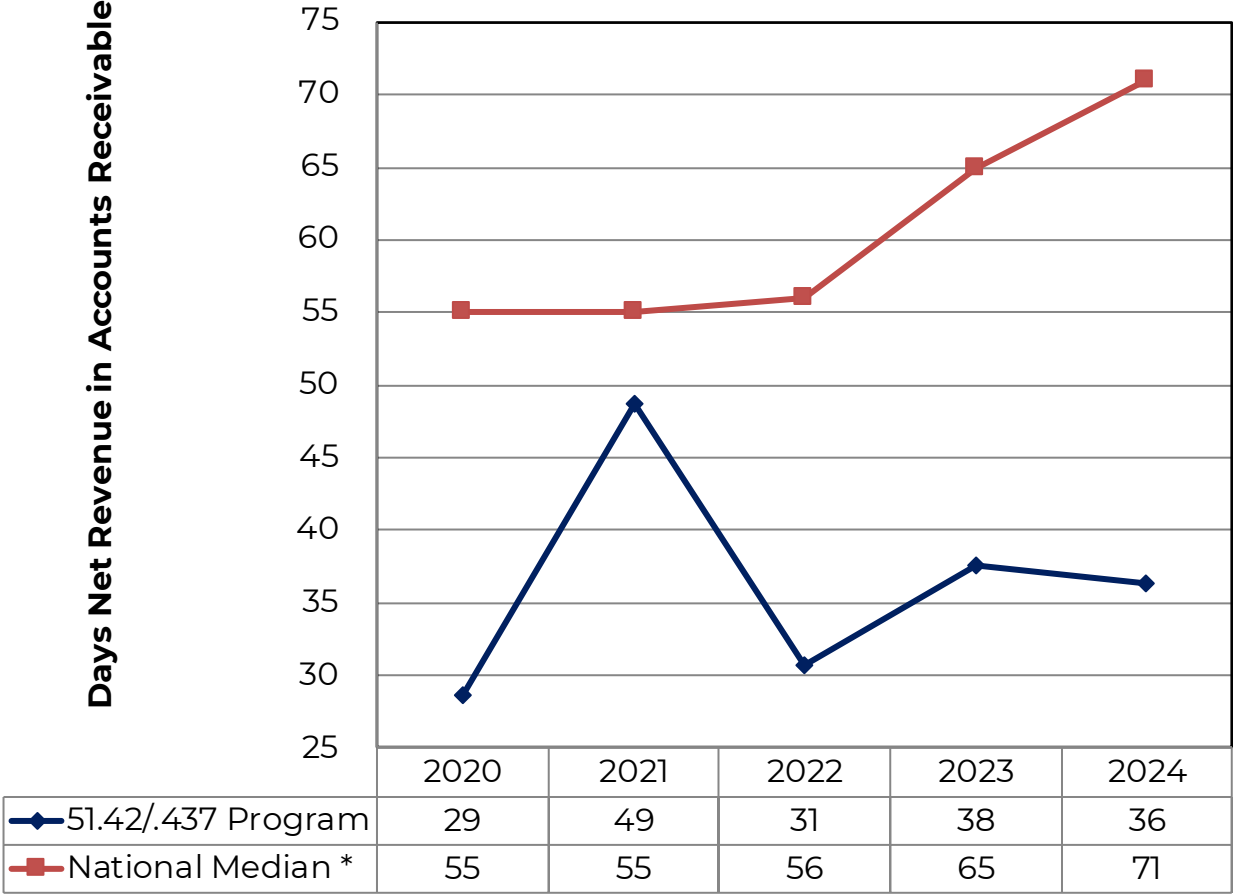
Financial Analysis - Combined Statements of Net Position (Continued)

	(In Thousands)						
	2020	2021	2022	2023	2024	Change	
Current liabilities:							
Current portion of right-of-use lease obligation	\$3,152	\$1,262	\$426	\$ 764	\$ 2,075	\$ 1,311	172%
Current portion of SBITA				555	251	\$ (304)	-55%
Accounts payable	1,687	2,324	1,664	2,495	2,171	(324)	-13%
Accrued liabilities and other	5,019	5,884	6,395	6,653	7,366	713	11%
Deferred revenue - Government grants	39	31	22	9	6	(3)	-33%
Amounts due to other third-party payors	-	-	-	33	-	(33)	-100%
Total current liabilities	\$9,897	\$9,501	\$8,507	\$10,509	\$11,869	1,360	13%
Long-term liabilities:							
Net pension liability	2,507	3,028	2,657	13,466	4,979	(8,487)	-63%
Right-of-use lease obligation	34,200	54,099	68,597	70,936	69,681	(1,255)	-2%
Software based IT agreement obligation				255	4	(251)	-98%
Related-party note payable and other	88	100	69	40	39	(1)	-3%
Total liabilities	46,692	66,728	79,830	95,206	86,572	(8,634)	-9%
Deferred inflows of resources	22,226	32,104	41,502	26,442	18,417	(8,025)	-30%
Net position	39,194	35,010	38,525	42,398	52,921	10,523	25%
TOTAL LIABILITIES AND NET POSITION	\$ 108,112	\$ 133,842	\$ 159,857	\$ 164,046	\$ 157,910	\$ (6,136)	-4%

Financial Analysis - Statements of Revenue, Expenses, and Changes in Net Position

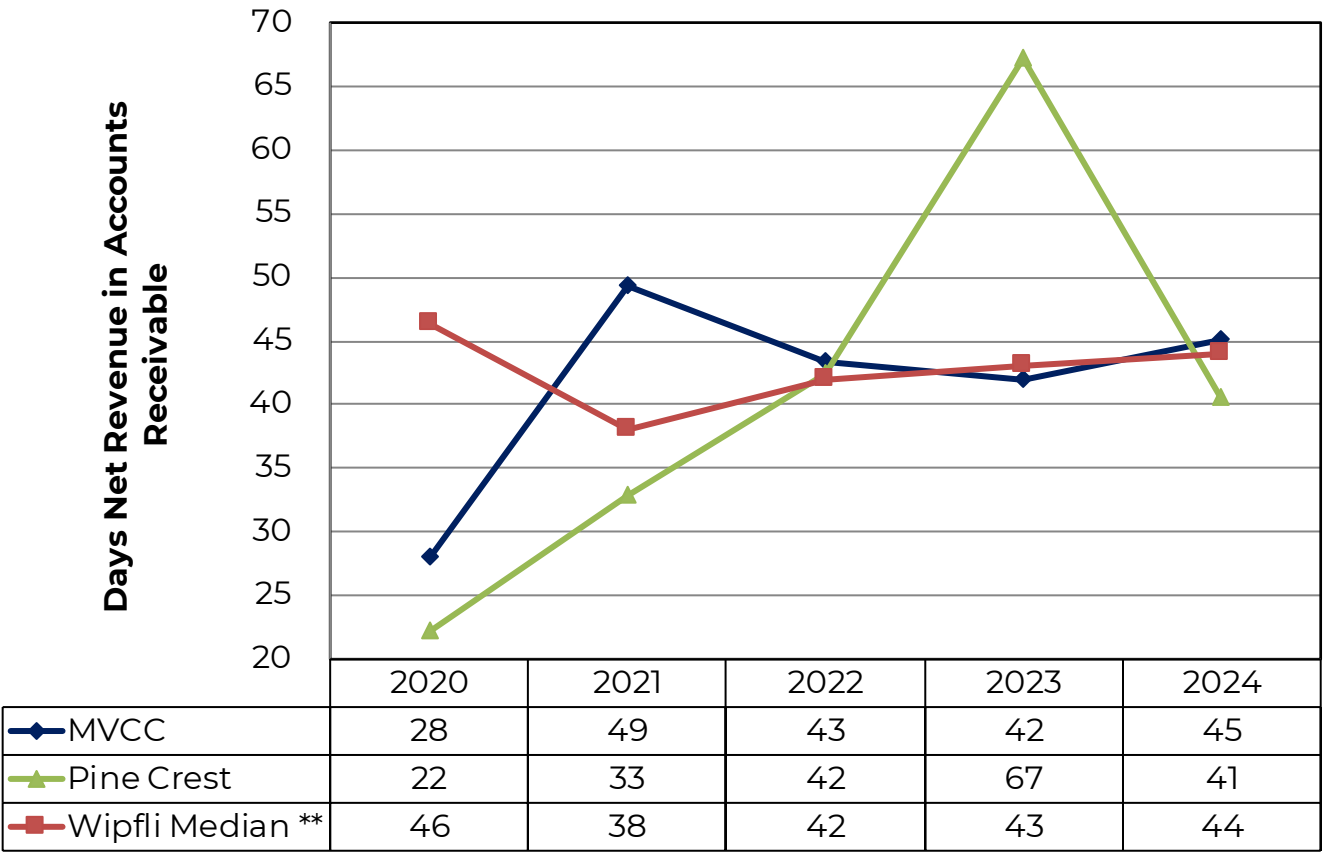
	2020	2021	2022	2023	2024	Change	
Net patient service revenue	\$62,969	\$60,848	\$68,787	\$ 69,123	\$ 82,464	\$ 13,341	19%
Other revenue:							
Counties' appropriations	8,092	8,163	8,454	9,489	10,207	718	8%
State grant-in-aid, match, and other	11,606	10,862	10,995	10,412	9,440	(972)	-9%
Departmental and other revenue	2,387	2,668	3,293	2,062	1,225	(837)	-41%
Total other revenue	22,085	21,693	22,742	21,963	20,872	(1,091)	-5%
Total revenue	85,054	82,541	91,529	91,086	103,336	12,250	13%
Expenses:							
Salaries	38,862	36,781	42,478	41,765	41,803	38	0%
Fringe benefits:							
GASB 68 and GASB 75	389	(4,055)	(3,814)	3,520	(411)	(3,931)	-112%
Other	14,541	18,948	15,200	13,398	13,794	396	3%
Supplies and other	31,037	29,506	28,539	30,753	30,862	109	0%
Depreciation and interest	3,083	3,278	4,255	4,895	5,842	947	19%
Care of patients at other facilities	1,072	1,513	577	1,560	1,640	80	5%
Total expenses	88,984	85,971	87,235	95,891	93,530	(2,361)	-2%
Operating income (loss)	(3,930)	(3,430)	4,293	(4,805)	9,806	14,611	-304%
Nonoperating income (loss)	(23)	(703)	(738)	(916)	(30)	886	-97%
Income (loss) before contributed capital	(3,953)	(4,133)	3,555	(5,721)	9,776	15,497	-271%
Contributions and grants restricted for capital	93	-	-	8,115	-	(8,115)	-100%
Contributed capital from (to) Marathon County	2,330	(51)	(40)	1,518	747	(771)	-51%
Change in net position	\$ (1,530)	\$ (4,184)	\$3,515	\$ 3,912	\$ 10,523	\$ 6,611	169%

Financial Ratios – Days Net Revenue in Accounts Receivable 51.42/.437



* Source: 2024 Almanac of Hospital Financial and Operating Indicators published by Optum360 – Psychiatric Hospitals, 2023 data

Financial Ratios – Days Net Revenue in Accounts Receivable Nursing Home

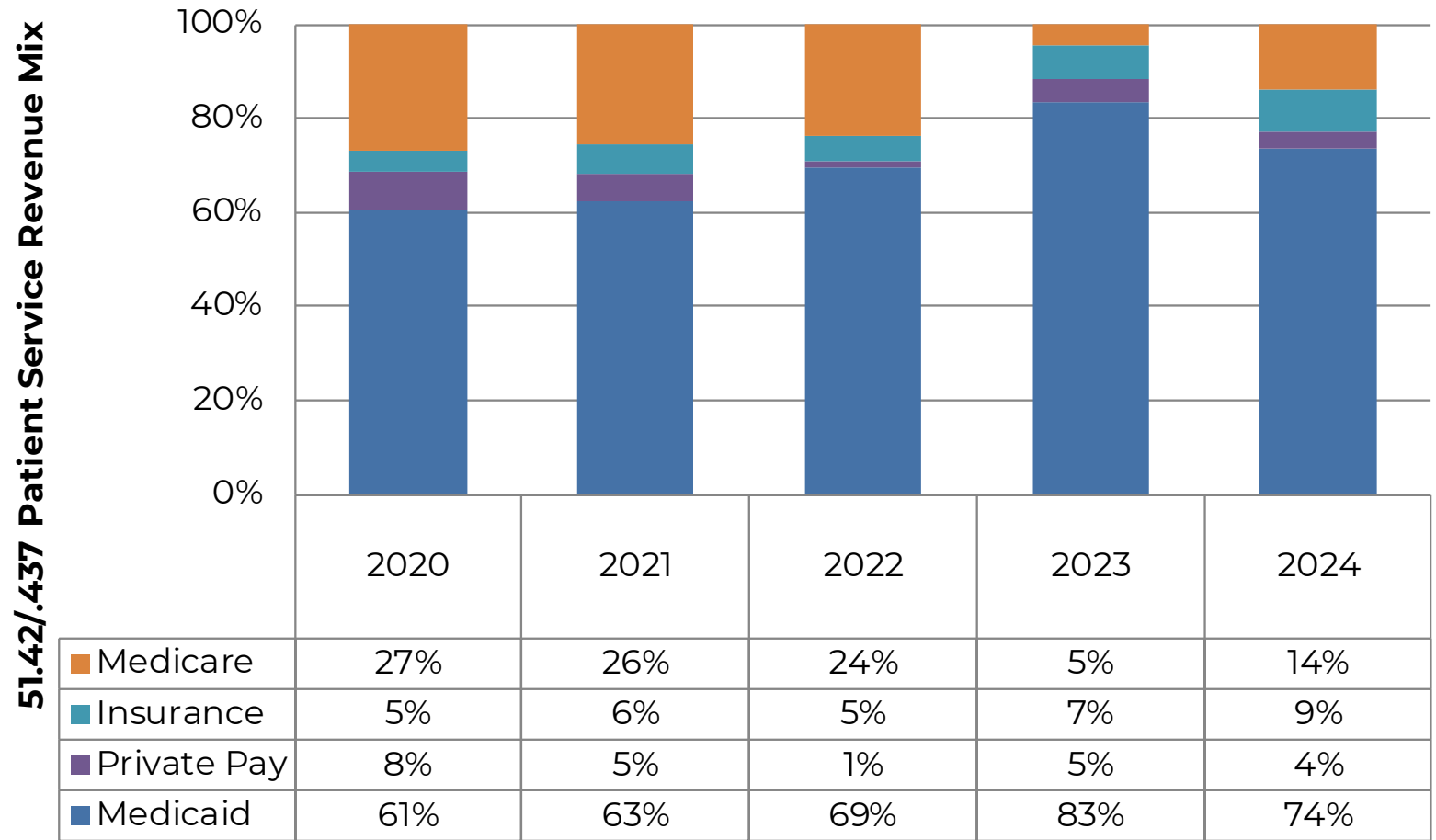


** 50th percentile of Wipfli Nursing Home database

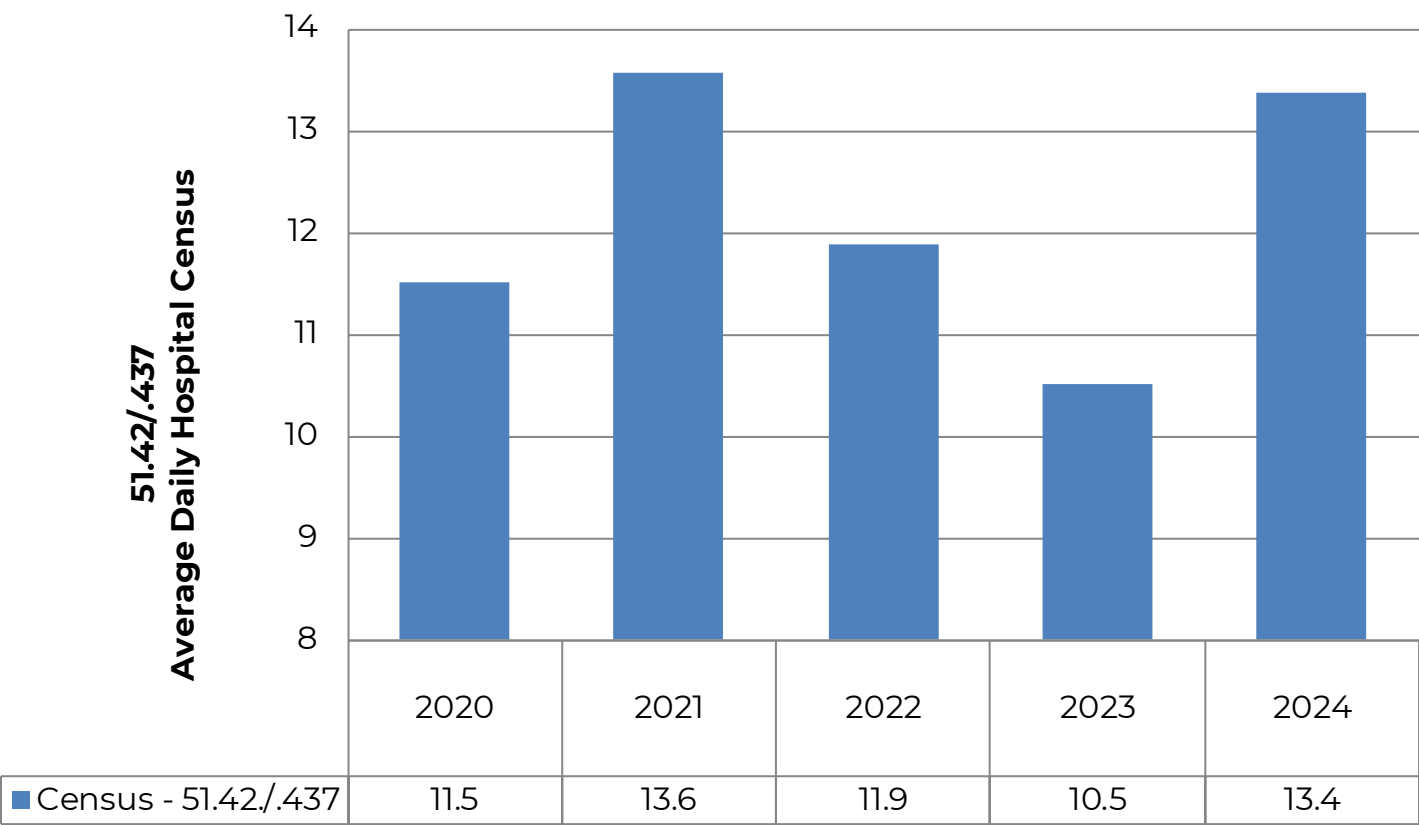
Financial Ratios – Net Revenue By Service Line



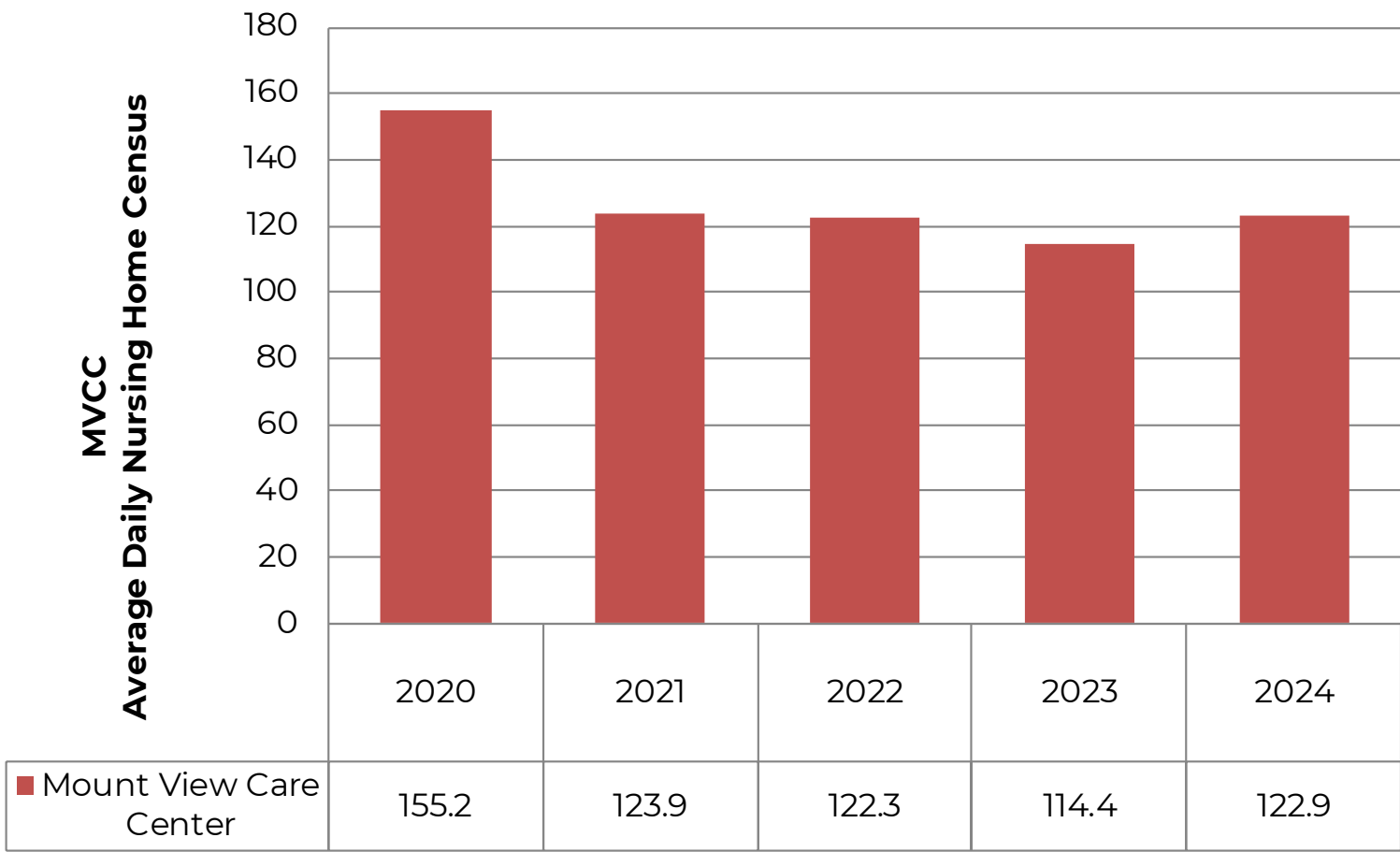
Financial Ratios – 51.42/.437 Patient Service Revenue Mix



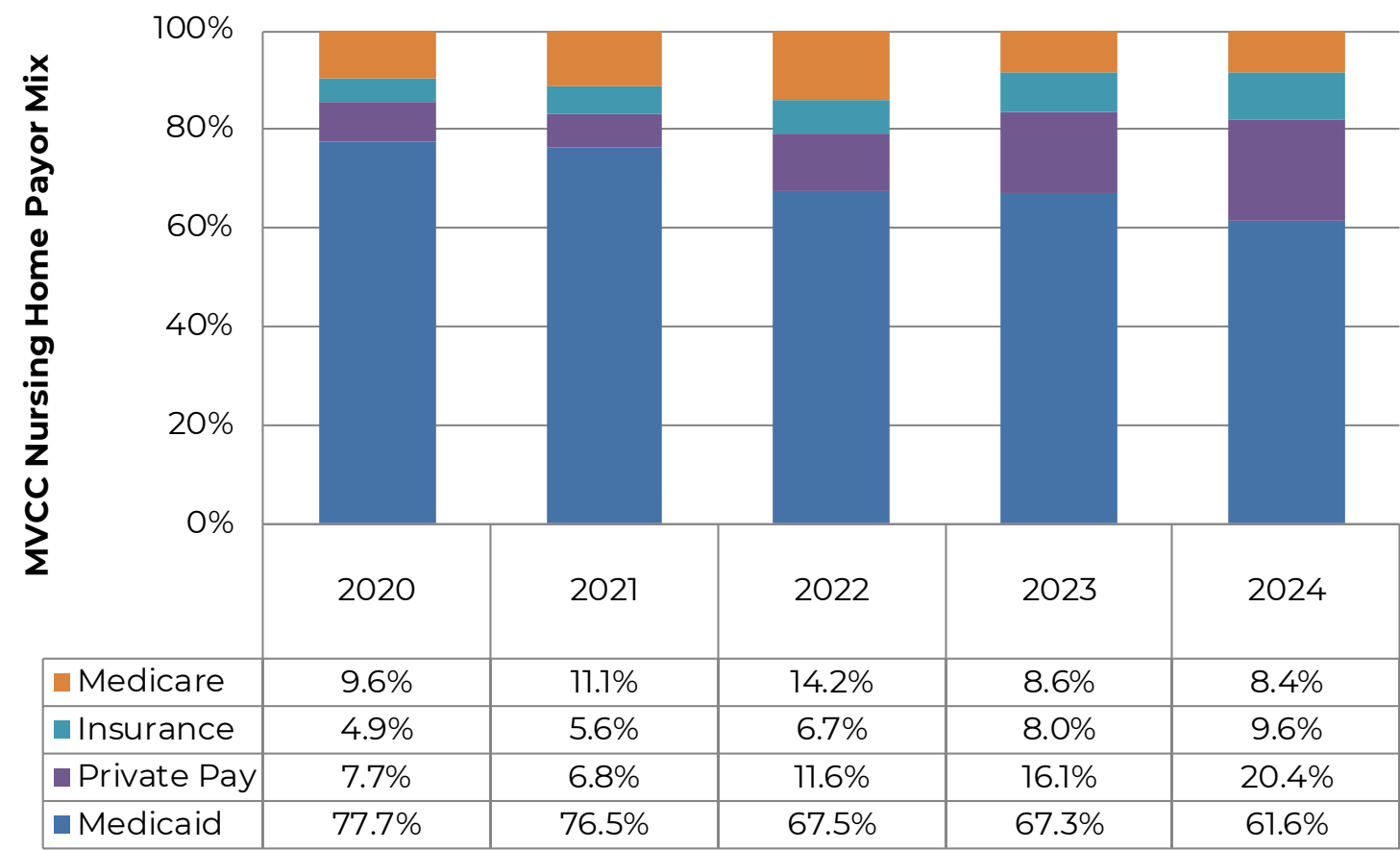
Financial Ratios – 51.42/.437 Average Daily Hospital Census



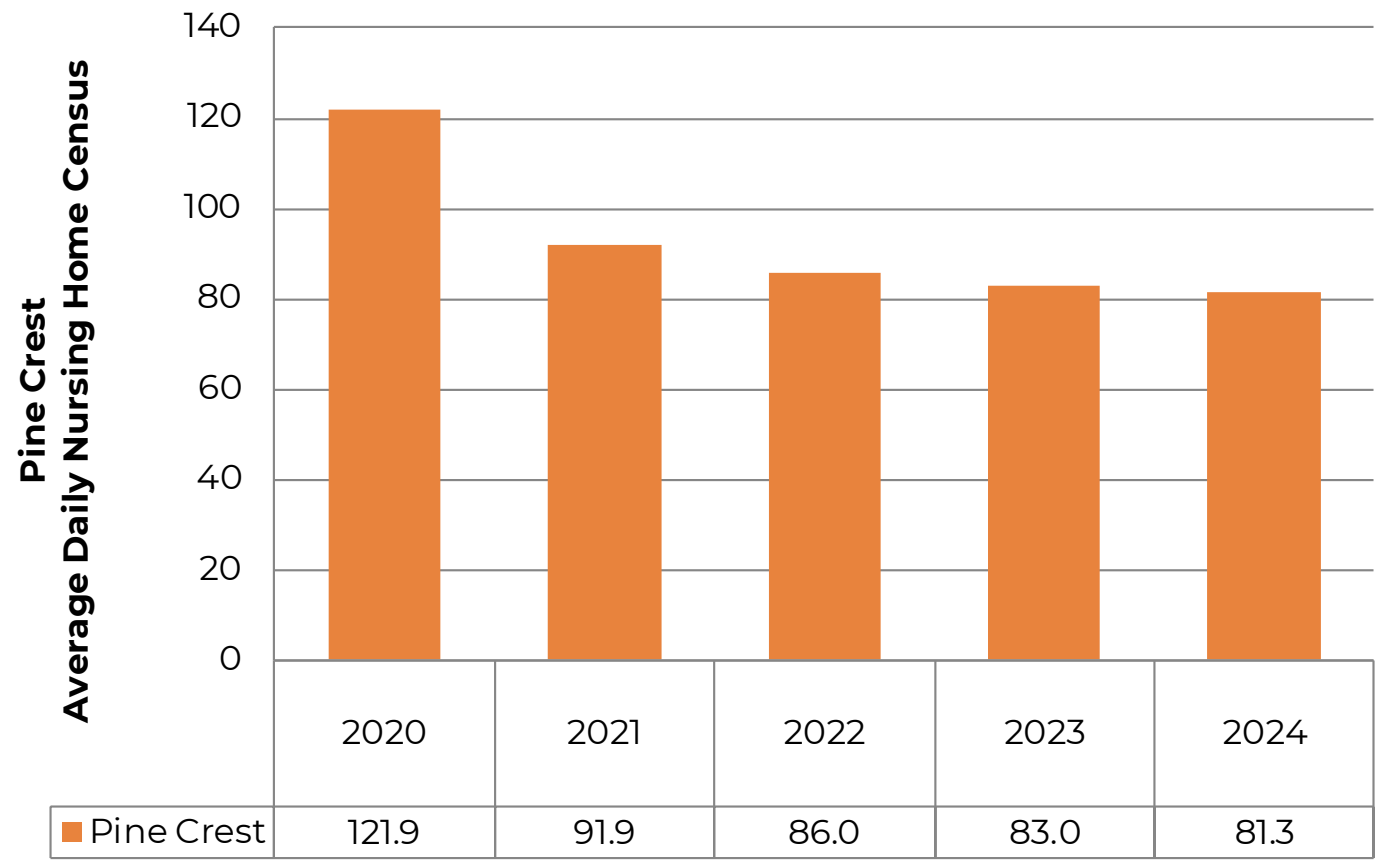
Financial Ratios – MVCC Average Daily Nursing Home Census



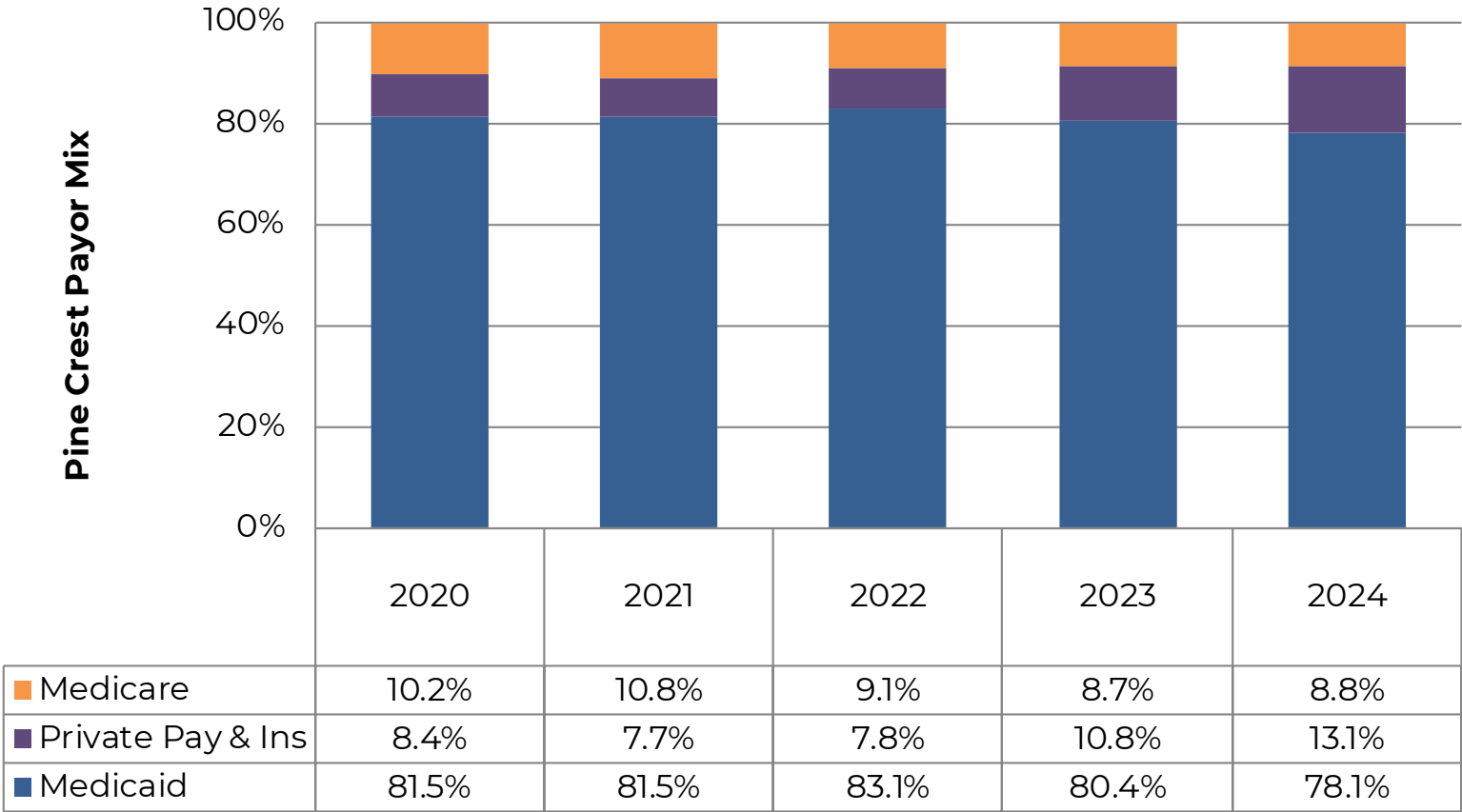
Financial Ratios – MVCC Nursing Home Payor Mix



Financial Ratios – Pine Crest Average Daily Nursing Home Census



Financial Ratios – Pine Crest Nursing Home Payor Mix



05

INDUSTRY UPDATES

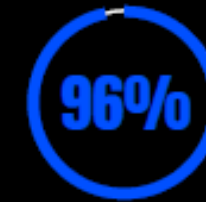
State of Rural Healthcare - Outlook for 2025

Reimbursement and staffing concerns are ongoing.

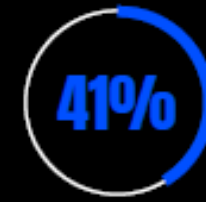
Cybersecurity is keeping leaders up at night.

Digital tools and AI are increasingly seen on the horizon.

Key findings



of rural healthcare organizations are optimistic about their organization's financial viability.



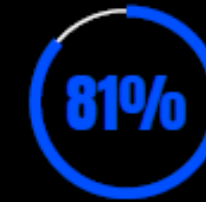
said financial concerns/reimbursements are a significant challenge.



said they are "not likely at all" to consolidate or merge with another organization.



said cybersecurity is a top concern — up from ~50% in prior years.



have increased their investment in cybersecurity technologies in the past 12 months.



are using AI tools.

**Cyberthreats
continue to
evolve**

Ransomware gangs continue to target healthcare orgs.
Average cost of healthcare data breach is \$9.7M¹.

1,220/1,378

Incidents with
confirmed data
disclosure²

83%

Breaches followed
System Intrusion,
Privilege Misuse,
and Miscellaneous
Errors patterns²

98%

Actor motive was
financial gain²

70%

Breaches caused
by internal actors²

1: IBM. (2024). Cost of a Data Breach Report
2: Verizon. (2024). 2024 Data Breach Investigations Report

Hospital cyber resilience landscape

- Supply chain involvement in close to half of reported ransomware events
 - CISO/vCISO needs to be involved in acquisition and vendor selections
- Urgent improvements needed in:
 - Endpoint Protection
 - Identity and Access Management
 - Network Management
 - Vulnerability Management
 - Security Operations and Incident Response

**Wipfli enables resilient enterprises by
Providing security and reducing cybersecurity risk**

Top Talent Challenges for Healthcare Providers



Recruitment

- Hiring without people data has the success rate of flipping a coin. People data = right people in the right roles.



Turnover/Retention

- Turnover = 1.5x – 2x salary. Proactively avoid the four drivers of disengagement: poor fit to role, manager, team or organization.



Clinical vs. People Leaders

- Leadership is not intuitive. Clinical leaders must be proactively developed to lead people.



Organizational Performance

- It starts with vision and a strategic plan. How will the strategy be realized through people, process and technology?

Importance of Revenue Cycle Management



Financial Stability

- Ensures consistent cash flow
- Reduces financial losses



Enhanced Patient Care

- Allocates more resources to patient care
- Improves patient care



Operational Efficiency

- Automates workflows
- Integrates clinical and administrative data



Compliance and Risk Management

- Regulatory compliance
- Mitigates risk

Our Wipfli team has extensive experience and specialized knowledge to handle the entire billing process, from claim submission to follow-up and appeals. We also provide comprehensive compliance audits and MDS consulting services.

On A Collision Course – Demand and Workforce

The aging population will impact both the demand for services as well as the supply of the workforce critical to meeting the increasing demand.

Following is a chart which summarizes the dramatic effect that the aging population will have on both demand for services as the population ages and the availability of workers to meet the increasing demand:

United States					
Worker Ratio: Persons Aged 20 to 64 for Every Person Aged 65+ and 85+					
	2020	2025	2030	2035	2040
Population by age ⁽¹⁾ :					
20-64	202,621	204,354	206,311	210,201	215,571
65 & older	56,052	65,226	73,138	77,997	80,827
85 & older	6,701	7,450	9,074	11,793	14,430
Worker ratio:					
National 65 & older	3.6	3.1	2.8	2.7	2.7
National 85 & older	30.2	27.4	22.7	17.8	14.9
Change in 65 & older	-11.1%	-13.3%	-10.0%	-4.5%	-1.0%
Change in 85 & older	-3.7%	-9.3%	-17.1%	-21.6%	-16.2%

Source: United States Census Bureau

(1) Numbers in thousands

Wisconsin Medicaid Update

- The direct care nursing maximum allowance and the support services maximum allowance continue to both be funded based on the actual spending of the facility in the state that spends at the 75th percentile level in each category. The maximum allowance for direct care nursing increased on 7/1/24 from \$141.22 to \$152.00, while the maximum allowance for support services increased from \$157.73 to \$171.26.
- A provider's actual rate increase or decrease going forward is now tied to where their facility falls in relation to the maximums mentioned above. Providers who are below the maximums will see an increase or decrease tied to the actual increase or decrease in their actual spending from the prior year. Facilities above the maximum will see an increase based on how much the maximum increases from the prior year. With the rate formula primarily cost based now, it won't be uncommon to see rates go down if a facilities spending decreases, or census increases, or both. A decrease in census may cause rates to go up if costs stay fairly consistent from year to year.
- DHS increased property reimbursement for some providers, increasing the maximum URC to \$110,278 from \$96,735 effective 7/1/23. Facilities with property costs over the TI limit benefit from this increase in the allowable value of the building.

We are to support you!



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North Central Health Care Total Budget Comparison Report

1/1/2024 through 12/31/2024

		Funding/Budget							Total Net Paid Claims			Total Gross Plan Costs		Funding Variance		
Month	Employees	\$	PEPM	Paid Medical Claims	Paid Rx Claims	Rx Rebates	Payment Innovation	Claims over \$240k Stop Loss Level	\$	PEPM	Admin and Stop Loss Expenses	\$	PEPM	\$	PEPM	Loss Ratio
Jan-24	446	\$665,131	\$1,491.32	\$425,524	\$261,722	\$0	\$100	\$0	\$687,345	\$1,541.13	\$101,363	\$788,709	\$1,768.41	(\$123,578)	(\$277.08)	118.6%
Feb-24	448	\$666,174	\$1,487.00	\$1,013,719	\$89,716	\$0	\$108	(\$241,819)	\$861,724	\$1,923.49	\$56,040	\$917,764	\$2,048.58	(\$251,590)	(\$561.59)	137.8%
Mar-24	449	\$667,283	\$1,486.15	\$355,331	\$149,923	\$0	\$590	(\$60,989)	\$444,855	\$990.77	\$49,157	\$494,012	\$1,100.25	\$173,271	\$385.90	74.0%
Apr-24	445	\$661,348	\$1,486.17	\$588,724	\$164,572	(\$94,854)	\$906	(\$241,839)	\$417,509	\$938.22	\$48,782	\$466,291	\$1,047.85	\$195,056	\$438.33	70.5%
May-24	447	\$664,340	\$1,486.22	\$1,139,292	\$190,475	\$0	\$1,148	(\$977,557)	\$353,358	\$790.51	\$48,861	\$402,219	\$899.82	\$262,122	\$586.40	60.5%
Jun-24	439	\$656,626	\$1,495.73	\$437,190	\$113,883	\$0	\$1,269	(\$36,614)	\$515,727	\$1,174.78	\$48,438	\$564,165	\$1,285.11	\$92,461	\$210.62	85.9%
Jul-24	443	\$655,154	\$1,478.90	\$424,341	(\$158,982)	(\$28,899)	\$1,338	(\$25,174)	\$212,623	\$479.96	\$48,159	\$260,782	\$588.67	\$394,371	\$890.23	39.8%
Aug-24	446	\$654,630	\$1,467.78	\$432,593	\$519,988	\$0	\$1,495	(\$70,800)	\$883,276	\$1,980.44	\$48,060	\$931,336	\$2,088.20	(\$276,706)	(\$620.42)	142.3%
Sep-24	442	\$651,576	\$1,474.15	\$488,049	\$188,371	\$0	\$1,605	(\$42,365)	\$635,661	\$1,438.15	\$48,011	\$683,672	\$1,546.77	(\$32,097)	(\$72.62)	104.9%
Oct-24	438	\$646,001	\$1,474.89	\$1,863,058	\$161,967	(\$6,943)	\$1,722	(\$1,302,413)	\$717,392	\$1,637.88	\$47,745	\$765,137	\$1,746.89	(\$119,136)	(\$272.00)	118.4%
Nov-24	435	\$634,609	\$1,458.87	\$740,927	\$171,462	\$0	\$1,761	(\$133,573)	\$780,576	\$1,794.43	\$46,648	\$827,224	\$1,901.66	(\$192,615)	(\$442.79)	130.4%
Dec-24	433	\$631,164	\$1,457.65	\$770,755	\$172,647	\$0	\$1,782	(\$322,476)	\$622,707	\$1,438.12	\$46,460	\$669,167	\$1,545.42	(\$38,003)	(\$87.77)	106.0%
Total	5,311	\$7,854,034	\$1,478.82	\$8,679,502	\$2,025,744	(\$130,696)	\$13,824	(\$3,455,620)	\$7,132,753	\$1,343.02	\$637,725	\$7,770,478	\$1,463.09	\$83,556	\$15.73	98.9%

1/1/2025 through 12/31/2025

		Funding/Budget							Total Net Paid Claims			Total Gross Plan Costs		Funding Variance		
Month	Employees	\$	PEPM	Paid Medical Claims	Paid Rx Claims	Rx Rebates	Payment Innovation	Claims over \$240k Stop Loss Level	\$	PEPM	Admin and Stop Loss Expenses	\$	PEPM	\$	PEPM	Loss Ratio
Jan-25	443	\$706,848	\$1,595.59	\$430,088	\$69,954	\$0	\$22	\$0	\$500,064	\$1,128.81	\$60,868	\$560,932	\$1,266.21	\$145,916	\$329.38	79.4%
Feb-25	446	\$706,356	\$1,583.76	\$423,175	\$84,026	(\$740)	\$265	\$0	\$506,726	\$1,136.16	\$61,250	\$567,977	\$1,273.49	\$138,380	\$310.27	80.4%
Mar-25	435	\$689,393	\$1,584.81	\$414,895	\$78,631	\$0	\$132	\$0	\$493,658	\$1,134.85	\$59,849	\$553,507	\$1,272.43	\$135,886	\$312.38	80.3%
Apr-25	430	\$680,250	\$1,581.98	\$394,334	\$119,265	\$0	\$121	\$0	\$513,719	\$1,194.70	\$59,212	\$572,931	\$1,332.40	\$107,319	\$249.58	84.2%
May-25	431	\$684,469	\$1,588.10	\$300,224	\$120,050	\$0	\$148	\$0	\$420,422	\$975.46	\$59,339	\$479,761	\$1,113.13	\$204,708	\$474.96	70.1%
Jun-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Jul-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Aug-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Sep-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Oct-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Nov-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Dec-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Total	2,185	\$3,467,317	\$1,586.87	\$1,962,715	\$471,926	(\$740)	\$688	\$0	\$2,434,590	\$1,114.23	\$300,518	\$2,735,107	\$1,251.77	\$732,209	\$335.11	78.9%

North Central Health Care
Total Budget Comparison Report
PPO Traditional Plan

1/1/2025 through 12/31/2025

		Funding/Budget						Total Net Paid Claims			Total Gross Plan Costs		Funding Variance		
Month	Employees	\$	PEPM	Paid Medical Claims	Paid Rx Claims	Payment Innovation	Claims over \$240k Stop Loss Level	\$	PEPM	Admin and Stop Loss Expenses	\$	PEPM	\$	PEPM	Loss Ratio
Jan-25	26	\$37,346	\$1,436.38	\$73,648	\$6,668	\$1	\$0	\$80,318	\$3,089.15	\$4,785	\$85,103	\$3,273.20	(\$47,757)	(\$1,836.82)	227.9%
Feb-25	25	\$36,324	\$1,452.94	\$13,079	\$7,127	\$30	\$0	\$20,235	\$809.41	\$4,658	\$24,893	\$995.73	\$11,430	\$457.21	68.5%
Mar-25	23	\$33,907	\$1,474.21	\$25,636	\$4,886	\$22	\$0	\$30,544	\$1,327.99	\$4,403	\$34,947	\$1,519.43	(\$1,040)	(\$45.23)	103.1%
Apr-25	22	\$32,884	\$1,494.74	\$81,459	\$2,868	\$21	\$0	\$84,349	\$3,834.03	\$4,276	\$88,624	\$4,028.38	(\$55,740)	(\$2,533.64)	269.5%
May-25	24	\$34,929	\$1,455.38	\$22,711	\$6,388	\$23	\$0	\$29,121	\$1,213.37	\$4,531	\$33,652	\$1,402.15	\$1,278	\$53.23	96.3%
Jun-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Jul-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Aug-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Sep-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Oct-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Nov-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Dec-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Total	120	\$175,390	\$1,461.58	\$216,532	\$27,937	\$97	\$0	\$244,567	\$2,038.06	\$22,653	\$267,219	\$2,226.83	(\$91,830)	(\$765.25)	152.4%

North Central Health Care
Total Budget Comparison Report
HSA Mid Plan

1/1/2025 through 12/31/2025

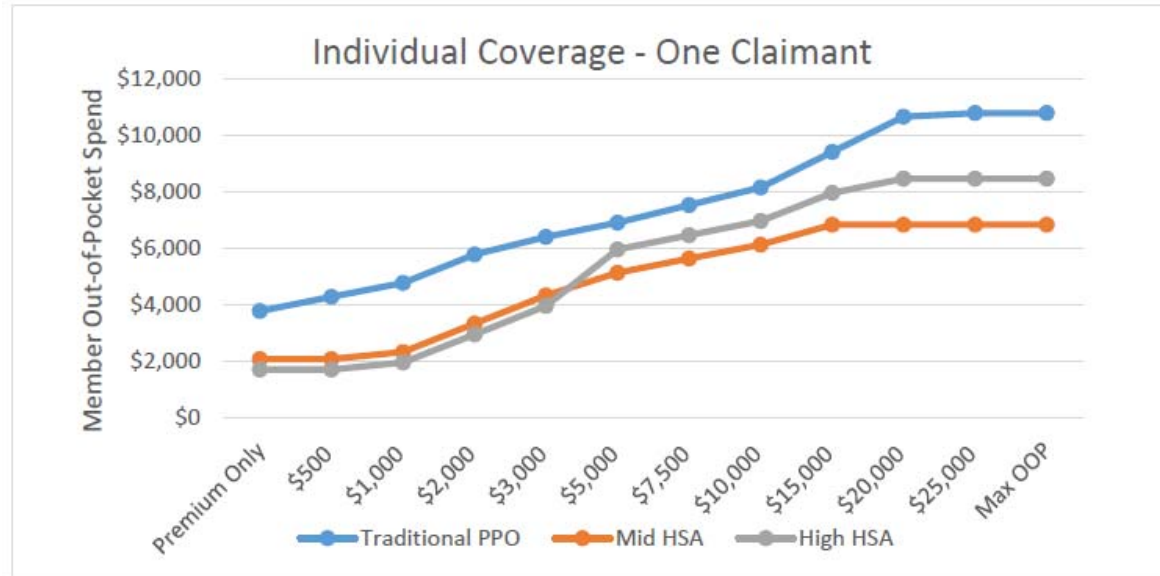
		Funding/Budget						Total Net Paid Claims			Total Gross Plan Costs		Funding Variance		
Month	Employees	\$	PEPM	Paid Medical Claims	Paid Rx Claims	Payment Innovation	Claims over \$240k Stop Loss Level	\$	PEPM	Admin and Stop Loss Expenses	\$	PEPM	\$	PEPM	Loss Ratio
Jan-25	335	\$552,625	\$1,649.63	\$347,153	\$58,564	\$24	\$0	\$405,741	\$1,211.17	\$44,161	\$449,903	\$1,342.99	\$102,722	\$306.63	81.4%
Feb-25	332	\$548,535	\$1,652.21	\$384,571	\$75,663	\$189	\$0	\$460,422	\$1,386.81	\$43,779	\$504,201	\$1,518.68	\$44,334	\$133.54	91.9%
Mar-25	325	\$536,872	\$1,651.91	\$370,993	\$68,741	\$78	\$0	\$439,813	\$1,353.27	\$42,887	\$482,700	\$1,485.23	\$54,172	\$166.68	89.9%
Apr-25	319	\$525,867	\$1,648.49	\$274,294	\$114,109	\$85	\$0	\$388,488	\$1,217.83	\$42,122	\$430,611	\$1,349.88	\$95,257	\$298.61	81.9%
May-25	316	\$524,776	\$1,660.68	\$245,990	\$110,109	\$99	\$0	\$356,198	\$1,127.21	\$41,740	\$397,938	\$1,259.30	\$126,838	\$401.38	75.8%
Jun-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Jul-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Aug-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Sep-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Oct-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Nov-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Dec-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Total	1,627	\$2,688,674	\$1,652.53	\$1,623,001	\$427,186	\$475	\$0	\$2,050,663	\$1,260.39	\$214,690	\$2,265,352	\$1,392.35	\$423,322	\$260.19	84.3%

North Central Health Care
Total Budget Comparison Report
HSA High Plan

1/1/2025 through 12/31/2025

		Funding/Budget						Total Net Paid Claims			Total Gross Plan Costs		Funding Variance		
Month	Employees	\$	PEPM	Paid Medical Claims	Paid Rx Claims	Payment Innovation	Claims over \$240k Stop Loss Level	\$	PEPM	Admin and Stop Loss Expenses	\$	PEPM	\$	PEPM	Loss Ratio
Jan-25	82	\$116,878	\$1,425.34	\$9,287	\$4,721	(\$3)	\$0	\$14,005	\$170.79	\$11,921	\$25,926	\$316.17	\$90,952	\$1,109.17	22.2%
Feb-25	89	\$121,498	\$1,365.15	\$25,525	\$1,237	\$47	\$0	\$26,809	\$301.23	\$12,813	\$39,623	\$445.20	\$81,875	\$919.95	32.6%
Mar-25	87	\$118,614	\$1,363.38	\$18,266	\$5,004	\$32	\$0	\$23,301	\$267.83	\$12,559	\$35,860	\$412.18	\$82,754	\$951.20	30.2%
Apr-25	89	\$121,498	\$1,365.15	\$38,580	\$2,288	\$14	\$0	\$40,882	\$459.35	\$12,813	\$53,696	\$603.32	\$67,803	\$761.83	44.2%
May-25	91	\$124,764	\$1,371.04	\$31,523	\$3,554	\$26	\$0	\$35,103	\$385.75	\$13,068	\$48,171	\$529.36	\$76,593	\$841.68	38.6%
Jun-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Jul-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Aug-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Sep-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Oct-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Nov-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Dec-25	0	\$0	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	\$0	\$0.00	\$0	\$0.00	0.0%
Total	438	\$603,253	\$1,377.29	\$123,182	\$16,803	\$116	\$0	\$140,101	\$319.86	\$63,175	\$203,276	\$464.10	\$399,977	\$913.19	33.7%

North Central Health Care Liability Calculations



Individual Coverage - One Claimant												
	Best Case	\$ of Claims (Claims minus HSA Dollars)										Worst Case 1 claimant
	<i>Premium Only</i>	<i>\$500</i>	<i>\$1,000</i>	<i>\$2,000</i>	<i>\$3,000</i>	<i>\$5,000</i>	<i>\$7,500</i>	<i>\$10,000</i>	<i>\$15,000</i>	<i>\$20,000</i>	<i>\$25,000</i>	<i>Max OOP</i>
Traditional PPO	\$3,798	\$4,298	\$4,798	\$5,798	\$6,423	\$6,923	\$7,548	\$8,173	\$9,423	\$10,673	\$10,798	\$10,798
Mid HSA	\$2,102	\$2,102	\$2,352	\$3,352	\$4,352	\$5,152	\$5,652	\$6,152	\$6,852	\$6,852	\$6,852	\$6,852
High HSA	\$1,729	\$1,729	\$1,979	\$2,979	\$3,979	\$5,979	\$6,479	\$6,979	\$7,979	\$8,479	\$8,479	\$8,479

North Central Health Care
Renewal Projection – **Current Plans**
1/1/2026 – 12/31/2026

	Medical		Prescription Drug		Total	
Category	6/1/23 through 5/31/24	6/1/24 through 5/31/25	6/1/23 through 5/31/24	6/1/24 through 5/31/25	6/1/23 through 5/31/24	6/1/24 through 5/31/25
Gross Paid Claims	\$6,791,765	\$7,119,628	\$2,083,274	\$1,641,404	\$8,875,039	\$8,761,033
Access Fees	\$2,850	\$11,660	\$0	\$0	\$2,850	\$11,660
Claims over Stop Loss Level	(\$964,630)	(\$1,956,869)	\$0	\$0	(\$964,630)	(\$1,956,869)
Claim Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Paid Claims	\$5,829,985	\$5,174,419	\$2,083,274	\$1,641,404	\$7,913,259	\$6,815,824
Experience Period Lives	5,688	5,271	5,626	5,256		
PEPM Claim Cost	\$1,024.96	\$981.68	\$370.29	\$312.29	\$1,395.26	\$1,293.97
Annual Trend	8.7%	8.7%	11.4%	11.4%	9.4%	9.4%
Trend Months	31.0	19.0	31.0	19.0	31.0	19.0
Trend Factor	1.2408	1.1414	1.3214	1.1862	1.2622	1.1522
Trended PEPM Claim Cost	\$1,271.76	\$1,120.46	\$489.29	\$370.45	\$1,761.05	\$1,490.91
Dependent Ratio Adjustment	-5.57%	-2.50%	-5.53%	-2.12%		
Large Claimant Adjustment	\$84.39	\$182.13	N/A	N/A	\$84.39	\$182.13
Adjusted Claim Cost - PEPM	\$1,285.28	\$1,274.58	\$462.23	\$362.61	\$1,747.51	\$1,637.19
Period Weighting	20%	80%	20%	80%	20%	80%
Projected Claim Cost - PEPM	\$1,276.72		\$382.53		\$1,659.26	
Projected Lives	366		366		366	
Months to Project	12		12		12	
Benefit Adjustment	0.9781		0.9058		0.9615	
Total Projected Claims	\$5,484,817		\$1,521,901		\$7,006,718	
Total Projected Stop Loss Fees	\$699,602					
Administration Fees	\$178,886					
Rx Rebates	(\$173,660)					
GBS Fees	\$53,000					
Total Projected Administration Fees	\$58,226					
Total Projected Gross Plan Costs	\$7,764,546					
Current Funding/Premium	\$7,048,403					
Projected Funding/Premium Increase	\$716,143					
Needed Rate Adjustment	10.2%					

North Central Health Care
Renewal Projection – **Removal of the PPO Plan**
1/1/2026 – 12/31/2026

Category	Medical		Prescription Drug		Total	
	6/1/23 through 5/31/24	6/1/24 through 5/31/25	6/1/23 through 5/31/24	6/1/24 through 5/31/25	6/1/23 through 5/31/24	6/1/24 through 5/31/25
Gross Paid Claims	\$6,791,765	\$7,119,628	\$2,083,274	\$1,641,404	\$8,875,039	\$8,761,033
Access Fees	\$2,850	\$11,660	\$0	\$0	\$2,850	\$11,660
Claims over Stop Loss Level	(\$964,630)	(\$1,956,869)	\$0	\$0	(\$964,630)	(\$1,956,869)
Claim Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Paid Claims	\$5,829,985	\$5,174,419	\$2,083,274	\$1,641,404	\$7,913,259	\$6,815,824
Experience Period Lives	5,688	5,271	5,626	5,256		
PEPM Claim Cost	\$1,024.96	\$981.68	\$370.29	\$312.29	\$1,395.26	\$1,293.97
Annual Trend	8.7%	8.7%	11.4%	11.4%	9.4%	9.4%
Trend Months	31.0	19.0	31.0	19.0	31.0	19.0
Trend Factor	1.2408	1.1414	1.3214	1.1862	1.2622	1.1522
Trended PEPM Claim Cost	\$1,271.76	\$1,120.46	\$489.29	\$370.45	\$1,761.05	\$1,490.91
Dependent Ratio Adjustment	-5.57%	-2.50%	-5.53%	-2.12%		
Large Claimant Adjustment	\$84.39	\$182.13	N/A	N/A	\$84.39	\$182.13
Adjusted Claim Cost - PEPM	\$1,285.28	\$1,274.58	\$462.23	\$362.61	\$1,747.51	\$1,637.19
Period Weighting	20%	80%	20%	80%	20%	80%
Projected Claim Cost - PEPM	\$1,276.72		\$382.53		\$1,659.26	
Projected Lives	366		366		366	
Months to Project	12		12		12	
Benefit Adjustment	0.9752		0.9031		0.9586	
Total Projected Claims	\$5,468,362		\$1,517,336		\$6,985,698	
Total Projected Stop Loss Fees			\$699,602			
Administration Fees			\$178,886			
Rx Rebates			(\$173,660)			
GBS Fees			\$53,000			
Total Projected Administration Fees			\$58,226			
Total Projected Gross Plan Costs			\$7,743,526			
Current Funding/Premium			\$7,048,403			
Projected Funding/Premium Increase			\$695,123			
Needed Rate Adjustment			9.9%			

North Central Health Care
Renewal Projection – **Addition on Onsite Clinic**
1/1/2026 – 12/31/2026

Category	Medical		Prescription Drug		Total	
	6/1/23 through 5/31/24	6/1/24 through 5/31/25	6/1/23 through 5/31/24	6/1/24 through 5/31/25	6/1/23 through 5/31/24	6/1/24 through 5/31/25
Gross Paid Claims	\$6,791,765	\$7,119,628	\$2,083,274	\$1,641,404	\$8,875,039	\$8,761,033
Access Fees	\$2,850	\$11,660	\$0	\$0	\$2,850	\$11,660
Claims over Stop Loss Level	(\$964,630)	(\$1,956,869)	\$0	\$0	(\$964,630)	(\$1,956,869)
Claim Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Paid Claims	\$5,829,985	\$5,174,419	\$2,083,274	\$1,641,404	\$7,913,259	\$6,815,824
Experience Period Lives	5,688	5,271	5,626	5,256		
PEPM Claim Cost	\$1,024.96	\$981.68	\$370.29	\$312.29	\$1,395.26	\$1,293.97
Annual Trend	8.7%	8.7%	11.4%	11.4%	9.4%	9.4%
Trend Months	31.0	19.0	31.0	19.0	31.0	19.0
Trend Factor	1.2408	1.1414	1.3214	1.1862	1.2622	1.1522
Trended PEPM Claim Cost	\$1,271.76	\$1,120.46	\$489.29	\$370.45	\$1,761.05	\$1,490.91
Dependent Ratio Adjustment	-5.57%	-2.50%	-5.53%	-2.12%		
Large Claimant Adjustment	\$84.39	\$182.13	N/A	N/A	\$84.39	\$182.13
Adjusted Claim Cost - PEPM	\$1,285.28	\$1,274.58	\$462.23	\$362.61	\$1,747.51	\$1,637.19
Period Weighting	20%	80%	20%	80%	20%	80%
Projected Claim Cost - PEPM	\$1,276.72		\$382.53		\$1,659.26	
Projected Lives	366		366		366	
Months to Project	12		12		12	
Benefit Adjustment	0.9781		0.9058		0.9615	
Total Projected Claims	\$5,484,817		\$1,521,901		\$7,006,718	
Total Projected Stop Loss Fees			\$699,602			
Administration Fees			\$178,886			
Rx Rebates			(\$173,660)			
Onsite Clinic Fees- PMPM			\$353,400			
GBS Fees			\$53,000			
Total Projected Administration Fees			\$411,626			
Total Projected Gross Plan Costs			\$8,117,946			
Current Funding/Premium			\$7,048,403			
Projected Funding/Premium Increase			\$1,069,543			
Needed Rate Adjustment			15.2%			

North Central Health Care
Renewal Projection – **Removal of the PPO Plan & Addition on Onsite Clinic**
1/1/2026 – 12/31/2026

Category	Medical		Prescription Drug		Total	
	6/1/23 through 5/31/24	6/1/24 through 5/31/25	6/1/23 through 5/31/24	6/1/24 through 5/31/25	6/1/23 through 5/31/24	6/1/24 through 5/31/25
Gross Paid Claims	\$6,791,765	\$7,119,628	\$2,083,274	\$1,641,404	\$8,875,039	\$8,761,033
Access Fees	\$2,850	\$11,660	\$0	\$0	\$2,850	\$11,660
Claims over Stop Loss Level	(\$964,630)	(\$1,956,869)	\$0	\$0	(\$964,630)	(\$1,956,869)
Claim Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Paid Claims	\$5,829,985	\$5,174,419	\$2,083,274	\$1,641,404	\$7,913,259	\$6,815,824
Experience Period Lives	5,688	5,271	5,626	5,256		
PEPM Claim Cost	\$1,024.96	\$981.68	\$370.29	\$312.29	\$1,395.26	\$1,293.97
Annual Trend	8.7%	8.7%	11.4%	11.4%	9.4%	9.4%
Trend Months	31.0	19.0	31.0	19.0	31.0	19.0
Trend Factor	1.2408	1.1414	1.3214	1.1862	1.2622	1.1522
Trended PEPM Claim Cost	\$1,271.76	\$1,120.46	\$489.29	\$370.45	\$1,761.05	\$1,490.91
Dependent Ratio Adjustment	-5.57%	-2.50%	-5.53%	-2.12%		
Large Claimant Adjustment	\$84.39	\$182.13	N/A	N/A	\$84.39	\$182.13
Adjusted Claim Cost - PEPM	\$1,285.28	\$1,274.58	\$462.23	\$362.61	\$1,747.51	\$1,637.19
Period Weighting	20%	80%	20%	80%	20%	80%
Projected Claim Cost - PEPM	\$1,276.72		\$382.53		\$1,659.26	
Projected Lives	366		366		366	
Months to Project	12		12		12	
Benefit Adjustment	0.9752		0.9031		0.9586	
Total Projected Claims	\$5,468,362		\$1,517,336		\$6,985,698	
Total Projected Stop Loss Fees			\$699,602			
Administration Fees			\$178,886			
Rx Rebates			(\$173,660)			
Onsite Clinic Fees- PMPM			\$353,400			
GBS Fees			\$53,000			
Total Projected Administration Fees			\$411,626			
Total Projected Gross Plan Costs			\$8,096,926			
Current Funding/Premium			\$7,048,403			
Projected Funding/Premium Increase			\$1,048,523			
Needed Rate Adjustment			14.9%			

North Central Health Care
Forecast Summary
 1/1/2026 – 12/31/2026

Forecast	Details	Total Cost Estimate	Cost difference to base	Rate Change to Current Rates
Base Forecast	Includes an adjustment for the removal of the Pine Crest population. No other plan changes outlined.	\$7,764,546	N/A	10.2%
Onsite Clinic	Includes an adjustment for the removal of the Pine Crest population. PMPM cost of the onsite clinic are added. No projected savings from the onsite clinic are included.	\$8,117,946	\$353,400	15.2%
PPO Removal	Includes an adjustment for the removal of the Pine Crest population as well an adjustment for the removal of the PPO plan.	\$7,743,526	(\$21,020)	9.9%
Onsite Clinic + PPO Removal	Includes the two changes mentioned above	\$8,096,926	\$332,380	14.9%

North Central Health Care
Monthly Experience Period Claims and Enrollment

Month	Medical Employees	Rx Employees	Paid Medical Claims	Paid Rx Claims	Paid Access Fees	Total Paid Claims	PEPM Claim Cost
May-23	508						
Jun-23	501	501	\$427,206	\$167,997	\$0	\$595,203	\$1,176.28
Jul-23	499	499	\$473,513	\$165,649	\$0	\$639,162	\$1,277.10
Aug-23	487	487	\$538,083	\$162,308	\$0	\$700,391	\$1,411.60
Sep-23	488	488	\$538,734	\$203,981	\$0	\$742,715	\$1,524.22
Oct-23	489	489	\$342,850	\$173,047	\$0	\$515,897	\$1,056.44
Nov-23	466	466	\$451,443	\$167,257	\$0	\$618,700	\$1,282.12
Dec-23	464	464	\$497,347	\$186,627	\$0	\$683,974	\$1,469.48
Jan-24	446	446	\$425,524	\$261,722	\$100	\$687,345	\$1,504.11
Feb-24	448	448	\$1,013,719	\$89,716	\$108	\$1,103,543	\$2,473.41
Mar-24	448	448	\$355,331	\$149,923	\$590	\$505,844	\$1,129.12
Apr-24	444	444	\$588,724	\$164,572	\$906	\$754,202	\$1,686.80
May-24	446	446	\$1,139,292	\$190,475	\$1,145	\$1,330,912	\$2,995.63
Jun-24	438	438	\$437,190	\$113,883	\$1,266	\$552,339	\$1,243.09
Jul-24	442	442	\$424,341	(\$158,982)	\$1,334	\$266,693	\$612.17
Aug-24	445	445	\$432,593	\$519,988	\$1,500	\$954,081	\$2,150.62
Sep-24	441	441	\$488,049	\$188,371	\$1,605	\$678,026	\$1,527.49
Oct-24	437	437	\$1,863,058	\$161,967	\$1,722	\$2,026,748	\$4,599.16
Nov-24	435	435	\$740,927	\$171,462	\$1,763	\$914,152	\$2,093.69
Dec-24	434	434	\$770,755	\$172,663	\$1,781	\$945,199	\$2,173.79
Jan-25	443	443	\$430,088	\$69,954	\$22	\$500,064	\$1,148.95
Feb-25	446	446	\$423,175	\$84,026	\$265	\$507,467	\$1,144.25
Mar-25	435	435	\$414,895	\$78,631	\$132	\$493,658	\$1,111.32
Apr-25	429	429	\$394,334	\$119,389	\$121	\$513,844	\$1,185.09
May-25		431	\$300,224	\$120,050	\$148	\$420,422	\$978.71
6/1/23 - 5/31/24	5,688	5,626	\$6,791,765	\$2,083,274	\$2,850	\$8,877,889	\$1,564.85
6/1/24 - 5/31/25	5,271	5,256	\$7,119,628	\$1,641,404	\$11,660	\$8,772,692	\$1,665.22
% Change	-7.3%	-6.6%	4.8%	-21.2%	309.2%	-1.2%	6.4%

> Claims over the stop loss level have not been removed from the above numbers.

*Pine Crest Claims and Enrollment are included in the above numbers.

North Central Health Care
Programs by Service Line - Current Month
June-25

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
BEHAVIORAL HEALTH SERVICES								
Adult Behavioral Health Hospital	802,264	667,513	134,751	548,574	492,385	(56,190)	253,690	78,561
Adult Crisis Stabilization Facility	294,089	203,299	90,790	155,707	164,136	8,429	138,382	99,219
Lakeside Recovery MMT	134,300	127,935	6,365	148,944	131,311	(17,633)	(14,644)	(11,268)
Youth Behavioral Health Hospital	308,928	273,930	34,998	284,713	314,065	29,352	24,215	64,350
Youth Crisis Stabilization Facility	139,127	126,847	12,280	121,304	109,340	(11,963)	17,823	317
Contracted Services (Out of County Placements)	-	-	-	185,591	153,778	(31,813)	(185,591)	(31,813)
Crisis Services	278,372	250,205	28,168	206,039	242,262	36,223	72,334	64,391
Psychiatry Residency	7,934	20,171	(12,236)	24,500	43,310	18,810	(16,566)	6,574
	1,965,015	1,669,899	295,116	1,675,373	1,650,587	(24,786)	289,642	270,330
COMMUNITY SERVICES								
Outpatient Services (Marathon)	438,939	493,727	(54,788)	461,100	532,739	71,640	(22,160)	16,852
Outpatient Services (Lincoln)	89,851	89,548	303	65,215	79,192	13,977	24,635	14,279
Outpatient Services (Langlade)	89,901	79,577	10,324	70,923	65,655	(5,268)	18,978	5,056
Community Treatment Adult (Marathon)	561,861	491,794	70,067	533,747	581,271	47,523	28,114	117,590
Community Treatment Adult (Lincoln)	77,057	74,794	2,263	107,606	82,177	(25,429)	(30,549)	(23,166)
Community Treatment Adult (Langlade)	36,293	28,560	7,733	37,427	40,522	3,095	(1,134)	10,828
Community Treatment Youth (Marathon)	641,852	549,475	92,377	598,038	593,617	(4,421)	43,814	87,956
Community Treatment Youth (Lincoln)	201,437	157,638	43,800	192,330	169,227	(23,103)	9,108	20,696
Community Treatment Youth (Langlade)	171,465	113,267	58,198	157,024	127,926	(29,098)	14,441	29,100
Hope House (Sober Living Marathon)	4,528	6,559	(2,031)	10,917	8,895	(2,022)	(6,388)	(4,052)
Sober Living (Langlade)	4,960	3,231	1,729	13,233	6,125	(7,108)	(8,273)	(5,379)
Adult Protective Services	64,016	69,680	(5,664)	141,390	73,408	(67,982)	(77,374)	(73,646)
Jail Meals (Marathon)	-	-	-	-	-	-	-	-
	2,382,161	2,157,850	224,311	2,388,951	2,360,754	(28,197)	(6,789)	196,115
COMMUNITY LIVING								
Day Services (Langlade)	20,942	25,254	(4,312)	19,208	25,034	5,826	1,734	1,514
Supportive Employment Program	3,033	22,926	(19,893)	16,141	26,417	10,276	(13,108)	(9,616)
	23,975	48,180	(24,205)	35,349	51,451	16,103	(11,374)	(8,102)
NURSING HOMES								
Mount View Care Center	2,167,230	2,080,135	87,094	1,990,935	1,876,327	(114,608)	176,295	(27,513)
Pine Crest Nursing Home	1,148,278	1,245,062	(96,783)	1,117,043	1,202,118	85,074	31,235	(11,709)
	3,315,508	3,325,197	(9,689)	3,107,978	3,078,445	(29,533)	207,530	(39,222)
Pharmacy	596,206	597,490	(1,284)	539,424	630,146	90,722	56,781	89,438
OTHER PROGRAMS								
Aquatic Services	100,389	98,301	2,088	84,450	111,584	27,135	15,939	29,222
Birth To Three	129,860	-	129,860	129,860	-	(129,860)	-	-
Demand Transportation	34,440	34,982	(542)	40,266	48,931	8,665	(5,825)	8,123
	264,689	133,284	131,406	254,575	160,515	(94,060)	10,114	37,346
Total NCHC Service Programs	8,547,554	7,931,899	615,655	8,001,650	7,931,898	(65,801)	545,904	549,854
SELF-FUNDED INSURANCE TRUST FUNDS								
Health Insurance Trust Fund	676,218	754,739	(78,521)	427,303	754,739	327,436	248,915	248,915
Dental Insurance Trust Fund	34,247	34,459	(212)	29,192	34,459	5,267	5,055	5,055
Total NCHC Self-Funded Insurance Trusts	710,465	789,198	(78,733)	456,495	789,198	332,703	253,970	253,970

North Central Health Care
Programs by Service Line - Year to Date
For the Period Ending June 30, 2025

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
BEHAVIORAL HEALTH SERVICES								
Adult Behavioral Health Hospital	4,737,977	4,005,078	732,899	3,172,230	2,954,309	(217,922)	1,565,747	514,978
Adult Crisis Stabilization Facility	2,080,601	1,219,796	860,805	1,031,456	984,818	(46,638)	1,049,145	814,166
Lakeside Recovery MMT	724,909	767,610	(42,701)	810,449	787,868	(22,581)	(85,540)	(65,282)
Youth Behavioral Health Hospital	1,994,137	1,643,581	350,556	1,693,004	1,884,389	191,385	301,133	541,941
Youth Crisis Stabilization Facility	673,553	761,080	(87,527)	675,753	656,041	(19,712)	(2,200)	(107,239)
Contracted Services (Out of County Placements)	-	-	-	882,526	922,668	40,142	(882,526)	40,142
Crisis Services	1,571,811	1,501,227	70,584	1,250,480	1,453,570	203,090	321,331	273,674
Psychiatry Residency	63,504	121,023	(57,519)	144,266	259,858	115,592	(80,763)	58,073
	11,846,492	10,019,395	1,827,096	9,660,165	9,903,522	243,357	2,186,327	2,070,453
COMMUNITY SERVICES								
Outpatient Services (Marathon)	2,674,644	2,962,362	(287,719)	2,830,476	3,196,437	365,961	(155,832)	78,242
Outpatient Services (Lincoln)	572,244	537,286	34,958	395,714	475,150	79,436	176,530	114,394
Outpatient Services (Langlade)	525,516	477,461	48,055	409,269	393,930	(15,339)	116,246	32,716
Community Treatment Adult (Marathon)	3,390,891	2,950,763	440,128	3,207,070	3,487,624	280,554	183,821	720,681
Community Treatment Adult (Lincoln)	464,987	448,764	16,223	552,553	493,064	(59,489)	(87,565)	(43,266)
Community Treatment Adult (Langlade)	202,268	171,360	30,908	233,535	243,135	9,600	(31,266)	40,508
Community Treatment Youth (Marathon)	3,847,539	3,296,852	550,687	3,543,668	3,561,701	18,033	303,870	568,720
Community Treatment Youth (Lincoln)	1,175,732	945,827	229,905	1,094,763	1,015,360	(79,403)	80,968	150,501
Community Treatment Youth (Langlade)	984,460	679,603	304,857	887,879	767,558	(120,322)	96,581	184,535
Hope House (Sober Living Marathon)	30,924	39,354	(8,429)	47,528	53,370	5,842	(16,603)	(2,588)
Sober Living (Langlade)	29,841	19,388	10,453	41,794	36,749	(5,045)	(11,953)	5,408
Adult Protective Services	430,403	418,080	12,324	680,237	440,450	(239,788)	(249,834)	(227,464)
Jail Meals (Marathon)	-	-	-	-	-	-	-	-
	14,329,449	12,947,100	1,382,349	13,924,486	14,164,525	240,039	404,963	1,622,388
COMMUNITY LIVING								
Day Services (Langlade)	139,700	151,524	(11,824)	128,492	150,204	21,712	11,208	9,888
Supportive Employment Program	87,303	137,555	(50,252)	114,543	158,505	43,962	(27,240)	(6,290)
	227,003	289,079	(62,076)	243,035	308,709	65,674	(16,032)	3,598
NURSING HOMES								
Mount View Care Center	14,860,588	12,480,811	2,379,777	11,840,500	11,257,963	(582,537)	3,020,088	1,797,240
Pine Crest Nursing Home	7,084,466	7,470,370	(385,903)	6,940,936	7,212,706	271,770	143,530	(114,134)
	21,945,054	19,951,180	1,993,874	18,781,436	18,470,669	(310,767)	3,163,618	1,683,107
Pharmacy	3,459,141	3,584,937	(125,797)	3,348,996	3,780,879	431,883	110,144	306,086
OTHER PROGRAMS								
Aquatic Services	556,711	589,808	(33,098)	494,920	669,505	174,585	61,790	141,487
Birth To Three	259,720	-	259,720	259,720	-	(259,720)	-	-
Demand Transportation	256,020	209,893	46,128	238,471	293,586	55,115	17,549	101,242
	1,072,451	799,701	272,750	993,111	963,091	(30,020)	79,340	242,729
Total NCHC Service Programs	52,879,589	47,591,392	5,288,196	46,951,229	47,591,394	640,164	5,928,360	5,928,360
SELF-FUNDED INSURANCE TRUST FUNDS								
Health Insurance Trust Fund	4,046,358	4,528,431	(482,073)	3,218,577	4,528,431	1,309,854	827,781	827,781
Dental Insurance Trust Fund	208,721	206,755	1,966	180,842	206,755	25,913	27,879	27,879
Total NCHC Self-Funded Insurance Trusts	4,255,079	4,735,186	(480,107)	3,399,419	4,735,186	1,335,767	855,660	855,660

North Central Health Care
Fund Balance Review
For the Period Ending June 30, 2025

	Marathon	Langlade	Lincoln	Total
YTD Appropriation (Tax Levy) Revenue	2,930,509	88,246	529,427	3,548,181
Total Revenue at Period End	37,770,690	3,401,297	11,707,602	52,879,589
County Percent of Total Net Position	71.4%	6.4%	22.1%	
Total Operating Expenses, Year-to-Date *	32,642,492	3,175,347	11,133,391	46,951,229
* Excluding Depreciation Expenses to be allocated at the end of the year				
Share of Operating Cash	23,100,146	2,080,196	7,160,243	32,340,584
Days Cash on Hand	129	120	117	126
Minimum Target - 20%	13,056,997	1,270,139	4,453,356	18,780,492
Over/(Under) Target	19,585,495	1,905,208	6,680,034	28,170,737
Maximum Target - 35%	22,849,744	2,222,743	7,793,374	32,865,860
Over/(Under) Target	250,402	(142,546)	(633,131)	(525,276)
Share of Investments	-	-	-	-
Days Invested Cash	0	0	0	0
Days Invested Cash on Hand Target - 150 Days	26,829,445	2,609,874	9,150,732	38,590,051
Current Percentage of Operating Cash	70.8%	65.5%	64.3%	68.9%
Over/(Under) Minimum Target	19,585,495	1,905,208	6,680,034	28,170,737
Share of Investments	-	-	-	-
Amount Needed to Fulfill Fund Balance Policy	19,585,495	1,905,208	6,680,034	28,170,737

North Central Health Care
Review of Services in Marathon County
For the Period Ending June 30, 2025

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	2,674,644	2,962,362	(287,719)	2,830,476	3,196,437	365,961	(155,832)	78,242
Community Treatment-Adult	3,390,891	2,950,763	440,128	3,207,070	3,487,624	280,554	183,821	720,681
Community Treatment-Youth	3,847,539	3,296,852	550,687	3,543,668	3,561,701	18,033	303,870	568,720
Hope House Sober Living	30,924	39,354	(8,429)	47,528	53,370	5,842	(16,603)	(2,588)
Demand Transportation	256,020	209,893	46,128	238,471	293,586	55,115	17,549	101,242
Jail Meals	-	-	-	-	-	-	-	-
Aquatic Services	556,711	589,808	(33,098)	494,920	669,505	174,585	61,790	141,487
Mount View Care Center	14,860,588	12,480,811	2,379,777	11,840,500	11,257,963	(582,537)	3,020,088	1,797,240
	25,617,316	22,529,843	3,087,473	22,202,633	22,520,185	317,552	3,414,684	3,405,026
Shared Services								
Adult Behavioral Health Hospital	3,562,039	3,017,987	544,052	2,354,837	2,193,068	(161,769)	1,207,202	382,283
Youth Behavioral Health Hospital	1,481,341	1,221,113	260,228	1,256,765	1,398,836	142,071	224,575	402,298
Residency Program	47,141	89,839	(42,698)	107,093	192,900	85,807	(59,952)	43,109
Supportive Employment Program	64,808	102,111	(37,303)	85,029	117,663	32,634	(20,221)	(4,669)
Crisis Services	1,293,057	1,240,660	52,397	928,267	1,079,027	150,760	364,790	203,156
Adult Crisis Stabilization Facility	1,544,489	905,490	639,000	765,679	731,058	(34,621)	778,810	604,379
Youth Crisis Stabilization Facility	499,998	564,972	(64,974)	501,631	486,998	(14,633)	(1,633)	(79,607)
Pharmacy	2,567,819	2,661,202	(93,383)	2,486,056	2,806,655	320,599	81,763	227,216
Lakeside Recovery MMT	558,762	590,460	(31,698)	601,620	584,857	(16,762)	(42,858)	(48,460)
Adult Protective Services	341,124	309,706	31,418	504,960	326,959	(178,001)	(163,836)	(146,583)
Birth To Three	192,798	-	192,798	192,798	-	(192,798)	-	-
Contracted Services (Out of County Placements)	-	-	-	655,124	684,923	29,799	(655,124)	29,799
	12,153,374	10,703,538	1,449,836	10,439,859	10,602,944	163,085	1,713,515	1,612,920
Excess Revenue/(Expense)	37,770,690	33,233,382	4,537,309	32,642,492	33,123,129	480,637	5,128,199	5,017,946

North Central Health Care
Review of Services in Lincoln County
For the Period Ending June 30, 2025

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	572,244	537,286	34,958	395,714	475,150	79,436	176,530	114,394
Community Treatment-Adult	464,987	448,764	16,223	552,553	493,064	(59,489)	(87,565)	(43,266)
Community Treatment-Youth	1,175,732	945,827	229,905	1,094,763	1,015,360	(79,403)	80,968	150,501
Pine Crest Nursing Home	7,084,466	7,470,370	(385,903)	6,940,936	7,212,706	271,770	143,530	(114,134)
	9,297,429	9,402,247	(104,817)	8,983,966	9,196,279	212,313	313,463	107,496
Shared Services								
Adult Behavioral Health Hospital	732,758	620,745	112,013	484,829	451,523	(33,306)	247,929	78,707
Youth Behavioral Health Hospital	304,052	250,474	53,577	258,751	288,001	29,250	45,301	82,828
Residency Program	9,706	18,497	(8,791)	22,049	39,715	17,667	(12,343)	8,876
Supportive Employment Program	13,343	21,023	(7,680)	17,506	24,225	6,719	(4,163)	(961)
Crisis Services	192,882	182,094	10,788	191,118	222,157	31,039	1,764	41,827
Adult Crisis Stabilization Facility	317,989	186,428	131,561	157,643	150,515	(7,128)	160,346	124,433
Youth Crisis Stabilization Facility	102,943	116,320	(13,377)	103,279	100,266	(3,013)	(336)	(16,390)
Pharmacy	528,679	547,905	(19,226)	511,845	577,852	66,007	16,834	46,781
Lakeside Recovery MMT	98,549	105,075	(6,526)	123,865	120,414	(3,451)	(25,316)	(9,977)
Adult Protective Services	69,578	63,110	6,469	103,964	67,316	(36,648)	(34,386)	(30,179)
Birth To Three	39,694	-	39,694	39,694	-	(39,694)	-	-
Contracted Services (Out of County Placements)	-	-	-	134,881	141,016	6,135	(134,881)	6,135
	2,410,173	2,111,671	298,501	2,149,425	2,183,002	33,577	260,748	332,078
Excess Revenue/(Expense)	11,707,602	11,513,918	193,684	11,133,391	11,379,281	245,890	574,211	439,574

North Central Health Care
Review of Services in Lantlale County
For the Period Ending June 30, 2025

	Revenue			Expense			Net Income/ (Loss)	Variance From Budget
	Actual	Budget	Variance	Actual	Budget	Variance		
Direct Services								
Outpatient Services	525,516	477,461	48,055	409,269	393,930	(15,339)	116,246	32,716
Community Treatment-Adult	202,268	171,360	30,908	233,535	243,135	9,600	(31,266)	40,508
Community Treatment-Youth	984,460	679,603	304,857	887,879	767,558	(120,322)	96,581	184,535
Sober Living	29,841	19,388	10,453	41,794	36,749	(5,045)	(11,953)	5,408
Adult Day Services	139,700	151,524	(11,824)	128,492	150,204	21,712	11,208	9,888
	1,881,785	1,499,336	382,449	1,700,969	1,591,575	(109,394)	180,816	273,055
Shared Services								
Adult Behavioral Health Hospital	443,181	366,346	76,834	332,564	309,718	(22,846)	110,617	53,988
Youth Behavioral Health Hospital	208,744	171,994	36,751	177,488	197,552	20,064	31,257	56,815
Residency Program	6,657	12,688	(6,030)	15,124	27,242	12,118	(8,467)	6,088
Supportive Employment Program	9,152	14,421	(5,268)	12,008	16,617	4,609	(2,856)	(659)
Crisis Services	85,872	78,473	7,400	131,095	152,386	21,291	(45,223)	28,691
Adult Crisis Stabilization Facility	218,122	127,879	90,243	108,134	103,244	(4,889)	109,988	85,354
Youth Crisis Stabilization Facility	70,613	79,789	(9,176)	70,843	68,777	(2,067)	(231)	(11,243)
Pharmacy	362,642	375,830	(13,188)	351,095	396,372	45,277	11,547	32,089
Lakeside Recovery MMT	67,599	72,075	(4,477)	84,964	82,597	(2,367)	(17,366)	(6,844)
Adult Protective Services	19,701	45,264	(25,563)	71,313	46,175	(25,138)	(51,612)	(50,701)
Birth To Three	27,228	-	27,228	27,228	-	(27,228)	-	-
Contracted Services (Out of County Placements)	-	-	-	92,520	96,729	4,208	(92,520)	4,208
	1,519,512	1,344,758	174,754	1,474,378	1,497,409	23,032	45,134	197,786
Excess Revenue/(Expense)	3,401,297	2,844,094	557,203	3,175,347	3,088,984	(86,362)	225,950	470,841

North Central Health Care
Summary of Revenue Write-Offs
For the Period Ending June 30, 2025

	<u>MTD</u>	<u>YTD</u>
Behavioral Health Hospitals		
Charity Care	\$ 19,406	\$ 346,866
Administrative Write-Off	\$ 41,214	\$ 275,995
Bad Debt	\$ -	\$ 344,173
Outpatient & Community Treatment		
Charity Care	\$ 9,834	\$ 134,341
Administrative Write-Off	\$ 12,274	\$ 32,346
Bad Debt	\$ -	\$ 73,353
Nursing Home Services		
Charity Care	\$ -	\$ -
Administrative Write-Off	\$ 61,600	\$ 107,349
Bad Debt	\$ 61	\$ 24,163
Aquatic Services		
Charity Care	\$ -	\$ -
Administrative Write-Off	\$ -	\$ -
Bad Debt	\$ -	\$ -
Pharmacy		
Charity Care	\$ -	\$ -
Administrative Write-Off	\$ 8	\$ 158
Bad Debt	\$ -	\$ -
Other Services		
Charity Care	\$ -	\$ 383
Administrative Write-Off	\$ 108	\$ 1,347
Bad Debt	\$ -	\$ 324
Grand Total		
Charity Care	\$ 29,239	\$ 481,589
Administrative Write-Off	\$ 115,204	\$ 417,196
Bad Debt	\$ 61	\$ 442,014

FINANCIAL DASHBOARD								FISCAL YEAR: 2025								
DEPARTMENT	Metric	TARGET	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	2025 YTD	2024
BEHAVIORAL HEALTH SERVICES																
Adult Hospital	Average Daily Census	9.00	11.19	10.73	10.38	10.30	7.78	11.43							10.30	8.8
Adult Crisis Stabilization Facility	Average Daily Census	9.00	14.35	13.96	13.48	12.53	9.68	9.17							12.19	9.0
Lakeside Recovery MMT	Average Daily Census	13.00	11.32	12.00	10.26	8.53	9.97	12.43							10.75	9.0
Youth Hospital	Average Daily Census	4.50	4.35	5.07	4.23	4.90	4.55	5.33							4.74	4.4
Youth Crisis Stabilization Facility	Billable Units	5,840	3,784	2,946	4,251	5,606	5,210	5,769							4594	5514
Youth Out of County Placements (WMHI/MMHI)	Days	150 Annual 37 Monthly	4	6	1	10	15	27							11	129
Adult Out of County Placements (WMHI/MMHI)	Days	547 Annual 45 Monthly	95	49	67	70	75	98							76	817
Out of County Placements (Trempealeau)	Days	538 Annual 44 Monthly	93	84	93	97	113	75							93	837
Out of County Placements (Group Home)	Days	1919 Annual 160 Monthly	168	140	155	150	124	151							148	2100
COMMUNITY SERVICES																
Hope House - Marathon	Average Daily Census	7.00	5.20	4.90	4.00	6.10	5.50	5.00							5.12	6.8
Hope House - Langlade	Average Daily Census	3.00	2.70	1.90	1.20	2.50	2.48	4.20							2.50	5.1
NURSING HOMES																
Mount View Care Center	Average Daily Census	128.00	126.35	126.71	126.45	124.17	124.00	124.97							125.44	123
Pine Crest	Average Daily Census	82.00	78.00	75.80	77.2	76.2	74.2	77.2							76.43	81

To: Executive Committee
From: Gary D. Olsen, MPA, Executive Director
Date: July 23, 2025
RE: Information for July 30, 2025, Executive Committee Meeting

Executive Director Work Plan Update

A copy of my updated work plan is included in the Executive Committee packet for your reference. Also included is the Complaints and Grievances Policy for your review and final approval. Additionally, I have updated the Strategic Planning Policy, which will be presented to the Board at their July meeting. Upon Board approval, it will come before the Executive Committee in August for final consideration.

Much of my time over the past month has been dedicated to the sale and upcoming transition of Pine Crest. I've been actively working with the managers involved to ensure all aspects of the transition are completed and that operations transfer smoothly on August 1st.

On June 23rd, we received an extensive due diligence request from Ensign, which required a significant amount of documentation to be submitted by July 1st. We requested and received an extension until July 3rd for all items except those related to Human Resources, which were due by July 11th. Ensign needed this information to make their final decision by July 19th regarding their purchase of the facility.

This was a substantial undertaking, and I want to commend our program managers for their outstanding work in compiling the required materials. I was then able to upload the documentation to Ensign. To ensure nothing was missed, I held numerous meetings with managers, compliance, legal counsel, and Ensign's transition team. Ensign has now completed their review and has given final approval for the sale to move forward. We remain on track for the August 1st operations transfer.

To support the transition, I established a Pine Crest Transition Team that has been meeting regularly and will continue to do so through the transition date. Some residual items will remain after August 1st to fully close out Pine Crest, and we will continue to address those as needed.

Executive Director 2025 Work Plan – last updated 7/23/2025

<u>Initiative</u>	<u>Due Date</u>	<u>Person(s) Responsible</u>	<u>Action</u>	<u>Progress</u>
Update Budget Policy	10/1/25	Jason	<ul style="list-style-type: none"> ▪ Add: <ul style="list-style-type: none"> * Sec. IV.C.5 - Budget Amendment * Sec. VII.E.3 - Capital Budgets * Sec. VII.E.a - Operations budget * Detailed listing of budget parameters the Executive Committee will complete each year ▪ Present at October Executive Committee meeting 	
Pay Administration Guide/New Position Request/Reclassification Process	8/1/25	Marnie	<ul style="list-style-type: none"> ▪ Present at August Executive Committee meeting 	Verified with Marnie that she would have this to me in August.
Updated Compensation Policy	9/11/25	Marnie	<ul style="list-style-type: none"> ▪ Present at September Executive Committee meeting 	
Pine Crest Transition to new buyer	8/1/25	Gary	<ul style="list-style-type: none"> ▪ Work closely with Lincoln County regarding the sale of Pine Crest ▪ Set up transition team ▪ Transition operations to new buyer 	See notes for July meeting for more detail. Completed the Due Diligence Working with Transition team to have everything completed and ready for August 1 st Transition.
Assure existing policies/plans/manuals approved by Executive Committee are compliant with Tri-County Agreement	12/31/25	Gary	<ul style="list-style-type: none"> ▪ Policies for Executive Committee Approval: <ul style="list-style-type: none"> * Business Associate Contract Management * Capital Assets Management * Capitalization of Assets * Cash Management * Code of Conduct 2024 * Complaints and Grievances (done) * Contract Review and Approval * Corporate Compliance Program * Direct and Shared Program Cost Allocation 	<ul style="list-style-type: none"> ▪ Complaints and Grievances policy presented to Committee at July meeting ▪ Sick Leave Benefits for Employees of Pine Crest Nursing Home and Lincoln Industries completed with sale of Pine Crest. Payments will happen in February 2026.

<u>Initiative</u>	<u>Due Date</u>	<u>Person(s) Responsible</u>	<u>Action</u>	<u>Progress</u>
Create lasting structure to protect the Tri-County Agreement			<ul style="list-style-type: none"> * Employee Compensation & Timekeeping Sec. IV.C.6-7 <ul style="list-style-type: none"> ○ Add compensation pay ranges, new positions, and reclassification of positions Sec.IV.C.8 <ul style="list-style-type: none"> ○ Add approval of new programs * Employee Grievance * Fund Balance * Indirect Cost Allocation * Investment * Occurrence Reporting * Physician Compensation * Policy Governance Manual * Purchasing & Procurement * Quality and Safety Plan * Risk Reserve Guidelines * Sick Leave Benefits for Employees of Pine Crest Nursing Home and Lincoln Industries (done) * Utilization Review Plan * Write-Off of Accounts Receivable ▪ Complete decision-making form for policy approval ▪ Submit suggested changes to 2022-2027 Tri-County Agreement to help maintain the desired structure ▪ Update organizational structure 	
NCCSP Board	11/30/25	Gary	<ul style="list-style-type: none"> ▪ July <ul style="list-style-type: none"> * Approve updated Strategic Planning Policy ▪ September <ul style="list-style-type: none"> * Approve updated Contract Review and Approval Policy * Approve Budget to be sent to DHS 	Updated Strategic Planning Policy will be presented to the Board at the July meeting.

<u>Initiative</u>	<u>Due Date</u>	<u>Person(s) Responsible</u>	<u>Action</u>	<u>Progress</u>
			<ul style="list-style-type: none"> ▪ November <ul style="list-style-type: none"> * Approve Conflict of Interest Policy 	
Behavioral Health Services	11/30/25	Vicki	<ul style="list-style-type: none"> ▪ Meet with Law Enforcement <ul style="list-style-type: none"> ○ Continue to improve working relationships and collaboration 	
Fall Employee Updates	10/31/25	Gary	<ul style="list-style-type: none"> ▪ Schedule and hold Fall Employee Updates 	
Gabbin' with Gary	11/30/25	Gary	<ul style="list-style-type: none"> ▪ Continue scheduling monthly with a program director, manager, or supervisor and one of their employees 	Ongoing
Medical Staff	12/31/25	Gary	<ul style="list-style-type: none"> ▪ Continue meeting regularly (currently quarterly) with Medical College of Wisconsin to maintain a strong, positive partnership for the psychiatry residency program ▪ Continue to meet monthly with the Medical Director ▪ Continue to meet regularly with physicians ▪ Continue to negotiate with potential physicians 	Ongoing
Meet weekly with Deputy Executive Director	12/31/25	Gary/Jason	<ul style="list-style-type: none"> ▪ 	Ongoing

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Central Community Services Program and Affiliates d/b/a North Central Health Care's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of North Central Community Services Program and Affiliates d/b/a North Central Health Care's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Central Community Services Program and Affiliates d/b/a North Central Health Care's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

Wausau, Wisconsin
July 13, 2025



North Central
Health Care

Person centered. Outcome focused.

2026 BUDGET GUIDELINES

Presented by Jason Hake, Deputy Executive
Director



PROPOSED CENSUS

2026 Proposed Budget Census

DEPARTMENT	Metric	2023 Actual	2024 Actual	2025 YTD Jan-June	2026 Proposed Budget	2026 Proposed Max
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BEHAVIORAL HEALTH SERVICES

Adult Hospital	Average Daily Census	6.86	8.94	10.30	9.00	10.00
Adult Crisis Stabilization Facility	Average Daily Census	6.38	9.80	12.19	10.00	11.00
Lakeside Recovery MMT	Average Daily Census	0	9.00	10.75	10.00	10.25
Youth Hospital	Average Daily Census	3.65	4.40	4.74	3.50	4.25
Youth Crisis Stabilization Facility	Billable Units	45,284	66,495	55,132	52,800	60,000
Youth Out of County Placements (WMHI/MMHI)	Days	365	129	126	130	100
Adult Out of County Placements (WMHI/MMHI)	Days	771	817	908	850	850
Out of County Placements (Trempealeau)	Days	1340	847	1104	1100	975
Out of County Placements (Group Home)	Days	1285	2100	1776	2000	1950

COMMUNITY SERVICES

Hope House - Marathon	Average Daily Census	5.86	6.70	5.12	6.00	6.00
Hope House - Langlade	Average Daily Census	3.55	5.00	2.50	3.00	3.00

NURSING HOME

Mount View Care Center	Average Daily Census	115.5	123.70	125.44	125.00	128.00
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Proposed Census Recommendation

Recommendation

Authorize NCHC to budget using the 2026 Proposed Budget census, while providing the flexibility to increase census levels up to the 2026 Proposed Maximum census as needed.

This flexibility is intended to support balancing the 2026 budget by allowing NCHC to take a conservative starting approach, with the ability to adjust census upward as needed.



COUNTY APPROPRIATIONS

2026 County Appropriations Requests

Program	Langlade	Lincoln	Marathon	2025 Total	2026 Proposed
Adult Hospital	43,755	237,120	1,157,702	1,438,578	1,438,578
Crisis	105,982	289,891	2,120,455	2,516,329	2,516,329
Youth Hospital	5,665	7,725	46,616	60,006	60,006
Medically Monitored Treatment	-	-	160,210	160,210	160,210
Sober Living	20,000	-	35,482	55,482	55,482
Adult Protective Services	61,089	83,302	410,961	555,352	555,352
Aquatic Services	-	-	352,615	352,615	352,615
Demand Transportation	-	-	31,977	31,977	31,977
Mount View	-	-	1,545,000	1,545,000	1,545,000
Pine Crest	-	440,814	-	440,814	-
Total	236,492	1,058,853	5,861,018	7,156,363	6,715,549

- No proposed tax levy increase requested in 2026.
- Proposing to exclude Pine Crest for the NCHC 2026 budget, resulting in a tax levy decrease of \$440,814 for Lincoln County

2026 County Appropriations by Program

Program	Langlade	Lincoln	Marathon	2026 Total
Adult Hospital	43,755	237,120	1,157,702	1,438,578
Crisis	105,982	289,891	2,120,455	2,516,329
Youth Hospital	5,665	7,725	46,616	60,006
Medically Monitored Treatment	-	-	160,210	160,210
Sober Living	20,000	-	35,482	55,482
Adult Protective Services	61,089	83,302	410,961	555,352
Aquatic Services	-	-	352,615	352,615
Demand Transportation	-	-	31,977	31,977
Mount View	-	-	1,545,000	1,545,000
Pine Crest	-	-	-	-
Total	236,492	618,039	5,861,018	6,715,549

- Should NCHC continue to budget tax levy by individual program?

2026 County Appropriations Options

- Option 1 – continue to budget county appropriations as is
- Option 2 – reallocate tax levy between services
- Option 3 – remove tax levy from all programs and budget in a general account
- Option 4 – remove tax levy from all programs and allocate by county between 51.42/.437 and nursing home
 - This option is consistent with how fund balance (net position) is tracked in financial statements (see below)

Schedule of Net Position by County, Net of GASB 68 & 75

	Marathon County			Lincoln County			Langlade County	Total
	51.42/.437	MVCC	Total	51.42/.437	Pine Crest	Total		
Net position at December 31, 2023	\$ 23,180,853	\$ 11,539,092	\$ 34,719,945	\$ 3,854,010	\$ 1,985,023	\$ 5,839,033	\$ 1,838,574	\$ 42,397,552
Less - Capital assets net of depreciation	(40,364,470)	(40,796,933)	(81,161,403)	(317,480)	(9,104,255)	(9,421,735)	(11,321)	(90,594,459)
Add:								
Right of use lease obligations to Marathon County	21,369,212	42,299,215	63,668,427	-	-	-	-	63,668,427
Right of use lease obligation to Lincoln County	-	-	-	-	7,952,461	7,952,461	-	7,952,461
Right of use lease obligation - other	78,702	-	78,702	619	-	619	22	79,343
SBITA obligation	803,223	-	803,223	6,318	-	6,318	225	809,766
Net GASB 68/75 balance sheet amounts	(2,234,366)	(1,450,084)	(3,684,450)	(374,270)	(825,673)	(1,199,943)	(274,872)	(5,159,265)
Net position at December 31, 2023 - Net of capital assets and GASB 68/75 amounts	\$ 2,833,154	\$ 11,591,290	\$ 14,424,444	\$ 3,169,197	\$ 7,556	\$ 3,176,753	\$ 1,552,628	\$ 19,153,825

2026 County Appropriations Recommendation

Recommendation

Remove tax levy from individual programs and allocate by county between Wis. Stat. 51.42/.437 and nursing home.

This option improves transparency and allows for a more accurate understanding of what it truly costs to provides services, which will support informed decision making.



SALARY STRUCTURE

Summary of Memo: NCHC Early 2026 Salary Planning Recommendations

- The Cottingham & Butler Total Rewards Consulting team provided early recommendations for North Central Health Care's (NCHC) 2026 salary planning, based on current labor market trends, survey data, and economic indicators. Although the labor market is softening slightly, with increased unemployment and signs of economic slowdown, wage pressures remain due to continued competition for talent and public sector demands.
- Salary Structure Adjustment per Memo:
 - Recommended Increase: 2.0% to 2.5% to pay grade midpoints.
 - Based on survey data increases are averaging around 2.4% to 3.0%
- Salary Budget Increase per Memo:
 - Recommended Budget: 3.5% for 2026 payroll increases

2026 Salary Structure Increase Options

- Increase of 1.0% to pay grade midpoints. Resulting in a 2026 budget increase of 2.75%. Estimated cost of \$345,000
- Increase of 1.25% to pay grade midpoints. Resulting in a 2026 budget increase of 3.0%. Estimated cost of \$376,000
- Increase of 1.5% to pay grade midpoints. Resulting in a 2026 budget increase of 3.25%. Estimated cost of \$400,000
- Increase of 2.0% to pay grade midpoints. Resulting in a 2026 budget increase of 3.75%. Estimated cost of \$470,000
- Increase of 2.5% to pay grade midpoints. Resulting in a 2026 budget increase of 4.25%. Estimated cost of \$530,000

2026 Salary Structure Recommendation

Recommendation

North Central Health Care recommends a 1.25% increase to salary grade midpoints, resulting in a 3.0% overall salary budget increase for 2026.

Rational

- The labor market is showing signs of softening with slowed wage growth; however, competition remains strong for clinical and direct care roles.
- This recommendation reflects a balanced approach allowing us to maintain market alignment while being fiscally responsible given the potential for financial pressures in future years, particularly related to potential Medicaid funding changes.

Flexibility Moving Forward

Should specific roles, especially in clinical or direct care areas face intensified recruitment or retention challenges, NCHC would like the opportunity to revisit compensation strategies mid-year.



HEALTH INSURANCE

Health Insurance

Challenge

Increases in health care expenses are unsustainable. We are challenged with minimizing the financial burden to both employees and NCHC while creating a competitive health insurance package.

Currently, NCHC is working on a long-term strategy to control hyper-inflationary health care costs combined with increased utilization with an aging population.

Goal

To stabilize health insurance expenses while improving employee health outcomes by leveraging alternative healthcare strategies over the next 3-5 years.

Health Insurance Recommendations

TBD

Crisis Line Billing

Current Challenge

Individuals who receive services provided through our Crisis Line may currently receive an invoice for those services. This can discourage people in crisis from seeking immediate help due to financial concerns.

Recommendation

Bill only Medicaid for all services provided through our Crisis Line. This change would ensure no individual receives a personal invoice for utilizing these essential crisis services.

Rational

Removes costs as a deterrent to seeking help during a behavioral health crisis and prioritize community safety and early intervention.

Financial & Community Impact

Estimated net financial impact of \$40,000 in loss of revenue. This would result in an increase to charity care.

Summary of Recommendations for Approval

- Census

- Authorize NCHC to budget using the 2026 Proposed Budget census, while providing the flexibility to increase census levels up to the 2026 Proposed Maximum census as needed.

- County Appropriations

- Remove tax levy from individual programs and allocate by county between Wis. Stat. 51.42/.437 and nursing home.

- Salary Structure Adjustment

- North Central Health Care recommends a 1.25% increase to salary grade midpoints, resulting in a 3.0% overall salary budget increase for 2026.

- Health Insurance

- TBD

- Crisis Billing

- Bill only Medicaid for all services provided through our Crisis Line. This change would ensure no individual receives a personal invoice for utilizing these essential crisis services.

COTTINGHAM & BUTLER
Total Rewards
Consulting

MEMORANDUM

TO: Marnie Bredlau, Senior Director of Human Resources
FR: Jenna Bidwell, Director of Total Rewards Consulting
DATE: June 24, 2025
RE: Early 2026 Salary Planning Recommendations

Annually, the Cottingham & Butler Total Rewards Consulting team (formerly Carlson Dettmann Consulting) provides an assessment of the marketplace and wage recommendations heading into the next fiscal year. Employers typically update their salary structure, or pay ranges, each year to maintain their competitive position with respect to their labor market. In addition, they review and adjust employee increase budgets to make sure that individuals are progressing through their ranges in a consistent approach with the broader market. While we are still in the early stages of planning for 2026 wage increases, the reality is that many of our public sector clients are required to make salary planning recommendations well in advance of most – if not all – 2026 salary planning surveys/forecasts. Because we are still early, it is important to review wage information through multiple sources.

In 2024, the labor market continued to be tight with low unemployment, but we have seen the unemployment rate rise incrementally over the year. It is expected to increase slightly over the next year but remain below the projected national rate of 4.5%. Inflation has come down from highs in 2022, to a level where the Federal Reserve was confident in a interest rate cut in September of 2024. Wage growth is softening from recent years, but numerous factors are influencing wage growth in 2025, including supply and demand of labor, voluntary turnover and layoffs, the current political environment, and varied economic indicators.

We base our recommendations on the average increases reported in a variety of sources, our own regional salary planning survey, and our experience consulting with other organizations. Your organization's financial situation must be considered when planning for 2026 increases.

Based on the review of literature, current economic conditions, and our recent experience, we make the following recommendations for your organization:

Recommendations

1. **Salary Structure** - At the time of this memo, our recommendation for a **2026 structural increase would be to plan for +2.0-2.5%** applied to the midpoints for all the organization's pay grades.
 - a. We saw projected pay structure increases of about +3.0% for 2025 in our local salary planning survey. We are anticipating a slight reduction from this heading into 2026. The following table shows the projected 2025 pay structure increases from four different survey sources¹:

Survey Source	PROJECTED 2025 Pay Structure Increases Median
Cottingham & Butler Upper Midwest 2024-2025 Salary Planning Survey	+3.0%
PayScale 2024-2025 Salary Budget Survey*	+2.7%
Culpepper Salary 2024-2025 Budget & Compensation Planning Survey	+2.9%
WorldatWork Salary Budget Survey 2024-2025 – Midwest	+2.4%

**Only Average values reported in survey.*

- b. Please note that we need to make estimates for 2026 based upon what we see in the 2025 projections. Although the labor market has cooled a bit, organizations may still find it necessary to revise overall compensation strategies later in the year should the labor shortages in specific job roles and high-competition persist; there may be a need to make larger adjustments to specific classifications in response to these continued fluid market conditions.

2. Salary Budget Increases - As it relates to payroll budget increases that we are seeing for the upcoming year, we would **recommend a budget of +3.5% for 2026.**

- a. We saw projected pay budget increases of about +3.5% for 2025 in our local salary planning survey and others. If the organization moved beyond +3.5% for increases in 2026, it would be supported by economic indicators such as the Employment Cost Index and Atlanta Fed Wage Tracker which both have 12-month increases over 4%.
- b. The following table also shows the projected 2025 pay structure increases among four different survey sources²:

Survey Source	PROJECTED 2025 Median Pay Budget Increases
Cottingham & Butler Upper Midwest 2024-2025 Salary Planning Survey	+3.5%
Korn Ferry 2024 Salary Planning Survey	+3.5%
PayScale 2024-2025 Salary Budget Survey – Midwest	+3.6%
WorldatWork Salary Budget Survey 2024-2025	+3.7%

**Only Average values reported in survey.*

- c. We believe the total pay budget going into 2026 will continue to be relatively consistent from 2025. It may reduce slightly. Taking a more refined approach to the pay budget may better utilize limited total rewards dollars.

Please reach out with any questions. Thank you for the opportunity to serve your organization this year.

Appendix A

Overview/Summary/Recommendations

- The labor market is softening, with a slowly increasing unemployment rate, and layoffs seen in the tech and professional services sector. However, we continue to see more job openings than job seekers, and inflation falling to levels where the Federal Reserve is confident to start making interest rate cuts. Employers continue to face increasing cost of labor (e.g. salary and benefits). The economy and labor markets are providing mixed signals. Active planning and management around labor costs in critical heading into 2026.
- From a supply-and-demand perspective, job opportunities, in general, still appear to be relatively plentiful for employees. The March 2025 Job Openings and Labor Turnover Survey reported 7.2 million job openings. Hires increased to 6 million. Quits remained relatively unchanged at 3.7 million, and layoffs also remained relatively unchanged at 1.7 million.
- Public sector employers continue to face pressure trying to compete with private sector increases, as we saw pay increases in the public sector outpacing those in the private sector for 2024-25.
- Those organizations with formal salary systems would be well-advised to ensure that they are functioning as designed. For example those organizations with a more traditional step-based system, should be cognizant of the need to adjust both the structure itself (external competitiveness) as well as individual employee step movement (internal competitiveness) and ensure that the step size is appropriate to allow for the annual structure adjustment.
- Organizations with step-based plans should budget for their expected step movement, but may also wish to reserve additional funds to address salary matters relating to recruitment and retention of talent.
- Budgeting for additional pay increase buckets (promotional, market, equity) is a more prudent way to account for succession and market fluctuations, and allow pay budget buckets to function as intended.
- Organizations may also want to explore the possibility of smaller, but more frequent, increases in pay. Doing so may provide some advantages: mitigates the full annual impact of the raises than if they were all applied at the beginning of the year; psychologically keeps compensation front-and-center in employees' minds as opposed to a once-a-year occurrence; potentially separates the step increase process from the competitive cost-of-living or pay equity adjustments; and allows organizations to adapt and respond to evolving market conditions.

MEMORANDUM

To: Executive Committee

From: Jason Hake, Deputy Executive Director

Date: 07.30.25

Subject: Request for Position Approval – Environmental Health and Safety Specialist

Purpose

This memo seeks Executive Committee approval to add a full-time Environmental Health and Safety Specialist, a full-time FTE, to the Compliance and Quality program budget. This role is essential to advancing operational readiness, strengthening emergency preparedness, and managing the complex environments of care across NCHC. The position will provide dedicated support for meeting regulatory and accreditation standards, while enhancing internal coordination and external stakeholder communication. By centralizing and streamlining safety and emergency operations, this position will play a key role in supporting NCHC's broader organizational alignment and resilience efforts in the event of any emergencies, or environmental health related needs.

Position Overview

- **Title:** Environmental Health and Safety Specialist
 - **Program:** Compliance
 - **Reports To:** Director
 - **Employment Type:** Permanent- Full Time
 - **FTE:** 1.0
 - **New or Replacement:** New
-

Justification

This restructuring request supports the broader centralization efforts within Compliance and Quality by addressing areas of high regulatory scrutiny, statutory oversight, and legal complexity. The creation of a dedicated Environmental Health and Safety (EHS) Specialist will ensure that NCHC's critical responsibilities in environmental health, environment of care, and emergency preparedness are consistently and proactively managed. Historically, these duties were included amongst the security-related duties in our previous Safety and Security Manager role, diluting the time and focus necessary to fully meet the organization's growing operational and regulatory demands. This realignment will allow for a more strategic allocation of resources, with the EHS Specialist serving as a dedicated liaison for these functions. A focused approach will enhance regulatory compliance, bolster emergency readiness, and ultimately support the delivery of safe, high-quality care.

Budget Impact

- **Net Impact: \$32,725 savings due to reorganization**
 - **Grade Placement: 12**
 - **Funding Source:** Savings due to reorganization and elimination of Manager of Safety & Security.
-

Organizational Impact

This position will have a far-reaching impact across the organization by centralizing the responsibility for emergency preparedness, environment of care, and environmental health functions. It will reduce operational fragmentation and promote consistency and continuity across all NCHC service lines. It will help to strengthen survey readiness, improve compliance with regulatory standards, and enhance collaboration between departments, as well as relevant community stakeholders within Marathon County. The position will ultimately alleviate the strain of the previous management role by removing the duties, which had been handled as a secondary responsibility in the past. This allows for clearer accountability, faster response times, and better organizational resilience. NCHC's commitment to safe, efficient, and compliant, patient centered care will be directly supported by this new role.

Recommendation

I respectfully request the Executive Committee's approval to approve the Environmental Health and Safety Specialist position within the **Compliance** program. The creation of this role is a strategic investment in the safety, preparedness, and regulatory strength of NCHC. It will enhance our ability to meet accreditation standards, streamline emergency response efforts, and ensure consistent oversight of our diverse care environments. This position will directly support organizational readiness and align with our ongoing efforts to centralize and strengthen core operational functions.

MEMORANDUM

To: Executive Committee

From: Jason Hake, Deputy Executive Director

Date: 7/30/25

Subject: Request to reallocate 2.0 FTEs

Purpose

This memo requests Executive Committee approval to reallocate 2.0 existing budgeted FTEs and to formally establish 2 full-time Payment Posting positions within the Revenue Cycle program. Specifically, 1.3 FTEs will be reallocated from Account Clerk positions and 0.7 FTE from a vacant Credentialing position. These positions are essential to ensuring timely, accurate, and compliant posting of all payments, adjustments, and refunds across funding sources, supporting revenue integrity, reducing unapplied balances, and improving the accuracy of accounts receivable reporting and collections processes.

Position Overview

- **Title:** Payment Poster
- **Program:** Patient Finance
- **Reports To:** Manager of Patient Finance
- **Employment Type:** Permanent- Full Time
- **FTE:** 2.0
- **New or Replacement:** New – reorg of existing FTE

Justification

Accurate and timely payment posting is essential to the financial health of NCHC. Currently, payment posting responsibilities are shared among various roles, creating inefficiencies, delays, and increased risk of errors. Dedicating staff specifically to payment posting will improve the accuracy of financial data, reduce unapplied payments, and strengthen reconciliation with accounting. These roles will also enhance our ability to identify overpayments, process refunds and takebacks, and maintain compliance with payer-specific posting requirements, including Medicaid and Medicare.

Establishing dedicated Payment Poster positions will:

- Improve cash flow by ensuring prompt and accurate posting of payments.
- Reduce revenue loss through better management of unapplied payments and timely reconciliation.
- Strengthen internal controls and audit readiness.
- Free up billing and revenue cycle staff to focus on higher-level claim resolution and process improvements.
- Support consistent tracking of denials, takebacks, and refunds.

As we continue to optimize our Revenue Cycle operations, these positions are a critical investment in financial accuracy, compliance, and long-term sustainability.

Budget Impact

- **Net Impact:** \$9,118 cost savings. Decrease of .30 FTE.
 - **Grade Placement:** 8
 - **Funding Source:** The Payment Poster positions will be funded using existing budgeted FTEs. This reorg will result in an overall decrease in 0.30 FTEs.
-

Organizational Impact

Implementing dedicated Payment Poster roles will have a direct, positive impact on the organization's financial performance, operational efficiency, and compliance posture. By centralizing and standardizing the payment posting function, we will reduce processing delays, improve the accuracy of financial data, and ensure quicker identification and resolution of payment discrepancies. This change will enhance our ability to track revenue, reconcile accounts, manage refunds and takebacks, and reduce the risk of write-offs due to misapplied or unapplied payments.

It will also free up existing billing and patient finance staff to focus on more complex tasks such as denial management, claims follow-up, and workflow optimization—contributing to overall improvements in revenue cycle outcomes, audit readiness, and staff workload balance. In the long term, this structural change supports our goals of sustainability, transparency, and continuous quality improvement.

MEMORANDUM

To: Executive Committee

From: Jason Hake, Deputy Executive Director

Date: 7/30/25

Subject: Request for Position Approval – Supervisor of Safety and Security

Purpose

This memo requests the Executive Committee approval to establish a 1.0 FTE Supervisor of Safety and Security. This position is part of a requested restructuring of the vacant Manager of Safety and Security position. The scope of the vacant position was determined to be too broad, resulting in insufficient capacity to meet organizational goals. Thus, the request to change the manager position to a 1.0 FTE Environmental Health and Safety Specialist and a 1.0 Supervisor of Safety and Security.

This position is essential to ensuring safety and security within NCHC programs, with a concentration on behavioral health 24/7 programs.

Position Overview

- **Title:** Supervisor of Safety and Security
 - **Program:** Acute Care Services
 - **Reports To:** Operations Manager of Crisis Services
 - **Employment Type:** Permanent- Full Time
 - **FTE:** 1.0
 - **New or Replacement:** New – reorg of existing FTE
-

Justification

North Central Health Care's behavioral health services provide treatment and support to the tri-county's most vulnerable community members, especially at times of their greatest needs. Escalated and unsafe behaviors are an expected part of operations of crisis programs and psychiatric hospitals. In addition, the size and complexity of the NCHC campus requires dedicated staff to manage security provisions per policy and protocol. Having a dedicated safety and security team provides a timely response to issues that occur on campus, supports our clientele, staff, and visitors.

In 2023, the increase of FTE for safety and security staff positions to achieve 24/7 coverage was a key factor in safely increasing census in the BHS 24/7 programs. Continued support of this program is essential to maintain progress made in quality of care on units and for the organization's overall operations.

The Supervisor will provide oversight to 9 FTE and participate in the duties of safety and security staff as well to maximize the capacity of the team and ensure direct knowledge of protocols.

Other Key duties include:

- Monitor and support day-to-day security operations across NCHC facilities.
- Act as a lead responder in complex or high-risk incidents and serve as the primary contact for law enforcement when appropriate.
- Role model and guide employees on de-escalation techniques.
- Coordinate and conduct regular and random patrols throughout the NCHC campus and perimeter.
- Monitor facility access and ensure all visitor and contractor procedures are followed.
- Review and analyze daily activity reports, incident logs, and camera system footage to identify risks and trends.
- Lead safety-related education and code response drills for NCHC staff.
- Maintain readiness of the security office and ensure equipment, radios, and systems are functioning properly.
- Assist with new admissions and behavioral safety concerns in collaboration with clinical teams.
- Provide on-call or rotational leadership coverage for safety/security events as needed.

As we continue to optimize our capacity to serve our tri county partners, this position is a critical investment in safety and security, and long-term sustainability.

Budget Impact

- **Net Impact:** \$ 5,400
 - **Grade Placement:** 8
 - **Funding Source:** Due to the reorganization of the Manager of Safety & Security to Environmental Health and Safety Specialist we will recognize a net savings of \$32,725. Overall net impact including the additional \$5,400 will result in a net savings of \$27,325.
-

Organizational Impact

The Supervisor of Safety and Security will have a significant positive impact on the performance of BHS programs and ensure for safety and security of the NCHC campus. Realigning the oversight of the Safety and Security program with Acute Care Services allows for daily support and connection with the highest utilizer of their services, including delivery of person centered responses.

MEMORANDUM

To: Executive Committee

From: Jason Hake, Deputy Executive Director

Date: 7/30/25

Subject: Request for Position Approval – Housekeeping Aide

Purpose

The Purpose of this memo is to request approval from the Executive Committee to add a new PM Housekeeping Aide for the purpose of cleaning and maintaining the Aquatic Center.

Position Overview

- **Title:** Housekeeping Aide
- **Program:** Housekeeping
- **Reports To:** Manager of Environmental Services
- **Employment Type:** Permanent- Full Time
- **FTE:** 1.0
- **New or Replacement:** New

Justification

Currently, we have one housekeeper cleaning the Aquatic Center each night, but they are unable to dedicate a full 8 hours to the area due to the current workload. To properly maintain the cleanliness of the Aquatic Center, a 1.0 FTE is necessary. Given the scope of the area, floor maintenance needs, and adherence to health and safety guidelines, additional staffing is required.

By adding another 1.0 FTE dedicated to the Aquatic Center, existing PM staff will have more time to focus on their primary duties without needing to assist in that area each night. This will allow additional housekeeping hours to be reallocated to other programs and services, which has not been feasible since the opening of the additional inpatient units. This adjustment supports improved workload balance, ensures compliance, and enhances overall service quality across the organization.

Budget Impact

- **Net Impact:** \$71,768
 - **Grade Placement:** Proposed Grade 5
 - **Funding Source:** This position is not currently in the 2025 budget and would be added to the 2026 budget.
-


Organizational Impact

The addition of another 1.0 FTE to the PM Housekeeping staff will help with:

- **Proficiency:** By having an employee that can dedicate a full 8 hours each night to the Aquatic Center it will help with the overall cleanliness of the area.
 - **Work Quality:** This will cause an increase in work quality of the other PM staff as they will not have to assist in the cleaning of the Aquatic Center each night and will be able to spend more time in their assigned area.
 - **Productivity:** An increase in productivity will occur because staff will have more time to complete other tasks due to the fact they will not need to help out in the Aquatic Center.
-

Positions For Executive Committee Approval

Position Title	Program	Senior Leader	Location	FTE	Budgeted	Funding Source	Total Cost of Position	Type of Position	Job Grade	Additional Information
Payment Posters	Patient Finance	Jason Hake	Wausau	2.0	Yes	The Payment Poster positions will be funded using existing budgeted FTEs. This reorg will result in an overall decrease in 0.30 FTEs.	\$9,118 Cost Savings. Decrease of 0.30 FTE	Permanent	Proposed Grade - 8	Implementing dedicated Payment Poster roles will have a direct, positive impact on the organization's financial performance, operational efficiency, and compliance posture. By centralizing and standardizing the payment posting function, we will reduce processing delays, improve the accuracy of financial data, and ensure quicker identification and resolution of payment discrepancies. This change will enhance our ability to track revenue, reconcile accounts, manage refunds and takebacks, and reduce the risk of write-offs due to misapplied or unapplied payments.
Housekeeping Aide	Housekeeping	Jason Hake	Wausau	1.0	No	This position is not currently in the 2025 budget and would be added to the 2026 budget.	\$71,768	Permanent	Current Grade - 5	The addition of another 1.0 FTE to the PM Housekeeping staff will help with: Proficiency: By having an employee that can dedicate a full 8 hours each night to the Aquatic Center it will help with the overall cleanliness of the area; Work Quality: This will cause an increase in work quality of the other PM staff as they will not have to assist in the cleaning of the Aquatic Center each night and will be able to spend more time in their assigned area; Productivity: An increase in productivity will occur because staff will have more time to complete other tasks due to the fact they will not need to help out in the Aquatic Center.
Supervisor of Security	Acute Care Services	Vicki Tylka	Wausau	1.0	Yes		Due to the reorganization of the Manager of Safety & Security to Environmental Health and Safety Specialist we will recognize a net savings of \$32,725. Overall net impact including the additional \$5,400 will result in a net savings of \$27,325.	Permanent	Proposed Grade - 8	The Supervisor of Security will have a significant positive impact on the performance of BHS programs and ensure for safety and security of the NCHC campus. Realigning the oversight of the Safety and Security program with Acute Care Services allows for daily support and connection with the highest utilizer of their services, including delivery of person centered responses.
Environmental Health & Safety Specialist	Compliance	Jason Hake	Wausau	1.0	Yes	Savings due to reorganization and elimination of Manager of Safety & Security.	\$32,725 savings due to reorganization	Permanent	Proposed Grade - 12	This position will have a far-reaching impact across the organization by centralizing the responsibility for emergency preparedness, environment of care, and environmental health functions. It will reduce operational fragmentation and promote consistency and continuity across all NCHC service lines. It will help to strengthen survey readiness, improve compliance with regulatory standards, and enhance collaboration between departments, as well as relevant community stakeholders within Marathon County. The position will ultimately alleviate the strain of the previous management role by removing the duties, which had been handled as a secondary responsibility in the past. This allows for clearer accountability, faster response times, and better organizational resilience. NCHC's commitment to safe, efficient, and compliant, patient centered care will be directly supported by this new role.

Policy Title: Complaints and Grievances Policy	 North Central Health Care Person centered. Outcome focused.
Policy #: 105-0019	Program: Quality and Compliance 200
Date Issued: 10/28/2021	Policy Contact: Compliance Officer
Date Revised: XXXX	

Related Forms

Client Complaint Resolution Form

1. Purpose

This policy provides guidance for utilizing NCHC's centralized structure to report and respond to consumer complaints and grievances for the Community Behavioral Health & Addiction programs. It outlines the guidelines and requirements for compliance with regulatory requirements related to consumer rights and the successful resolution of NCHC's Grievance investigation process. Responding to complaints and grievances effectively is critical to delivering good customer service, service recovery, and a method for identifying opportunities for improvement.

Under Wisconsin Statute sec. 51.61 and DHS 94, individuals receiving services for mental illness, alcoholism, drug abuse, or developmental disabilities are entitled to essential rights designed to protect their dignity, autonomy, and well-being throughout their treatment. Clients have the right to be treated with respect and to be free from verbal, physical, emotional, or sexual abuse. They are entitled to make their own decisions about personal matters, such as marriage and voting, and have the right to be fully informed about their treatment options, including any risks or side effects. Clients must also provide informed consent for treatment or medication, and their privacy must be respected and protected at all times.

These rights are categorized into personal rights, treatment rights, and privacy rights. Personal rights ensure that individuals are treated fairly and without discrimination, regardless of race, sex, age, or other factors, and have the right to participate in decisions about their care. Treatment rights guarantee that clients receive timely and appropriate services, including the ability to challenge their treatment or medication. Privacy rights safeguard the confidentiality of client records and provide clients with access to their own treatment records, within certain limits that can be contested through the grievance process. For further information on these rights and protections in various care settings, clients are encouraged to review the attached brochures:

Policy Title: Complaints & Grievances Procedure

Owner: Compliance Officer

Approver: Compliance Committee

Date of Review:

1. Client Rights and the Grievance Procedure for Inpatient and Residential Services, See Addendum A;
2. Client Rights for Outpatient and Community Services, See Addendum B;
3. Client Rights for Minors – Inpatient Treatment, See Addendum C;
4. Client Rights for Minors – Outpatient Behavioral Health Treatment, See Addendum D.

2. Definitions

Client Rights Specialist/Grievance Official: a person designated by a program to facilitate informal resolution of concerns when requested and to conduct program level reviews of grievances and make proposed factual findings, determinations of merit and recommendations for resolution which are provided to the program manager and the client. This person:

- receives and tracks grievances to resolution
- leads any necessary investigations
- maintains the confidentiality of all individuals and information associated with grievances as necessary or requested
- issues grievance decisions
- coordinates with state and federal agencies as necessary considering specific allegations.

The individual serving in this position is employed in an area that is not directly involved in service delivery. In the event of any conflicts of interest, there will be another person assigned.

Complaint: An informal concern, disagreement, or expression of dissatisfaction raised by a Consumer, on their own behalf or by a representative, regarding the quality of care or services during or after the episode of care provided by staff, practitioners or contracted agents of the organization that can be quick and efficiently resolved by staff present at the time the concern is raised. This can also include information obtained from patient satisfaction surveys, unless written with a request for resolution and review, in which a case qualifies as a grievance.

Consumer: Any individual patient, client or resident receiving services or care from NCHC.

Emergency: A situation in which, based on the information available at the time, there is reasonable cause to believe that a Consumer or a group of Consumers is at significant risk of physical or emotional harm due to the circumstances identified in a Grievance or concern.

Formal Grievance Process: The process of formally addressing Grievances through the formal process as outlined in this and other applicable policies, following the prescribed time frames and processes.

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Founded: There has been a determination by the person conducting the review at any level of the Grievance process that a concern is substantiated or that a violation of a right guaranteed under applicable regulation or law has occurred.

Grievance: An oral or written expression of dissatisfaction that is not quickly and efficiently resolved at the program level. Grievances are initiated by a client, or their representative, concerning a violation or perceived violation of client rights under DHS 94. Formal grievances will undergo review by a Client Rights Specialist and potentially be escalated through a multi-level review process if it is deemed to be necessary.

Grievant: The individual that is expressing the grievance. This could be the Consumer or their representative.

Informal Resolution Process: The process which offers Consumers and persons or Representatives on their behalf, the option of seeking informal resolutions of their Complaints. The Formal Resolution Process may be resumed or started at any time.

Representative: (could be any of the following)

- An individual chosen by the Consumer to act on behalf of the Consumer to support decision-making; access medical, social, or other personal information; manage financial matters; or receive notifications; or
- A person authorized by State or Federal law (including but not limited to agents under power of attorney, representative payees, and other fiduciaries) to act on behalf of the Consumer to support the Consumer in decision-making; access medical, social or other personal information; manage financial matters; or receive notifications. Staff must verify the validity of these types of representatives.

Program Manager: The individual in charge of the operation of any NCHC program who has the authority to approve and implement decisions made through the Complaint and Grievance Process.

Unfounded: There has been a determination by the person conducting the review at any level of the investigation process that the concern is without merit, or that guaranteed rights have not been violated.

3. Policy

3.1. North Central Health Care (NCHC) is responsible for protecting the rights of all Consumers utilizing NCHC services. Further, NCHC fully supports a Consumer's right to voice Complaints or Grievances without discrimination or fear of retaliation. Included in these rights is the provision for an effective and timely manner to resolve Complaints and Grievances. The NCCSP Board of Directors

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Executive Committee delegates responsibility for ensuring an effective program for the resolution of Complaints and Grievances to the Compliance Officer and NCHC's Management Team. The Compliance Officer is responsible for overseeing an effective and well-organized centralized structure to report and respond to Consumer Complaints and Grievances. This structure includes written policies, a client rights specialist, an informal and formal resolution process, protections for consumers and advocates, consumer instruction, and ensures that all employees who have consumer contact are aware of the requirements of this policy and corresponding procedures and documents.

3.2. A complaint may become a grievance when the complaint is about or includes the items below and must follow the formal process:

- The concern involves potential abuse, neglect, harm to a consumer, or mistreatment by another consumer or staff member. In these situations, staff must immediately report the concern according to NCHC's reporting procedures and notify a supervisor or manager.
- The concern involves billing issues for Medicare clients or other complex billing concerns that affect consumer rights. Staff must notify the Compliance Officer immediately.
- The concern involves a possible violation of healthcare regulations or requirements that NCHC is expected to follow. These issues must also be reported to the Compliance Officer without delay.
- The concern relates to discrimination based on a consumer's race, color, national origin, gender, age, disability, or other protected class. These complaints must be escalated to the Compliance Officer immediately.
- The grievance is submitted in writing, including by email, fax, or letter.
- A consumer or their representative asks for the complaint to be handled as a formal grievance or specifically requests a written response.

4. Procedure

4.1. Access to the Grievance Resolution Process

- During the admission process staff must inform all consumers receiving services at NCHC of their right to participate in the Grievance Resolution Process as outlined herein.
- NCHC staff must inform consumers of their rights and how to use the grievance process both orally and by providing consumers with copies of a pamphlet, or other document, explaining these rights and summarizing the grievance resolution procedure.
- Posters describing consumer rights and the grievance resolution process shall be placed in locations in each program area where anyone can easily read them.
- If a consumer feels that their rights have been violated while receiving services in any NCHC programs, they have the right to initiate an informal

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resolution process at any time. Consumers also have the right to initiate a formal grievance resolution process within 45 calendar days from the date the event occurred.

- Consumers cannot be threatened or penalized in any way for presenting concerns informally by talking with staff or formally by filing a grievance.
- At the end of the grievance process, or at any time during it, consumers may choose to take the matter to court to sue for damages or other court relief if they believe their rights have been violated.

4.2. Informal Resolution Process for Complaints

- All staff should encourage consumers and/or their representatives to express any complaints to the individual involved or present.
- If staff or the program manager present can resolve the consumer complaint immediately, it is not a grievance. A complaint is considered resolved when the consumer and/or their representative are satisfied with the immediate actions taken or the explanation given. Staff must report all complaints to their program manager.
- Staff will engage in two phases of informal resolution. The first attempts to resolve complaints at the program level through a direct line of communication with the consumer to ensure quick and efficient resolution. If this is not sufficient, consumers can elect to elevate their informal complaint to the program manager using the Client Complaint Resolution Form. The manager shall document the complaint and the Client Complaint Resolution Form in Safety Zone. Upon request, the completion of the Client Resolution Form, may be completed on behalf of a consumer by an NCHC staff member, or another representative acting on behalf of the consumer.
- In situations where appropriate and reasonable actions on the consumer and/or representative's behalf are taken to resolve a complaint and the consumer and/or representative remain unsatisfied with the action taken; the Formal Grievance Process can be initiated.
- Complaints may also be submitted orally to the CRS to assist in resolution or to elevate to a formal grievance process

4.3. Formal Resolution Process for Grievances

- Grievances can be initiated verbally, in writing or by any alternative method of communication used by the consumer. The intake of any grievance must follow policy and use the Grievance Form to intake the grievance. The Formal Grievance Process is initiated by completing the Grievance Form. This form can be completed by the consumer, staff, or the representative. The consumer can utilize other methods other than the grievance form to initiate the formal grievance process.
- A grievance must be filed orally, or in writing, within 45 days of the occurrence

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of the event or circumstance complained about, or of the time when the event or circumstance was or should have been discovered. This timeframe can be extended for good cause by the program director. Good cause is defined in the statute.

- All NCHC staff must immediately notify their program manager of any grievance.
- Once the Grievance Form is completed, the individual receiving the grievance will complete an Occurrence Report in the occurrence reporting system using the Complaint Form. The form should be attached to the occurrence report.
- The Formal Resolution Process will begin with a formal inquiry involving a submission to the Client Rights Specialist (CRS) within three (3) business days. If the Grievance is not resolved informally by staff, the CRS will have 30 days to investigate the issue and submit a written report detailing the findings of the investigation.
- If the consumer is dissatisfied with the CRS's determination, they may elect to engage in the Appeals process.

4.4. Investigation Process for Formal Process/Grievances

- If the grievance involves potential liability or includes allegation of personal injury, property loss or damage, or threat of a lawsuit it must be referred to the Compliance Officer by the CRS. The investigation may also be handled by legal counsel.
- If the grievance alleges the potential release of protected health information or violation of privacy, the Privacy Officer must be notified, and the investigation will be handled by the Privacy Officer.
- For all other grievances, the Client Rights Specialist will initiate the investigation and contact the consumer or representative to address the grievance within seven (7) calendar days. The consumer or their representative will be informed of an expected follow-up time to address the resolution and will be kept informed of the progress at regular intervals. All grievances will be resolved as soon as possible, no more than thirty (30) days.
- The Client Rights Specialist will work with the program manager to conduct the necessary investigation and to draft the written response.
- At the conclusion of the Formal Grievance Process, the Client Rights Specialist will send written correspondence, titled "Grievance Report" to the consumer or representative. The correspondence will include the contact information for the Client Rights Specialist, steps taken in the grievance investigation and date investigation was completed. The decision shall contain findings of fact, conclusions based upon the findings, and a determination of whether the issues are founded or unfounded.
- If founded, discussion of corrective action will be detailed to the furthest extent permitted by law or organizational policy.
- If the grievance is unfounded, the decision shall be considered a dismissal of

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the grievance. The written correspondence will also include information to make an appeal should the consumer or representative not be satisfied with the response to the grievance.

- The report will be issued to the consumer or their representative and to the program manager.
- The grievance is considered resolved when the consumer or representative is satisfied with the actions taken. If the consumer or representative is dissatisfied, the grievance is considered resolved when the organization has taken all appropriate and reasonable actions on behalf of the consumer and the Client Rights Specialists decision is not appealed as outlined below.

4.5. Appeals

- If the consumer or representative is not satisfied with the response to the grievance, the consumer has a right to appeal the Client Rights Specialist's decision as outlined in the grievance report. Information about how to file an appeal to the program manager will be included in the grievance report.
- The consumer or representative is required to provide a written statement requesting an appeal of the grievance that includes why they are not satisfied with the initial decision by the Client Rights Specialist.
- The request for appeal should be requested within ten (10) days but can be waived for good cause by the Program Manager if appropriate.
- The Program Manager will review the written appeal statement and the grievance report. During the review process, the Program Manager may conduct further investigation, and efforts can be made with the grievant to resolve the issue during the process through mutual agreement between the parties.
- Upon conclusion of the review of the appeal, the Program Manager will send a letter to the consumer or representative and Client Rights Specialist within ten (10) business days of the receipt of the appeal. The appeal decision shall contain findings of fact, conclusions based upon the findings, and a determination of whether the issues are founded or unfounded. If founded, discussion of corrective action will be detailed to the furthest extent permitted by law or organizational policy. If the grievance is unfounded, the decision shall be considered a dismissal of the grievance.
- The grievance is considered resolved when the organization has taken all appropriate and reasonable actions on behalf of the consumer, including providing the opportunity to appeal.
- If the grievant remains unsatisfied, they can appeal to the State Grievance Examiner. The grievant has 14 days from the date of receipt of a program manager's written decision to request this. Information on how to do this will be included in the Program Manager's decision report.
- If the consumer remains dissatisfied with the outcome after the State Grievance Examiner's investigation and decision, the Examiner's decisions will explain the process and time limits for requesting a final state review that

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will be issued within thirty (30) days of receiving the request for review.

4.6. Responsibilities

4.6.1. **Employees:** Respond according to complaints and grievance policies and procedures when a complaint/grievance is received and do not hinder complaint/grievance investigations.

4.6.2. **Managers:** Respond according to complaints and grievance policies and procedures when a complaint/grievance is received, and do not hinder complaint/grievance investigations.

5. **References**

5.1 **CMS:** 42 CFR 482.13(a)(2), Patient's Rights

5.2 **Joint Commission:** RI.01.07.01, Rights of the Individual

5.3 **Other:** DHS 94, DHS 51.61, DHS Civil Rights Plan Compliance, Section 1557 of the Patient Protection and Affordable Care Act of 2010, Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act of 1990, and the Age Discrimination Act of 1975

Related Policies, Procedures and Documents

- Client Rights for Inpatient and Residential Services
- Client Rights for Outpatient and Community Services
- Client Rights for Minors – Inpatient Treatment
- Client Rights for Minors – Outpatient Behavioral Health Treatment
- Civil Rights Service Delivery Discrimination Complaint Instructions & Form #F-00166 (Available in [English](#), [Hmong](#), [Spanish](#))

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Client Complaint Resolution Form

This form is to be used when expressed concern or complaint is not resolved to client/patient satisfaction in real time.

Today's Date: _____

Please describe your concern so we can address and work towards a resolution.

Date of Occurrence: _____ Location of Occurrence: _____

Staff or Program Involved: _____

Summary of Concern: _____

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Name of Individual filling out this form: _____

Signature: _____

Date: _____

Program Manager Signature: _____

Date Received: _____

*See Resolution Process on next page

Client Complaint Resolution Form

Resolution Process

Describe actions taken to resolve complaint/concern:

Was resolution achieved: ☐ Yes ☐ No Date of resolution (if accepted): _____

Provide Supporting details of resolution: _____

*Date informal complaint process ended (General timeline =within 10 business days): _____

**A complaint generally is resolved at the program level where the resources are present for resolving the issue in real time. If the concern is not resolved, the manager is responsible for informing the client/patient of the formal grievance procedure.*

- If you and the program manager agree with the CRS's report and recommendations, the recommendations shall be put into effect within an agreed upon time frame.
- You may file as many grievances as you want. However, the CRS will usually only work on one at a time. The CRS may ask you to rank them in order of importance.

Program Manager's Decision

If the grievance is not resolved by the CRS's report, the program manager or designee shall prepare a written decision within 10 days of receipt of the CRS's report. You will be given a copy of the decision.

County Level Review

- If you are receiving services from a county agency, or a private agency and a county agency is paying for your services, you may appeal the program manager's decision to the County Agency Director. You must make this appeal within 14 days of the day you receive the program manager's decision. You may ask the program manager to forward your grievance or you may send it yourself.
- The County Agency Director must issue his or her written decision within 30 days after you request this appeal.

State Grievance Examiner

- If your grievance went through the county level of review and you are dissatisfied with the decision, you may

- appeal it to the State Grievance Examiner.
- If you are paying for your services from a private agency, you may appeal the program manager's decision directly to the State Grievance Examiner.
- You must appeal to the State Grievance Examiner within 14 days of receiving the decision from the previous appeal level. You may ask the program manager to forward your grievance to the State Grievance Examiner or you may send it yourself. The address is: State Grievance Examiner, Division of Care and Treatment Services (DCTS), PO Box 7851, Madison, WI 53707-7851.

Final State Review

Any party has 14 days of receipt of the written decision of the State Grievance Examiner to request a final state review by the Administrator of the Division of Care and Treatment Services or designee. Send your request to the DCTS Administrator, P.O. Box 7851, Madison, WI 53707-7851.

You may talk with staff or contact your Client Rights Specialist, whose name is shown below, if you would like to file a grievance or learn more about the grievance procedure used by the program from which you are receiving services.

Your Client Rights Specialist is:

NOTE: There are additional rights within sec. 51.61(1) and DHS 94, Wisconsin Administrative Code. They are not mentioned here because they are more applicable to in-patient and residential treatment facilities. A copy of sec. 51.61, Wis. Stats. and/or DHS 94, Wisconsin Administrative Code is available upon request.



STATE OF WISCONSIN
DEPARTMENT OF HEALTH SERVICES
Division of Care and Treatment Services
www.dhs.wisconsin.gov
P-23112 (09/2016)

Client Rights and the Grievance Procedure for Community Services*

for Clients Receiving Services in Wisconsin for Mental Illness, Alcohol or Other Drug Abuse, or Developmental Disabilities

*The term Community Services refers to all services provided in non-inpatient and non-residential settings.

CLIENT RIGHTS

When you receive any type of service for mental illness, alcoholism, drug abuse, or a developmental disability, you have the following rights under Wisconsin Statute sec. 51.61 (1) and DHS 94, Wisconsin Administrative Code:

PERSONAL RIGHTS

- You must be treated with dignity and respect, free from any verbal, physical, emotional, or sexual abuse.
- You have the right to have staff make fair and reasonable decisions about your treatment and care.
- You may not be treated unfairly because of your race, national origin, sex, age, religion, disability, or sexual orientation.
- You may not be made to work except for personal housekeeping chores. If you agree to do other work, you must be paid.
- You may make your own decisions about things like getting married, voting, and writing a will, if you are over the age of 18, and have not been found legally incompetent.
- You may use your own money as you choose.
- You may not be filmed, taped, or photographed unless you agree to it.

TREATMENT AND RELATED RIGHTS

- You must be provided prompt and adequate treatment, rehabilitation, and educational services appropriate for you.

- You must be allowed to participate in the planning of your treatment and care.
- You must be informed of your treatment and care, including alternatives to and possible side effects of treatment, including medications.
- No treatment or medication may be given to you without your written, informed consent, **unless** it is needed **in an emergency** to prevent serious physical harm to you or others, or **a court orders it**. [If you have a guardian, however, your guardian may consent to treatment and medications on your behalf.]
- You may not be given unnecessary or excessive medication.
- You may not be subject to electro-convulsive therapy or any drastic treatment measures such as psychosurgery or experimental research without your written informed consent.
- You must be informed in writing of any costs of your care and treatment for which you or your relatives may have to pay.
- You must be treated in the least restrictive manner and setting necessary to achieve the purposes of admission to the program, within the limits of available funding.

RECORD PRIVACY AND ACCESS

Under Wisconsin Statute sec. 51.30 and DHS 92, Wisconsin Administrative Code:

- Your treatment information must be kept private (confidential), unless the law permits disclosure.
- Your records may not be released without your consent, unless the law specifically allows for it.
- You may ask to see your records. You must be shown any records about your physical health or medications. Staff may limit how much you may see of the rest of your treatment records while you are receiving services. You must be informed of the reasons for any such limits. You may challenge those reasons through the grievance process.
- After discharge, you may see your entire treatment record if you ask to do so.
- If you believe something in your records is wrong, you may challenge its accuracy. If staff will not change the part of your record you have challenged, you may file a grievance and/or put your own version in your record.
- A copy of sec. 51.30, Wis. Stats., and/or DHS 92, Wisconsin Administrative Code, is available upon request.

GRIEVANCE PROCEDURE AND RIGHT OF ACCESS TO COURTS

- Before treatment is begun, the service provider must inform you of your rights and how to use the grievance process. A copy of the Program's Grievance Procedure is available upon request.

- If you feel your rights have been violated, you may file a grievance.
- You may not be threatened or penalized in any way for presenting your concerns informally by talking with staff, or formally by filing a grievance.
- You may, instead of filing a grievance or at the end of the grievance process, or any time during it, choose to take the matter to court to sue for damages or other court relief if you believe your rights have been violated.

GRIEVANCE RESOLUTION STAGES

Informal Discussion (Optional)

You are encouraged to first talk with staff about any concerns you have. However, you do not have to do this before filing a formal grievance with your service provider.

Grievance Investigation—Formal Inquiry

- If you want to file a grievance, you should do so within 45 days of the time you become aware of the problem. The program manager for good cause may grant an extension beyond the 45-day time limit.
- The program's Client Rights Specialist (CRS) will investigate your grievance and attempt to resolve it.
- Unless the grievance is resolved informally, the CRS will write a report within 30 days from the date you filed the formal grievance. You will get a copy of the report.

Treatment Rights

You must be provided prompt and adequate treatment.

If you are **14 years or older**, you can refuse mental health treatment until a court orders it.

You must be told about your treatment and care.

You have the right to and are encouraged to participate in the planning of your treatment and care.

You and your relatives must be informed of any costs they may have to pay for your treatment.

Record Access and Privacy Rights

Staff must keep your treatment information private (confidential). However, it is possible that your parents may see your records.

If you want to see your records, ask a staff member.

If you are **younger than 14-years-old**, you must view your records in the presence of a parent/guardian, attorney, judge, or staff member. You may always see your records on any medications you take.

Regardless of your age, staff may limit how much you may see of your records. They must give you reasons for any limits.

If you are **at least 14-years-old**, you can consent to releasing your own mental health treatment records to others.

If you are **at least 12-years-old**, you can consent to releasing your substance use treatment records to others.

Personal Rights

You must be informed of your rights.

Reasonable decisions must be made about your treatment and care.

You cannot be treated unfairly because of your race, national origin, sex, gender expression, religion, disability or sexual orientation.

Patient Rights Help

If you want to know more about your rights or feel your rights have been violated, you may do any of the following:

- **Contact patient rights staff.** Their contact information should be provided to you by your treatment provider. Treatment providers should also list this information on a poster.
- **File a complaint.** Patient rights staff will look into your complaints. They will keep your complaints private (confidential); however, they may need to ask staff about the situation.
- **Contact Disability Rights Wisconsin.** They are the protection and advocacy organization for Wisconsin. Their advocates and attorneys can help you with patient rights questions. Call **608-267-0214** or **800-928-8778**.

For more information, visit:

www.dhs.wisconsin.gov/clientrights/minors

Wisconsin Department of Health Services
Division of Care and Treatment Services
P-20470B (06/2021)



WISCONSIN DEPARTMENT
of HEALTH SERVICES

Rights Of Minors



Outpatient Behavioral Health Treatment

Information about the
legal rights of children and
adolescents in outpatient
mental health and substance use
treatment

Consent for Mental Health Treatment

If you are younger than

14-years-old, a parent or guardian must agree, in writing, to you receiving outpatient mental health treatment.

If you are 14 years or older, you and your parent or guardian must agree to you receiving outpatient mental health treatment.

If you want treatment but your parent or guardian is unable to agree to it or won't agree to it, you (or someone on your behalf) can petition the county mental health review officer for a review.

If you do not want treatment but your parent/guardian does, the treatment director for the clinic where you are receiving services must petition the mental health review officer for a review.

Regardless of your age, in an emergency, the treatment director for the clinic may allow you to receive outpatient mental health treatment, but no medication, for up to 30 days.

During the 30 days, the treatment director must get informed written consent of your parent or guardian, or file a petition for review for admission with the Mental Health Review Officer.

Review by Mental Health Review Officer and/or Court

Each juvenile court appoints a mental health review officer for their county. Find the mental health review officer for your county at:

www.dhs.wisconsin.gov/clientrights/mhros

The juvenile court must ensure that you are provided any necessary assistance in the petition for review.

If you request it and the mental health review officer believes it is in your best interests, review by the mental health review officer can be skipped and the review will be done by the court (judicial review).

If the **mental health review officer** does the review, a hearing must be held within 21 days of the filing of the petition for review, and everyone must get at least 96 hours (4 days) notice of the hearing.

To approve your treatment (against your will or despite the refusal of your parent/guardian) the mental health review officer must find that all these are true:

- The refusal of consent is unreasonable.
- You are in need of treatment.
- The treatment is appropriate and least restrictive for you.
- The treatment is in your best interests.

If you disagree with the decision of the mental health review officer, you and your parent/guardian will be informed of the right to a judicial review.

If the **court** does the review, within 21 days of the mental health review officer's ruling, you (or someone acting on your behalf) can petition the juvenile court for a judicial review.

A court hearing must be held within 21 days of the petition, and everyone must get at least 96 hours (4 days) notice of the hearing.

If you do not want the treatment, the court must appoint you an attorney at least 7 days prior to the hearing.

If it is your parent/guardian who does not want the treatment and you do not already

have a lawyer, the court must appoint you one.

To approve your treatment (against your will or despite the refusal of your parent/guardian), the judge must find that all these are true:

- The refusal of consent is unreasonable.
- You are in need of treatment.
- The treatment is appropriate and least restrictive for you.
- The treatment is in your best interests.

A court ruling does not mean that you have a mental illness.

The court's ruling can be appealed to the Wisconsin Court of Appeals.

Consent for Substance Use Treatment

Any minor can consent to substance use treatment at a public facility as long as it is for prevention, intervention, or follow up.

If you are **younger than 12-years-old**, you may only get limited substance use treatment (such as detox) without a parent or guardian's consent.

If you are **12-years-old or older**, you can be provided some limited treatment (assessment, counseling, and detox less than 72 hours) without your parent or guardian's consent or knowledge.

If your parent or guardian agrees to it, you can be required to participate in substance use treatment, including assessment and testing.

- D. **If you are 14 years old or older:** You may allow others to see your records, even if your parent or guardian does not want you to give this permission.

VI. OTHER LEGAL RIGHTS

- A. You may file **complaints**. The complaint process and rules are noted in the other rights pamphlet you were given along with this one.
- B. You may go to **court** about your rights.
- C. Except as noted in this pamphlet, you have the **same rights** as an adult patient.

VII. DISCHARGE RIGHTS

- A. Staff will explain to you your discharge rights.
- B. **If you are less than 14 years of age**, your parent or guardian may ask, in writing, for your discharge. If you came from a juvenile correctional facility, you may have to return there. Staff can help you get a court to decide if you should stay or be discharged.
- C. **If you are 14 years old or older** you and your parent or guardian may ask, in writing, that you be discharged or returned to a juvenile correctional facility. Or, if you refuse to request discharge or transfer, your parent/guardian can ask on your behalf. Staff can help you get a court to decide if you should stay or be discharged.
- D. **Court ordered stay.** You may have to stay if the facility asks a court to keep you here. You will have a **lawyer** if you go to court. Your lawyer will explain your rights to you. The court may also appoint a **guardian ad litem** for you.
- E. **If you are about to become 14 years old.** If staff feel that you need more treatment, they must ask one of your

parents or your guardian and you to agree, in writing, for you to stay here. If you refuse, then your parent/guardian can consent on your behalf. The facility could also ask a court to keep you here. If neither of these happens by your 14th birthday, the facility must discharge you.

VIII. TREATMENT FOR ALCOHOL AND OTHER DRUG ABUSE (AODA).

- A. If you are **12 years old** or older, OR if you are **less than 12 years old** and your parent or guardian cannot be found, you can receive limited outpatient AODA treatment **without** your parent or guardian's consent.
- B. Regardless of age, you can be assessed, receive counseling and receive **inpatient detoxification** services for up to 72 hours (3 days). Your parent or guardian will be notified of these services "as soon as practicable."
- C. No matter how old you are, if your parent or guardian consents to it, you **cannot refuse** inpatient AODA treatment.
- D. No matter how old you are, if you are here involuntarily for assessment or treatment of **alcohol** or other **drug use**, you cannot be discharged unless your parent or guardian agrees to it.

IX. PATIENT RIGHTS HELP

If you want to know more about your rights or feel your **rights have been violated**, you may do any of the following:

- A. **Contact the patient rights staff** if you have any questions. Their contact information should be provided to you by the facility.

- B. **File a complaint.** Patient rights staff will look into your complaints. They will keep your complaints **private** (confidential); however, they may need to ask staff about the situation.
- C. **Call Disability Rights Wisconsin (DRW).** They are advocates and lawyers who can help you with patient rights issues. Their telephone number is **608-267-0214** or **1-800-928-8778**.
- D. **Go to court**, either by yourself or with a lawyer.

X. OTHER LEGAL HELP



If you need help with discharge requests or other legal issues, contact your lawyer. If you do not have a lawyer, ask a staff member how to get in touch with:

- A. **Legal Services Lawyer.** This lawyer helps patients with some legal issues. (This service is available only in state-operated mental health facilities.)
- B. **Public Defender's Office.** Lawyers from this office represent people in civil commitments, juvenile court and criminal cases.
- C. **Disability Rights Wisconsin** (608-267-0214 or 1-800-928-8778) can also help explain your rights to a court review and possible discharge from an inpatient facility.

You should **ask your social worker** if any other assistance is available to you.

STATE OF WISCONSIN
DEPARTMENT OF HEALTH SERVICES
Division of Care and Treatment Services
P-20470 (09/2016)
www.dhs.wisconsin.gov

State of Wisconsin

RIGHTS OF CHILDREN AND ADOLESCENT PATIENTS In Inpatient Mental Health Facilities

*What every young patient needs to know
to be aware of his/her legal rights.*



I. ADMISSION OF MINORS TO INPATIENT MENTAL HEALTH FACILITIES

- A. **Corrections Transfers**—You may be transferred from the Department of Corrections (DOC), Division of Juvenile Corrections (DJC) to an inpatient treatment facility either at your request or at the request of your parent/guardian if you refuse to go.
- B. **Admissions**—From the community.
1. **If you are less than 14 years of age.** A parent or your guardian must agree, in writing, to you being here. Your home county must also agree to you being here. If you do not want to stay here, you may ask a court to decide if you have to stay. The court will get you a lawyer.
 2. **If you are 14 years old or older.** You and your parent or guardian must agree to you being here. However, if you refuse, your parent or guardian can consent for you. Your home county must also agree to you being here if they are paying for it.
 3. A **court** must also agree that you should remain here for treatment.
 4. **You** could also **ask a court** to let you stay here, even if your parent or guardian will not agree or cannot be found.
- C. **Your admission rights.**
1. After a review, a **court** will decide if you should remain here.
 2. You must be given a copy of the court papers. You will also be **told your rights in court** which include:
 - You have a right to a **court hearing** if you request it or if you are 14 or older and you

refused to consent to your admission.

- To approve your admission, a court must find that your treatment is **appropriate** and this is the **least restrictive setting** for you.
 - You may call a **lawyer** and/or a **family member**.
 - You may get a free **lawyer** if you cannot afford one.
 - You can have an **independent evaluation**.
 - You may **contact** the mental health **advocacy** group—Disability Rights Wisconsin. (See last page for contact information.)
 - You may **keep silent** when court-appointed examiners interview you. Anything you say may be used against you in court.
3. Your **lawyer** will **tell you your rights** and about the court process. Sometimes the court may also appoint another lawyer, called a **guardian ad litem**, to advise the court about your best interest.

- D. **Rights, Rules and Responsibilities**—You will be told the **unit rules**. You will also be told about your **responsibilities**.

II. TREATMENT RIGHTS

- A. You must be provided **proper treatment** and **education** while at the facility.
- B. **If you are 14 years old or older**, you can refuse treatment **unless** a court orders it.
- C. You **must be told** about your treatment and care.



- D. You have a right to and are encouraged to **participate** in the planning of your treatment and care.
- E. Your relatives must be informed of any **costs** they may have to pay for you being here.

III. PERSONAL RIGHTS

- A. You must be treated with **dignity and respect**.
- B. Your surroundings must be **safe and clean**.
- C. **Reasonable decisions** must be made about your treatment and care.
- D. You should be on the **least secure unit** necessary. You may not be **transferred** to a more secure unit without a good treatment or safety reason.
- E. You may not be **restrained** or placed in a locked room (seclusion) unless it is an emergency.
- F. You may decide if you want to participate in **religious services**.
- G. You cannot be made to **work**, except to clean up after yourself in your room or in common areas. If you do any other work, **you must be paid**.
- H. **You cannot be treated differently** because of your race, national origin, sex, religion, disability or sexual orientation.

IV. COMMUNICATION AND PRIVACY RIGHTS

- A. You may use the **telephone** daily.*
- B. You may see or refuse to see **visitors** daily.*
- C. You must have **privacy** when you are in the **bathroom**.*
- D. You may **wear** your own clothing.*
- E. You may keep and use your own **belongings**.*

[* Note: The **communication** rights listed above may be limited or denied for treatment or security reasons.]

- F. You may **send and receive** unopened **mail**. Staff may check your mail for items that are not allowed on the unit. Staff may check your mail only if you are watching.
- G. You may **call or write** to public officials.
- H. You cannot be **filmed or taped** unless you agree to it.
- I. You may use your own **money**, within limits, as you choose.

Staff may limit or deny some of your rights for treatment or safety reasons. (See the rights with * after them.) Your wishes and the wishes of your parents or guardian will be considered. If any of your rights are limited or denied, you may ask to talk with staff to explain. If you disagree with the explanation, you may also file a complaint.

Tobacco products and sexual materials (pornography): It is against the law for minors (under 18) to have tobacco products or pornography. If you are found with these, they will be taken and thrown away.

V. RECORD ACCESS AND PRIVACY

- A. Staff must keep your treatment information **private** (confidential).
- B. If you want to **see your records**, ask a staff member.
1. You may always see your records on **physical health or medications**.
 2. **Staff may limit** how much you may see of your other records. They must give you reasons for any limits.
- C. **If you are less than 14 years of age.** When you see your records, a parent, guardian, lawyer or staff member must be with you. You may also see your **court records**. A parent, guardian, lawyer or a judge must be with you.

When you receive inpatient or residential services for mental illness, alcoholism, drug abuse or a developmental disability, you have the following rights under Wisconsin Statute 51.61(1), 51.30, Wisconsin Administrative Code DHS 92, DHS 94, and DHS 124 and 42 CFR 482.13. If you require additional information regarding these rights please see a staff member of the facility or program providing your services and it will be provided to you.

PERSONAL RIGHTS

- You must be treated with dignity and respect, free from any verbal, physical, emotional, sexual abuse or harassment.
- You have the right to have staff make fair and reasonable decisions about your treatment and care.
- You have the right to participate in religious services and social, recreational and community activities away from the living unit to the extent possible.
- You may not be made to work except for personal housekeeping chores. If you agree to do other work, you must be paid, with certain minor exceptions.
- You may make your own decisions about things like getting married, voting and writing a will, if you are over the age of 18, and have not been found legally incompetent.
- You may not be treated unfairly because of your race, national origin, sex, age, religion, disability, sexual orientation, source of funding or marital status.
- Your surroundings must be kept safe and clean.
- You must be given the chance to exercise and go outside for fresh air regularly and frequently, except for health and security concerns.

- You have the right to receive treatment in a safe, psychologically and physically humane environment.
- You may contact a family member or representative and your personal physician to notify them of your admission to the hospital, or have a staff member do so on your behalf. You may refuse to have others contacted.

TREATMENT AND RELATED RIGHTS

- You must be provided prompt and adequate treatment, rehabilitation and educational services appropriate for your condition, within the limits of available funding.
- You must be allowed to participate in your treatment and care, including treatment planning.
- You must be informed of your treatment and care, including alternatives to and possible side effects of treatment, including medications, including who is responsible and the possible consequences of refusing treatment.
- No treatment or medication may be given to you without your written, informed consent, unless it is needed in an emergency to prevent serious physical harm to you or others, or a court orders it. (If you have a guardian, however, your guardian may consent to treatment and medications on your behalf.)
- You have the right to have the consequences of refusing treatment explained to you.
- You may not be subject to electro-convulsive therapy or any drastic treatment measures such as psychosurgery or experimental research without your written informed consent.
- You must be informed in writing of any costs of your care and treatment for which you or your relatives may have to pay.

You have a right to examine your hospital bill and receive an explanation of the bill, regardless of source of payment. Every patient shall receive, upon request, information relating to financial assistance available through the hospital.

- You must be treated in the least restrictive manner and setting necessary to achieve the purposes of admission to the facility, within the limits of available funding.
- You may not be restrained or placed in a locked room (seclusion) unless in an emergency when it is necessary to prevent physical harm to you or to others.
- You have a right to be informed about your illness, course of treatment and prognosis for recovery and to have your legally authorized representative or any other person you have authorized in writing obtain this information as well.
- You have a right to formulate Advance Directives

COMMUNICATION AND PRIVACY RIGHTS

- You may call or write to public officials or your lawyer.
- Except in some situations, you may not be filmed, taped or photographed unless you agree to it.
- You may use your own money as you choose, within some limits.
- You may send and receive private mail. (Staff may not read your mail unless you or your guardian asks them to do so). Staff may check your mail for contraband. They may only do so if you are watching.
- You may use a telephone daily.*
- You may see visitors daily.*
- You may designate who may visit.*
- You must have privacy when you are in the bathroom and while receiving care for personal needs.*
- You may wear your own clothing.*

- You must be given the opportunity to wash your clothes.*
- You may use and wear your own personal articles.*
- You must have access to a reasonable amount of secure storage space.*

*Some of your rights may be limited or denied for treatment, safety or other reasons. (See the rights with an * after them.) Your wishes and the wishes of your guardian should be considered. If any of your rights are limited or denied, you must be informed of the reasons for doing so. You may ask to talk with staff about it. You may also file a grievance about any limits on your rights.

RECORD PRIVACY AND ACCESS

Under Wisconsin Statute sec. 51.30 and DHS 92, Wisconsin Administrative Code:

- Your treatment information must be kept private (confidential), unless the law permits disclosure.
- Your records may not be released without your consent, unless the law specifically allows for it.
- You may ask to see your records. You must be shown any records about your physical health or medications. Staff may limit how much you may see of the rest of your records while you are receiving services. You must be informed of the reasons for any such limits. You may challenge those reasons through the grievance process.
- After discharge, you may see your entire record, if you ask to do so. You may be charged for written copies.
- If you believe something in your records is wrong, you may challenge its accuracy. If staff will not change the part of your record you have challenged, you may put your own version in the record.

RIGHT OF ACCESS TO COURTS

- You may, instead of filing a grievance or at the end of the grievance process, or any time during it, choose to take the matter to court to sue for damages or other court relief if you believe your rights have been violated.
- If you have been placed against your will, you may ask a court to review your commitment or placement order.

GRIEVANCE RESOLUTION STAGES

Informal Resolution Process (Optional)

- An informal resolution may be possible, and you are encouraged to first talk with staff about your concerns. If it is possible, the client rights specialist or another staff member may utilize dispute mediation or conflict resolution processes to address your concerns. However, you do not have to do this before filing a formal grievance with your service provider.

Level I –Grievance Investigation

- If you want to file a grievance, you should do so within 45 days of the time you become aware of the problem. An extension of time beyond the 45-day time limit may be granted for good cause. **This time limit does not apply to your rights under DHS 124 or 42CFR 482.13. You may file your grievance verbally or in writing. If you file verbally, you must specify that you would like it to be treated as a formal grievance.**
- You may file as many grievances as you want. However, they will usually only be investigated one at a time. You may be asked to rank them in order of importance.
- A Client Rights Specialist will investigate your grievance and attempt to resolve it.

- Unless the grievance is resolved informally, the Specialist will write a report within 30 days from the date you filed the formal grievance. You will get a copy of the report.

Level II - Program Manager's Review

- The manager of the facility or the program providing your services will review the Specialist's report. If you and that manager are in agreement with the results of the report, any recommendations in it shall be put into effect. If there are disagreements, the manager shall issue a written decision within 10 days.
- You will be informed of how to appeal the program manager's decision if you disagree with it. You will have 14 days to appeal.

County Level Review

- If a county agency is paying for your services, there is an extra step available in the grievance process. You may appeal the Level II decision to the County Agency Director. The County Agency Director must issue a written decision within 30 days, with a possible extension of another 30 days.

Level III - State Grievance Examiner

- If your grievance went through the County Level Review and you are dissatisfied with the decision, then you may appeal it to the State Grievance Examiner. You have 14 days to appeal.
- If you are paying for your services yourself, or through insurance, then you may appeal the Level II decision directly to the State Grievance Examiner, skipping the County Level Review. You have 14 days to appeal.

- The address is: State Grievance Examiner, Division of Care and Treatment Services, PO Box 7851, Madison, WI 53707-7851.

Level IV - Final State Review

- Anyone directly affected by the Level III decision may request a final state review by the Administrator of the Division of Care and Treatment Services (DCTS) or designee. Any appeal to Level IV must be sent to the DCTS Administrator, PO Box 7851 Madison, WI 53707-7851, within 14 days.

You may talk with staff or contact your **CLIENT RIGHTS SPECIALIST**, whose name is shown below, if you would like to file a grievance or learn more about the grievance procedure used by the program from which you are receiving services.

Your Client Rights Specialist is:

You may also communicate your concerns directly to the Wisconsin, Division of Quality Assurance, PO Box 2969, Madison, WI 53701-2969. Telephone: 608-266-8481

If Medicare is paying for your services, you may also request review of your medical treatment by the peer review organization called Livanta LLC-BFCC-QIO Program at P.O. Box 2687, Virginia Beach, VA 23450



STATE OF WISCONSIN
DEPARTMENT OF HEALTH SERVICES
Division of Care and Treatment Services
www.dhs.wisconsin.gov
P-20195A (10/2024)

CLIENT RIGHTS and the GRIEVANCE PROCEDURE for INPATIENT and RESIDENTIAL SERVICES

for Clients Receiving Services in Wisconsin for Mental Illness, Alcohol or Other Drug Abuse, or Developmental Disabilities

PRIVILEGE AND APPOINTMENT RECOMMENDATION

Appointee James M. Billings, M.D. Appoint/Reappoint 09-01-2025 to 08-31-2025
Time Period

Requested Privileges ☐ Medical ☐ Mid-Level Practitioner
 ☒ Psychiatry ☐ Medical Director

Medical Staff Category ☐ Courtesy ☒ Active ☐ Moonlighting
 ☐ Provisional ☐ Consulting ☐ In-Training

Staff Type ☒ Employee Locum Agency: _____
 ☐ Locum Contract Name: _____
 ☐ Contract

PRIVILEGE RECOMMENDATION

The Credentials file of this staff member contains data and information demonstrating current competence in the clinical privileges requested. After review of this information, I recommend that the clinical privileges be granted as indicated with any exceptions or conditions documented.

Comments: _____


(Med Staff President or Designee Signature)

(Signature Date)

MEC ACTION

MEC recommends that:

- ☒ He/she be appointed/reappointed to the Medical Staff as requested
☐ Action be deferred on the application
☐ The application be denied



(MEC Committee or Designee Signature)

7/17/25

(Signature Date)

GOVERNING BOARD ACTION

Reviewed by Governing Board: _____
(Date)

Response: ☐ Concur
 ☐ Recommend further reconsideration

(Governing Board Signature)

(Signature Date)

(Executive Director Signature)

(Signature Date)

PRIVILEGE AND APPOINTMENT RECOMMENDATION

Appointee Joshua M. Shupe, M.D. Appoint/Reappoint 08-25-2025 to 11-30-2026
Time Period

Requested Privileges	<input type="checkbox"/> Medical <input checked="" type="checkbox"/> Psychiatry	<input type="checkbox"/> Mid-Level Practitioner <input type="checkbox"/> Medical Director
Medical Staff Category	<input type="checkbox"/> Courtesy <input checked="" type="checkbox"/> Provisional	<input checked="" type="checkbox"/> Active <input type="checkbox"/> Consulting
		<input type="checkbox"/> Moonlighting <input type="checkbox"/> In-Training
Staff Type	<input checked="" type="checkbox"/> Employee <input type="checkbox"/> Locum <input type="checkbox"/> Contract	Locum Agency: _____ Contract Name: _____

PRIVILEGE RECOMMENDATION

The Credentials file of this staff member contains data and information demonstrating current competence in the clinical privileges requested. After review of this information, I recommend that the clinical privileges be granted as indicated with any exceptions or conditions documented.

Comments: _____

_____	_____
(Med Staff President or Designee Signature)	(Signature Date)

MEC ACTION

MEC recommends that:

- ☒ He/she be appointed/reappointed to the Medical Staff as requested
- ☐ Action be deferred on the application
- ☐ The application be denied

 _____ (MEC Committee or Designee Signature)	7/17/25  _____ (Signature Date)
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GOVERNING BOARD ACTION

Reviewed by Governing Board: _____
(Date)

Response: ☐ Concur
☐ Recommend further reconsideration

_____	_____
(Governing Board Signature)	(Signature Date)

_____	_____
(Executive Director Signature)	(Signature Date)

PRIVILEGE AND APPOINTMENT RECOMMENDATION

Appointee Bret K. Stysly, M.D. Appoint/Reappoint 08-01-2025 to 07-31-2027
Time Period

Requested Privileges ☒ Medical ☐ Mid-Level Practitioner
 ☐ Psychiatry ☒ Medical Director

Medical Staff Category ☐ Courtesy ☒ Active ☐ Moonlighting
 ☐ Provisional ☐ Consulting ☐ In-Training

Staff Type ☐ Employee
 ☐ Locum Locum Agency: _____
 ☒ Contract Contract Name: Oak Medical

PRIVILEGE RECOMMENDATION

The Credentials file of this staff member contains data and information demonstrating current competence in the clinical privileges requested. After review of this information, I recommend that the clinical privileges be granted as indicated with any exceptions or conditions documented.

Comments: _____

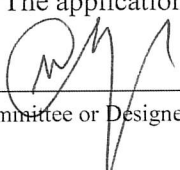
(Med Staff President or Designee Signature)

(Signature Date)

MEC ACTION

MEC recommends that:

- ☒ He/she be appointed/reappointed to the Medical Staff as requested
☐ Action be deferred on the application
☐ The application be denied



(MEC Committee or Designee Signature)

7/17/25

(Signature Date)

GOVERNING BOARD ACTION

Reviewed by Governing Board: _____
(Date)

Response: ☐ Concur
 ☐ Recommend further reconsideration

(Governing Board Signature)

(Signature Date)

(Executive Director Signature)

(Signature Date)