

**OFFICIAL NOTICE AND AGENDA**

of a meeting of the **Finance, Personnel & Property Committee** to be held at **Westwood Conference Center**  
**1800 Westwood Center Boulevard, Wausau, WI 54401, Room 106** at **11:00 AM** on **Thursday, June 29<sup>th</sup>, 2017**

In addition to attendance in person at the location described above, Board members and the public are invited to attend by telephone conference. Persons wishing to attend the meeting by phone should contact Debbie Osowski at 715-848-4405 24 hours prior to the start time of the meeting for further instructions. Any person planning to attend this meeting who needs some type of special accommodation in order to participate should call the Administrative Office at 715-848-4405.

For TDD telephone service call 715-845-4928.

1. Call to Order
2. Public Comment for Matters Appearing on the Agenda
3. ACTION: Approval of 5/25/17 Finance, Personnel & Property Committee Meeting Minutes
4. May Financials
  - a. ACTION: Accept the Financial Report and May Financial Statements
  - b. Review Write-Offs
5. Budget Update – B. Glodowski
6. CFO Report
7. Facility Asset Portfolio Composition, Ownership Status and Strategy for NCHC – M. Loy
8. CFO Report
9. Discussion and Future Agenda Items
10. Adjourn



\_\_\_\_\_  
Presiding Officer or Designee

**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

DATE: 06/23/17 TIME: 4:00 p.m. BY: D. Osowski

**NORTH CENTRAL COMMUNITY SERVICES PROGRAM BOARD  
 FINANCE, PERSONNEL & PROPERTY COMMITTEE**

**May 25, 2017**

**11:00 AM**

**North Central Health Care – Wausau**

Present: X Randy Balk X Bill Miller X Robin Stowe  
 X Bob Weaver

Others Present: Michael Loy, Brenda Glodowski

Meeting was called to order at 11:01 a.m.

Public Comment for Matters Appearing on the Agenda

- No public comment(s) made.

ACTION: Approval of 04/27/17 Finance, Personnel & Property Committee Meeting Minutes

- **Motion**/second, Stowe/Weaver, to approve the 04/27/17 Finance, Personnel & Property Committee meeting minutes. Motion carried.

April Financials – B. Glodowski

- The receivable for the supplemental payment is high due to the timing of when the State sends our payment. In 2016 the payments were received three times and in 2017 the payments will be received twice.
- There was a gain of almost \$114,000. Nursing home census averaged 182. Medicare census was down but are seeing an improvement in May. The Hospital had an average census of 16.
- Expenses are down and being managed well. Health insurance is back in line along with overall benefits. We received a credit from Medicaid for the state institutes in May. On a year to date basis we are only \$64,000 off budget with the state institutes. It is felt that the improvement can be directly attributed to assigning a nurse case manager to each case that is transferred to the state institutes which has significantly reduced the length of stays. The case manager works closely to know the care plan for each individual. Effectively we have stopped admitting youth onto the inpatient unit which opens more beds for adults. Youth stays at the state institutes usually have insurance which produces a revenue source and reduces the expense to the County. The State Institute seems to have a better care environment for youth also. Length of stays for youth are reducing compared to last year.
- In the nursing home we are at the readjusted target for 2017 after reducing the number of licensed beds. Expenses for purchase services, mostly with Community Treatment, are due to increasing volumes. There is revenue to help offset these contracts with Medicaid as a primary payer. Clients enrolled in Community Treatment have the option of receiving services at NCHC or with a provider in their community. We contract with the community providers and process the invoices for the providers which amounts to over \$1 million/year. We anticipate adding additional staff to manage the increasing volume of participants in all three counties. Currently there are over 400 clients in the program.
- Year to date the organization is showing a gain of \$521,965, which is \$525,472 ahead of target.

- Committee discussed donated funds. Donations received vary from families to fund raisers. Some donations are identified for specific areas or items and others are given to the general fund. A Policy is established for the use of these funds and are not used for operating program expenses.
- **Motion/second**, Balk/Stowe, to accept the Financial Report and April Financial Statements. Motion carried.
- No discussion or questions regarding write-off's.

#### Budget Update - B. Glodowski

- Internal budget process is under way.
- What is different this year is the involvement of the RCA. The RCA is to provide guidelines for us by June 1. Following Board approval, the budget will be presented to the RCA prior to each of the three County Boards.

#### Approval of 2018 Marathon County Capital Requests – B. Glodowski/M. Loy

- Our capital improvement requests for building and major capital projects are due in June. After the Board approves the requests they are given to the Health and Human Services Committee of Marathon County and then referred to the County's Capital Improvement Committee who then determines whether to fund the project(s) or not. If approved Marathon County funds the project. If a project is not approved the NCCSP Board can decide whether to provide funding which would then become part of our budget.
- Rolling stock is handled separately and are usually replacement vehicles. Any new or additional vehicle requests are submitted to Mr. Karger, County Administrator.
- M. Loy reviewed each capital request.
- Committee discussed options for borrowing other than through the counties i.e. directly from the State of Wisconsin or through direct lending as long as it doesn't affect the tax levy. It was noted that the most efficient way would be to borrow from the county's cash reserves.
- **Motion/second**, Miller/Weaver, to approve the 2018 Capital Requests. Motion carried.

#### RFP Process for Audit Firm – B. Glodowski

- RCA was provided a draft RFP which was approved. The RFP will be released tomorrow. RCA indicated NCHC will interview the respondents, summarize the findings, and make 2-3 recommendations to the RCA for final selection. RCA will be provided with a summary of all responses to the RFP.

#### CFO Report

- There will be an external revenue cycle review in the mental health system.

#### Discussion and Future Agenda Items

- None

#### Adjourn

- **Motion/second**, Miller/Weaver, to adjourn the Finance, Personnel and Property Committee meeting at 11:51 a.m. Motion carried.

*dko*

## MEMO

**TO:** North Central Health Care Finance Committee  
**FROM:** Brenda Glodowski  
**DATE:** June 23, 2017  
**RE:** Attached Financials

Attached please find a copy of the May Financial Statements for your review. To assist in your review, the following information is provided:

### **BALANCE SHEET**

The nursing home supplemental payment has a larger balance due to timing of payments in prior years. The payments were made in April, June, and December. This year, the payments are scheduled for June and December. The State receivable is also high due to scheduling of payments from the State. The timing of this can vary from year to year. Usually this is current by July.

### **STATEMENT OF REVENUE AND EXPENSES**

The month of May shows a gain of \$334,180 compared to a budgeted gain of \$1,608, resulting in a positive variance of \$332,572.

Overall revenue was only slightly below targets. The hospital census decreased from the prior month but still averaged 14 per day which is the target. The nursing home census improved from the prior month, showing an average of 184 per day. The target is 203. The Medicare census improved significantly from prior months, showing an average of 18 per day. The target is 20 per day. Outpatient areas also saw improvements with most areas meeting targets.

Overall expenses were below target for May by (\$327,374). Salaries and benefits remain below targets as do many other areas. The State institutes remain below targets again for May, which continues to close the gap between actual and target.

Year to date the organization continues to improve, showing an overall gain of \$856,145, resulting in an overall positive variance of \$858,043.

If you have questions, please feel free to contact me.

Thank you.

**NORTH CENTRAL HEALTH CARE  
COMBINING STATEMENT OF NET POSITION  
MAY 2017**

	<u>Human Services</u>	<u>Nursing Home</u>	<u>Total</u>	<u>Prior Year Combined</u>
Current Assets:				
Cash and cash equivalents	1,538,095	1,949,332	3,487,427	5,280,300
Accounts receivable:				
Patient - Net	3,190,245	2,001,309	5,191,553	6,753,600
Outpatient - WIMCR	657,500	0	657,500	500,000
Nursing home - Supplemental payment program	0	750,000	750,000	294,100
Marathon County	78,639	0	78,639	189,754
Appropriations receivable	0	0	0	0
Net state receivable	1,974,572	0	1,974,572	114,552
Other	840,088	0	840,088	286,046
Inventory	0	305,373	305,373	303,535
Other	<u>647,457</u>	<u>478,751</u>	<u>1,126,209</u>	<u>1,118,150</u>
Total current assets	<u>8,926,596</u>	<u>5,484,766</u>	<u>14,411,361</u>	<u>14,840,037</u>
Noncurrent Assets:				
Investments	10,800,000	0	10,800,000	9,800,000
Assets limited as to use	1,973,256	400,139	2,373,396	2,830,798
Contingency funds	500,000	0	500,000	0
Restricted assets - Patient trust funds	15,679	35,412	51,091	70,391
Net pension asset	0	0	0	4,846,938
Nondepreciable capital assets	189,109	872,720	1,061,829	774,190
Depreciable capital assets - Net	<u>6,860,010</u>	<u>3,178,259</u>	<u>10,038,268</u>	<u>10,925,701</u>
Total noncurrent assets	<u>20,338,054</u>	<u>4,486,531</u>	<u>24,824,584</u>	<u>29,248,018</u>
Deferred outflows of resources - Related to pensions	<u>10,070,362</u>	<u>7,446,358</u>	<u>17,516,720</u>	<u>4,851,842</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u><b>39,335,012</b></u>	<u><b>17,417,654</b></u>	<u><b>56,752,666</b></u>	<u><b>48,939,897</b></u>

**NORTH CENTRAL HEALTH CARE  
COMBINING STATEMENT OF NET POSITION  
MAY 2017**

	<u>Human Services</u>	<u>Nursing Home</u>	<u>Total</u>	<u>Prior Year Combined</u>
Current Liabilities:				
Current portion of related-party note payable	0	0	0	151,257
Accounts payable - Trade	728,860	538,943	1,267,804	1,603,831
Appropriations advances	497,593	141,667	639,259	717,561
Accrued liabilities:				
Salaries and retirement	825,602	610,478	1,436,080	1,371,814
Compensated absences	796,887	589,244	1,386,131	1,673,291
Health and dental insurance	458,770	339,230	798,000	857,000
Other Payables	209,729	155,080	364,809	410,383
Amounts payable to third-party reimbursement programs	135,920	0	135,920	433,333
Unearned revenue	<u>98,773</u>	<u>0</u>	<u>98,773</u>	<u>135,130</u>
Total current liabilities	<u>3,752,133</u>	<u>2,374,642</u>	<u>6,126,775</u>	<u>7,353,600</u>
Noncurrent Liabilities:				
Net pension liability	1,797,930	1,329,449	3,127,379	0
Related-party note payable	0	0	0	636,181
Patient trust funds	<u>15,679</u>	<u>35,412</u>	<u>51,091</u>	<u>70,318</u>
Total noncurrent liabilities	<u>1,813,609</u>	<u>1,364,861</u>	<u>3,178,470</u>	<u>706,499</u>
Total liabilities	<u>5,565,742</u>	<u>3,739,503</u>	<u>9,305,245</u>	<u>8,060,099</u>
Deferred inflows of resources - Related to pensions	<u>3,821,383</u>	<u>2,825,657</u>	<u>6,647,040</u>	<u>84,873</u>
Net Position:				
Net investment in capital assets	7,049,119	4,050,979	11,100,098	11,699,889
Unrestricted:				
Board designated for contingency	500,000	0	500,000	0
Board designated for capital assets	1,973,256	872,720	2,845,977	0
Undesignated	19,481,965	6,016,196	25,498,161	30,218,429
Operating Income / (Loss)	<u>943,546</u>	<u>(87,401)</u>	<u>856,145</u>	<u>(1,123,393)</u>
Total net position	<u>29,947,886</u>	<u>10,852,494</u>	<u>40,800,380</u>	<u>40,794,925</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<u>39,335,012</u>	<u>17,417,654</u>	<u>56,752,666</u>	<u>48,939,897</u>

**NORTH CENTRAL HEALTH CARE  
COMBINING STATEMENT OF REVENUES AND EXPENSES  
FOR PERIOD ENDING MAY 31, 2017**

<b>TOTAL</b>	<u>CURRENT MONTH ACTUAL</u>	<u>CURRENT MONTH BUDGET</u>	<u>CURRENT MONTH VARIANCE</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>YTD VARIANCE</u>
Revenue:						
Net Patient Service Revenue	<u>\$3,755,353</u>	<u>\$3,766,404</u>	<u>(\$11,051)</u>	<u>\$18,288,102</u>	<u>\$18,405,527</u>	<u>(\$117,424)</u>
Other Revenue:						
State Match / Addendum	324,504	325,120	(616)	1,622,518	1,625,598	(3,080)
Grant Revenue	201,097	197,183	3,913	993,099	985,917	7,183
County Appropriations - Net	639,260	639,260	0	3,196,299	3,196,299	0
Departmental and Other Revenue	<u>288,953</u>	<u>285,602</u>	<u>3,351</u>	<u>1,511,812</u>	<u>1,428,010</u>	<u>83,803</u>
Total Other Revenue	<u>1,453,813</u>	<u>1,447,165</u>	<u>6,648</u>	<u>7,323,728</u>	<u>7,235,824</u>	<u>87,905</u>
Total Revenue	5,209,166	5,213,569	(4,402)	25,611,831	25,641,350	(29,520)
Expenses:						
Direct Expenses	3,620,259	3,895,918	(275,660)	18,591,508	19,103,598	(512,090)
Indirect Expenses	<u>1,272,661</u>	<u>1,324,375</u>	<u>(51,715)</u>	<u>6,255,785</u>	<u>6,581,318</u>	<u>(325,533)</u>
Total Expenses	<u>4,892,919</u>	<u>5,220,294</u>	<u>(327,374)</u>	<u>24,847,293</u>	<u>25,684,915</u>	<u>(837,623)</u>
Operating Income (Loss)	<u>316,247</u>	<u>(6,725)</u>	<u>322,972</u>	<u>764,538</u>	<u>(43,565)</u>	<u>808,103</u>
Nonoperating Gains (Losses):						
Interest Income	13,173	8,333	4,840	60,520	41,667	18,854
Donations and Gifts	4,760	0	4,760	26,164	0	26,164
Gain / (Loss) on Disposal of Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,923</u>	<u>0</u>	<u>4,923</u>
Total Nonoperating Gains / (Losses)	<u>17,933</u>	<u>8,333</u>	<u>9,600</u>	<u>91,607</u>	<u>41,667</u>	<u>49,940</u>
Income / (Loss)	<u>\$334,180</u>	<u>\$1,608</u>	<u>\$332,572</u>	<u>\$856,145</u>	<u>(\$1,898)</u>	<u>\$858,043</u>

**NORTH CENTRAL HEALTH CARE  
COMBINING STATEMENT OF REVENUES AND EXPENSES  
FOR PERIOD ENDING MAY 31, 2017**

<b>51.42/.437 PROGRAMS</b>	<u>CURRENT MONTH ACTUAL</u>	<u>CURRENT MONTH BUDGET</u>	<u>CURRENT MONTH VARIANCE</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>YTD VARIANCE</u>
Revenue:						
Net Patient Service Revenue	<u>\$2,009,475</u>	<u>\$1,950,343</u>	<u>\$59,132</u>	<u>\$9,826,676</u>	<u>\$9,500,388</u>	<u>\$326,288</u>
Other Revenue:						
State Match / Addendum	324,504	325,120	(616)	1,622,518	1,625,598	(3,080)
Grant Revenue	201,097	197,183	3,913	993,099	985,917	7,183
County Appropriations - Net	497,594	497,593	1	2,487,969	2,487,966	3
Departmental and Other Revenue	<u>134,656</u>	<u>149,059</u>	<u>(14,402)</u>	<u>750,476</u>	<u>745,294</u>	<u>5,182</u>
Total Other Revenue	<u>1,157,851</u>	<u>1,168,955</u>	<u>(11,104)</u>	<u>5,854,062</u>	<u>5,844,775</u>	<u>9,287</u>
Total Revenue	3,167,326	3,119,298	48,028	15,680,738	15,345,163	335,576
Expenses:						
Direct Expenses	2,231,302	2,407,174	(175,871)	11,706,131	11,807,005	(100,874)
Indirect Expenses	<u>657,366</u>	<u>658,413</u>	<u>(1,047)</u>	<u>3,118,309</u>	<u>3,271,902</u>	<u>(153,593)</u>
Total Expenses	<u>2,888,668</u>	<u>3,065,587</u>	<u>(176,919)</u>	<u>14,824,440</u>	<u>15,078,907</u>	<u>(254,467)</u>
Operating Income (Loss)	<u>278,658</u>	<u>53,711</u>	<u>224,947</u>	<u>856,298</u>	<u>266,256</u>	<u>590,042</u>
Nonoperating Gains (Losses):						
Interest Income	13,173	8,333	4,840	60,520	41,667	18,854
Donations and Gifts	4,289	0	4,289	21,805	0	21,805
Gain / (Loss) on Disposal of Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,923</u>	<u>0</u>	<u>4,923</u>
Total Nonoperating Gains / (Losses)	<u>17,462</u>	<u>8,333</u>	<u>9,129</u>	<u>87,247</u>	<u>41,667</u>	<u>45,581</u>
Income / (Loss)	<u>\$296,120</u>	<u>\$62,045</u>	<u>\$234,075</u>	<u>\$943,546</u>	<u>\$307,923</u>	<u>\$635,623</u>



**NORTH CENTRAL HEALTH CARE  
COMBINING STATEMENT OF REVENUES AND EXPENSES  
FOR PERIOD ENDING MAY 31, 2017**

<b>NURSING HOME</b>	<u>CURRENT MONTH ACTUAL</u>	<u>CURRENT MONTH BUDGET</u>	<u>CURRENT MONTH VARIANCE</u>	<u>YTD ACTUAL</u>	<u>YTD BUDGET</u>	<u>YTD VARIANCE</u>
Revenue:						
Net Patient Service Revenue	<u>\$1,745,878</u>	<u>\$1,816,061</u>	<u>(\$70,183)</u>	<u>\$8,461,426</u>	<u>\$8,905,139</u>	<u>(\$443,713)</u>
Other Revenue:						
County Appropriations - Net	141,666	141,667	(1)	708,330	708,333	(3)
Departmental and Other Revenue	<u>154,296</u>	<u>136,543</u>	<u>17,753</u>	<u>761,336</u>	<u>682,715</u>	<u>78,621</u>
Total Other Revenue	<u>295,962</u>	<u>278,210</u>	<u>17,753</u>	<u>1,469,666</u>	<u>1,391,049</u>	<u>78,617</u>
Total Revenue	2,041,840	2,094,271	(52,430)	9,931,092	10,296,188	(365,095)
Expenses:						
Direct Expenses	1,388,957	1,488,745	(99,788)	6,885,377	7,296,593	(411,216)
Indirect Expenses	<u>615,295</u>	<u>665,962</u>	<u>(50,668)</u>	<u>3,137,475</u>	<u>3,309,416</u>	<u>(171,940)</u>
Total Expenses	<u>2,004,251</u>	<u>2,154,707</u>	<u>(150,456)</u>	<u>10,022,852</u>	<u>10,606,008</u>	<u>(583,156)</u>
Operating Income (Loss)	<u>37,589</u>	<u>(60,436)</u>	<u>98,025</u>	<u>(91,760)</u>	<u>(309,821)</u>	<u>218,061</u>
Nonoperating Gains (Losses):						
Interest Income	0	0	0	0	0	0
Donations and Gifts	471	0	471	4,359	0	4,359
Gain / (Loss) on Disposal of Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Nonoperating Gains / (Losses)	<u>471</u>	<u>0</u>	<u>471</u>	<u>4,359</u>	<u>0</u>	<u>4,359</u>
Income / (Loss)	<u>\$38,060</u>	<u>(\$60,436)</u>	<u>\$98,496</u>	<u>(\$87,401)</u>	<u>(\$309,821)</u>	<u>\$222,420</u>

**NORTH CENTRAL HEALTH CARE  
REPORT ON AVAILABILITY OF FUNDS  
May 31, 2017**

BANK	LENGTH	MATURITY DATE	INTEREST RATE	AMOUNT	Insured/ Collateralized
Abby Bank	365 Days	7/19/2017	0.85%	\$500,000	X
CoVantage Credit Union	578 Days	7/28/2017	0.85%	\$300,000	X
People's State Bank	365 Days	8/21/2017	0.75%	\$500,000	X
BMO Harris	365 Days	8/26/2017	0.80%	\$500,000	X
Abby Bank	365 Days	8/29/2017	0.85%	\$500,000	X
Abby Bank	365 Days	9/1/2017	0.85%	\$500,000	X
Abby Bank	730 Days	10/29/2017	1.10%	\$500,000	X
CoVantage Credit Union	730 Days	11/18/2017	1.10%	\$500,000	X
PFM Investments	365 Days	11/29/2016	1.13%	\$500,000	X
Abby Bank	730 Days	12/30/2017	1.10%	\$500,000	X
CoVantage Credit Union	487 Days	1/1/2018	1.10%	\$500,000	X
Abby Bank	365 Days	2/25/2018	1.10%	\$500,000	X
Abby Bank	730 Days	3/15/2018	1.20%	\$400,000	X
People's State Bank	395 Days	3/28/2018	1.05%	\$250,000	X
CoVantage Credit Union	365 Days	3/30/2018	1.10%	\$500,000	X
PFM Investments	365 Days	4/3/2018	1.16%	\$500,000	x
PFM Investments	517 Days	4/30/2018	1.12%	\$500,000	X
Abby Bank	730 Days	5/3/2018	1.20%	\$500,000	X
BMO Harris	365 Days	5/28/2018	1.20%	\$500,000	X
Abby Bank	730 Days	1/6/2019	1.30%	\$500,000	X
CoVantage Credit Union	679 Days	3/7/2019	1.61%	\$500,000	X
People's State Bank	730 Days	5/29/2019	1.20%	\$350,000	X
People's State Bank	730 Days	5/30/2019	1.20%	\$500,000	X
TOTAL FUNDS AVAILABLE				\$10,800,000	
WEIGHTED AVERAGE		525.57 Days	1.086% INTEREST		

# NCHC-DONATED FUNDS

## Balance Sheet

As of May 31, 2017

### ASSETS

#### Current Assets

##### Checking/Savings

##### CHECKING ACCOUNT

Adult Day Services	4,570.81
Adventure Camp	1,425.79
Birth to 3 Program	2,035.00
Clubhouse	31,535.60
Community Treatment	8,647.07
Fishing Without Boundries	5,439.00
General Donated Funds	60,811.09
Housing - DD Services	1,370.47
Langlade HCC	3,172.02
Legacies by the Lake	
Music in Memory	1,958.25
Legacies by the Lake - Other	3,805.15
Total Legacies by the Lake	5,763.40
Marathon Cty Suicide Prev Task	14,474.40
National Suicide Lifeline Stipe	3,176.37
Northern Valley West	2,921.82
Nursing Home - General Fund	3,894.42
Outpatient Services - Marathon	101.08
Pool	8,915.44
Prevent Suicide Langlade Co.	2,444.55
Resident Council	771.05
United Way	440.20

Total CHECKING ACCOUNT 161,909.58

Total Checking/Savings 161,909.58

Total Current Assets 161,909.58

**TOTAL ASSETS 161,909.58**

### LIABILITIES & EQUITY

#### Equity

Opening Bal Equity	123,523.75
Retained Earnings	53,757.13
Net Income	-15,371.30

Total Equity 161,909.58

**TOTAL LIABILITIES & EQUITY 161,909.58**

**North Central Health Care  
Budget Revenue/Expense Report**

Month Ending May 31, 2017

ACCOUNT DESCRIPTION	CURRENT MONTH ACTUAL	CURRENT MONTH BUDGET	YTD ACTUAL	YTD BUDGET	DIFFERENCE
<b><u>REVENUE:</u></b>					
Total Operating Revenue	<u>5,209,166</u>	<u>5,213,569</u>	<u>25,611,831</u>	<u>25,641,350</u>	<u>(29,520)</u>
<b><u>EXPENSES:</u></b>					
Salaries and Wages	2,272,176	2,589,553	11,435,159	12,613,615	(1,178,456)
Fringe Benefits	822,681	988,411	4,521,219	4,814,652	(293,433)
Departments Supplies	561,041	492,235	2,361,420	2,461,176	(99,756)
Purchased Services	481,131	364,450	2,518,372	1,867,249	651,123
Utilitites/Maintenance Agreements	371,863	372,653	1,969,438	1,863,263	106,176
Personal Development/Travel	26,772	37,985	143,196	189,924	(46,728)
Other Operating Expenses	111,357	108,966	565,996	544,828	21,169
Insurance	37,162	37,708	195,094	188,542	6,553
Depreciation & Amortization	135,926	139,583	681,522	697,917	(16,394)
Client Purchased Services	<u>72,812</u>	<u>88,750</u>	<u>455,876</u>	<u>443,750</u>	<u>12,126</u>
<b>TOTAL EXPENSES</b>	<b>4,892,919</b>	<b>5,220,294</b>	<b>24,847,293</b>	<b>25,684,915</b>	<b>(837,623)</b>
Nonoperating Income	<u>17,933</u>	<u>8,333</u>	<u>91,607</u>	<u>41,667</u>	<u>49,940</u>
<b>EXCESS REVENUE (EXPENSE)</b>	<b><u>334,180</u></b>	<b><u>1,608</u></b>	<b><u>856,145</u></b>	<b><u>(1,898)</u></b>	<b><u>858,043</u></b>

**North Central Health Care  
Write-Off Summary  
May 2016**

	<u>Current Month</u>	<u>Current Year To Date</u>	<u>Prior Year To Date</u>
<b><i>Inpatient:</i></b>			
Administrative Write-Off	\$39,010	\$66,981	\$91,934
Bad Debt	\$112	\$1,202	\$8,244
<b><i>Outpatient:</i></b>			
Administrative Write-Off	\$24,146	\$80,411	\$44,578
Bad Debt	\$110	\$1,486	\$3,904
<b><i>Nursing Home:</i></b>			
Daily Services:			
Administrative Write-Off	(\$401)	\$724	(\$4,189)
Bad Debt	\$0	\$11,970	\$5,394
Ancillary Services:			
Administrative Write-Off	\$0	\$14,216	\$4,727
Bad Debt	\$0	\$321	(\$126)
<b>Pharmacy:</b>			
Administrative Write-Off	\$0	\$0	\$0
Bad Debt	\$0	\$0	\$0
<b>Total - Administrative Write-Off</b>	<b>\$62,755</b>	<b>\$162,332</b>	<b>\$137,050</b>
<b>Total - Bad Debt</b>	<b>\$222</b>	<b>\$14,979</b>	<b>\$17,416</b>

**North Central Health Care  
2017 Patient Days**

<u>Month</u>		<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Budgeted Occupancy</u>	<u>Actual Occupancy</u>
<b>January</b>	Nursing Home	6,293	5,784	(509)	84.58%	77.74%
	Hospital	434	502	68	87.50%	101.21%
<b>February</b>	Nursing Home	5,684	5,267	(417)	84.58%	85.50% ***
	Hospital	392	441	49	87.50%	98.44%
<b>March</b>	Nursing Home	6,293	5,703	(590)	84.58%	83.62%
	Hospital	434	462	28	87.50%	93.15%
<b>April</b>	Nursing Home	6,090	5,453	(637)	84.58%	82.62%
	Hospital	420	480	60	87.50%	100.00%
<b>May</b>	Nursing Home	6,293	5,698	(595)	84.58%	83.55%
	Hospital	434	432	(2)	87.50%	87.10%
<b>June</b>	Nursing Home Hospital					
<b>July</b>	Nursing Home Hospital					
<b>August</b>	Nursing Home Hospital					
<b>September</b>	Nursing Home Hospital					
<b>October</b>	Nursing Home Hospital					
<b>November</b>	Nursing Home Hospital					
<b>December</b>	Nursing Home Hospital					
<b>YTD</b>	Nursing Home	30,653	27,905	(2,748)	84.58%	82.46%
	Hospital	2,114	2,317	203	87.50%	95.90%

\*\*\* Licensed beds decreased from 240 to 220

Facility Asset Composition and Ownership Portfolio for NCHC

North Central operates out of a number of different locations identified below by facility identifier, address and ownership status for each location.

<b>Facility Identifier</b>	<b>Address</b>	<b>Ownership Status</b>
Mount View Care Center	2400 Marshall Street Wausau, WI 54403	Leased – Marathon County
Health Care Center	1100 Lake View Drive Wausau, WI 54403	Leased – Marathon County
Lake View Center	1000 Lake View Drive Wausau, WI 54403	Leased – Marathon County
Lake View Professional Plaza	1200 Lake View Drive Wausau, WI 54403	Leased – Marathon County
Lincoln County - Tomahawk Office	213 W. Wisconsin Avenue Tomahawk, WI 54487	Leased – Private Ownership
Langlade County - Antigo Center	1225 Langlade Road Antigo, WI 54409	Leased – Langlade County
Northern Valley – Prevocational Services	5424 Sherman Street Wausau, WI 54401	Leased – Private Ownership
Community Corner Clubhouse	319 N. Third Avenue Wausau, WI 54401	Leased – Private Ownership
<b>Residential – Group Homes</b>		
Bellwood	2211 Bellewood Avenue Schofield, WI 54476	Leased – Marathon County
Bissell	1408 Bissell Street Wausau, WI 54401	Leased – City of Wausau
Chadwick	5006 Chadwick Avenue Schofield, WI 54476	Leased – Marathon County
Heather	5010 Heather Street Schofield, WI 54401	Leased – Marathon County
Hillcrest	1115 Hillcrest Avenue Wausau, WI 54401	Owned – NCHC
<b>Residential – Supported Apartments</b>		
Riverview Towers	550 East Thomas Street Wausau WI, 54403	Leased – City of Wausau
Forest/Jackson	920 Forest Street Wausau, WI 54403	Leased – Private Ownership
Fulton	703 Fulton Street Wausau, WI 54403	Leased – City of Wausau
Jelinek 1	3102 Jelinek Street Schofield, WI 54476	Leased – Private Ownership
Jelinek 2	3104 Jelinek Street Schofield, WI 54476	Leased – Private Ownership