**AD HOC COMMITTEE ON THE FUTURE OF ROCK HAVEN**

**Minutes from January 25, 2023**

CALL TO ORDER – Chair Mawhinney called the hybrid Ad Hoc Committee on the Future of Rock Haven meeting to order at 3:00 p.m. in Conference Rooms N1 and N2 of the Rock County Courthouse.

COMMITTEE MEMBERS PRESENT - Whitledge, Mawhinney, Davis, Leavy, Richard

COMMITTEE MEMBERS ABSENT - Rashkin and Kolste

STAFF MEMBERS PRESENT - Natalie Rolling-Edlebeck, Nursing Home Administrator; Bob Kennison, DON; Kasey Strike, Administrative Secretary; Michelle Lynch, Environmental Services and Materials Manager; Dave Froeber, Maintenance; Tonya Colvin, Business Services Manager; Sue Eddy, Environmental Service Worker

OTHERS PRESENT - Josh Smith, County Administrator; Dave Slusser, HR Director; Amy Spoden, Assistant HR Director; Randy Terronez, Assistant to the County Administrator; RJ Sutterlin, County Board Supervisor; Mary Beaver, County Board Supervisor; Rich Bostwick, County Board Supervisor; Bridget Laurent, Deputy Corporation Counsel; Sherry Oja, Finance Director; Ron Bomkamp, County Board Supervisor

APPROVE AGENDA - Supervisor Leavy moves for approval of agenda, second by Supervisor Richard. APPROVED. Vote 5/0

APPROVAL OF NOTES – Chair Mawhinney would like "Supervisor Beaver moves approval of agenda" removed from the notes from January 11, 2023. No objections. Motion carried. * NOTE: Post-meeting the writer of those minutes, Kasey Strike, removed "teleconference" and changed Health Services Committee to Ad Hoc Committee on the Future of Rock Haven under Call to Order.

ELECTION OF VICE-CHAIR – Supervisor Richard moves for Supervisor Kevin Leavy as Vice Chair, second by Supervisor Whitledge. APPROVED. Vote 5/0

STAFFING –

UPDATED INFORMATION ON USE OF STAFFING AGENCIES – Natalie Rolling-Edlebeck, Nursing Home Administrator, shared that Rock Haven spent $464,735.81 on staffing agencies in 2022, and we need to weigh the needs of residents with the cost of services.

Supervisor Richard said that opening the closed wing would be additional revenue and asked if Rock Haven has agency staff to staff that wing. Natalie said that calls are out there about that but mentioned that Rock Haven needs to staff 24 hours, and staffing agencies may say they can cover shifts but then end up saying they cannot. Supervisor Richard asked if it is known what agency staff are getting paid, and Natalie said that would be a personal conversation between the employees and agency staff. There have been agency nurses who became employees of Rock Haven, and different agencies have different rules about that. Supervisor Richard asked if it is known why agency staff has moved over to Rock Haven.

Amy Spoden could only guess that it was because of benefits. Supervisor Richard asked if agency staff get mandated. Natalie said that Rock Haven tries very hard to avoid mandating agency staff, but there have been times when they have had to and said that some Rock Haven nurses might have restrictions on how many hours they can work in a day.

PILOT PROGRAM FOR CERTAIN MANAGEMENT STAFF – Natalie would like a pilot program to be considered to pay the DON, ADON and Nurse Managers straight overtime instead of earning flex time if they are working anything outside their managerial roles. Discussion is had on this.

ROCK HAVEN BUDGET OVERVIEW – Josh Smith, the County Administrator, said Rock Haven has a revenue problem because of the staffing problem. He reviewed the Rock Haven resident mix and said there are some fixed costs, so you do not see a cost drop. Natalie shared the fixed costs of beds, whether they are filled or not.

The referrals are there, but Rock Haven has been unable to fill that wing due to staffing. Natalie said that Rock Haven would save $5,440 a month if one wing was decertified, however, it would take a lot of work to recertify those beds once they were decertified. Natalie reviewed the reimbursement rates for 2022. Natalie says that Rock Haven still charges much lower for private pay than for-profit facilities. Discussion of reimbursements and how the reimbursement is considered when reviewing referrals. Supervisor Richard asked why Rock Haven charges less for private pay than for-profit facilities. Natalie answered that the community members cannot pay more right now, and she will look into what other counties are doing. Josh Smith told the committee that there is much documentation needed for reimbursement, and he has been told that the reimbursement rate will increase.

Chair Mawhinney asked how Rock Haven's rates compare to the other county nursing homes. Natalie said she can get that information and talked about what other counties are doing about staffing. Supervisor Richard asked if rates cannot be changed without policy. Josh answered that rate changes would need to go to the County Board. Bob Kennison, DON, shared what Rock Haven staff says about the wage study. He says people are not going into healthcare because of COVID, lack of pay, and respect. Bob is trying to get a meeting with Blackhawk Technical College. Student CNAs from Milton and Edgerton will attend Rock Haven in March for hands-on training. A discussion is had on the timeframe from applying to Rock Haven to starting. Community Member Wes Davis asked about the future of ARPA funding. Josh says that was a one-time source and that the revenue problem needs to be resolved for the next budget because this funding will not be there.

CITIZEN PARTICIPATION, COMMUNICATIONS AND ANNOUNCEMENTS – County Board Supervisor Ron Bomkamp said he recommends paying certain management staff overtime.

County Board Supervisor Mary Beaver asked if Blackhawk Technical College does background checks. Natalie said they do, but we need to make sure a background check is done on all people including those from BTC program. Supervisor Beaver said she believed the facility could not do clinical training at one point because its star rating was too low and asked if that is correct. Natalie said that is correct, but Rock Haven is now a 4-star facility and, therefore can do clinical training. A discussion was had on star ratings.

Supervisor Richard said he would like to know the following about other county facilities – how many beds are certified, what the trend is of those certified beds (are they increasing or decreasing), resident mix numbers, wage rates, and whether tax dollars subsidize them.

Community Member Davis asked if there has been a study on falls and what meds those residents were on? Natalie says there has been and spoke briefly on gradual dose reductions. Bob said that residents have a right to fall. He talked about change of plane and what that is.

<u>NEXT MEETING DATE AND TIME</u> – February 8, 2023 at 3:00 p.m.

<u>ADJOURNMENT</u> – Community Member Davis moves to adjourn at 4:39 p.m., second by Supervisor Richard. SO ORDERED.

Respectfully submitted,
Kasey Strike

NOT OFFICIAL UNTIL APPROVED BY COMMITTEE.

**Staffing agency current rates**

RN $66.57-72.00
LPN $54.23-53.00
NA $35.00

**Staffing agency cost for 2022**

Total thru December 31, 2022 $464,735.81

**DHS Monthly rate license bed charge**

Cost per bed $170.00 (128 beds),
Cost per month $21,760.00 (Annual cost $261,120.00)

Decertify 32 beds – savings $5,440.00 per month (annual $65,280.00)

**Reimbursement rates for 2022**

These are average daily rates for Medicare and Medicaid. They are based on the actual amounts we were reimbursed in 2022. Reimbursements are driven by MDS, based on HIPPS and PDPM score. Further explanation follows.

MA average daily rate $232.47 (Anticipating this will go up once DHS retro rates are approved going back to July 1, 2022)

MC average daily rate $533.97 (rates are set annually in October)
MC Advantage Aetna $300.00/day
MC Advantage UHC $395.00/day
Other MC Advantage based on HIPPS (Health Insurance Prospective Payment System rate codes)

PP $315.00 per day
Last rate increase 3/1/2022. Previous rate $311.00 per day

**MDS process and PDPM reimbursement:**

The MDS 3.0 captures information about patients' comorbidities, physical, psychological and psychosocial functioning in addition to any treatments (e.g., hospice care, oxygen therapy, chemotherapy, dialysis) or therapies (e.g., physical, occupational, speech, restorative nursing) received.

Each area of care (Nursing, PT, OT, SLP and Non-therapy Ancillaries as well as a non-case mix which doesn't fall into any of these categories) is broken down into a rate based off of the level of care a resident needs. MDS calculates a PDPM score and our reimbursement is based off of the PDPM score.

Ex: A resident currently here on a Medicare A stay averaged $738.87 for his first 3 days at Rock Haven.
PT-$100.05, OT-$91.98, SLP-$34.74, NSG-$103.35, NTA-$314.34, Non-case mix-$96.41

# ADMINISTRATOR'S COMMENTS

## ROCK HAVEN

## 2023

Budget Highlights

In 2020 and 2021, COVID-19 significantly affected Rock Haven operations, including due to increased costs for personal protective equipment and testing supplies and reduced revenue due to freezing admissions. Fortunately, the increased County financial burden was largely covered by federal and state grants. In 2022, the financial impact of COVID-19 has subsided, but inflationary cost pressures and a challenging labor market have resulted in operating losses at the facility. These challenges are not unique to Rock Haven, as skilled nursing facilities across the nation are struggling with the same issues. The 2023 budget anticipates a similar environment in the coming year, resulting in a significant increase in the tax levy request to continue status quo operations.

Revenue

- Rock Haven is a 128-bed skilled nursing facility. In prior years, it was common to budget for up to 124 of these beds to be filled every day. However, in 2022, due to difficulties hiring sufficient staff necessary to care for 120+ residents, only 96 beds have been filled for much of the year, leaving one wing (or one-quarter of the facility) vacant. Based on the current environment, the 2023 budget is based on only 96 beds being filled.

- Rock Haven's revenue stream is dependent on the resident mix, which includes both census (number of beds filled) and payor source. Payor source has a substantial financial impact on Rock Haven:

    - Medical Assistance (Medicaid) is estimated in 2023 to reimburse care at a rate of $193.09 per day, which represents about 49% of actual costs. Medical Assistance revenue is budgeted at $4,556,776, a decrease of $716,553 or 13.6% compared to the 2022 budget.

    - Medicare is estimated to reimburse care at a rate of $478.68 per day, which is higher than the average cost of care, due to overall higher acuity rates for some Medicare-funded residents. Total Medicare revenue is budgeted at $1,397,745, a decrease of $1,048,310 or 42.9% compared to the 2022 budget.

  - The private pay rate (for individuals paying for their own care) was set at $315 effective February 1, 2022. Total private pay revenue is budgeted at $2,001,252, a decrease of $1,290,909 or 39.2% as compared to the 2022 budget.

- The 2023 resident mix includes an average daily census of 96, which is 27 less than the 2022 budgeted figure but similar to the 2022 actual. This includes:
  - 80 Medicaid, 10 less than budgeted in 2022.
  - 8 Medicare, 6 less than budgeted in 2022.
  - 8 private pay, 11 less than budgeted in 2022.

- Revenue from these three sources is budgeted to decrease by $3.1 million in 2023. While a significant decrease as compared to the 2022 budgeted amount, this level of revenue is consistent with the facility's experience in 2022. Overall, Rock Haven revenue is budgeted to decrease by $3.6 million in 2023.
  - Operational costs cannot be reduced at a rate commensurate with the decrease in revenue. Therefore, the tax levy needed to sustain even a reduced level of expenditures in 2023 would need to increase by approximately $3.1 million.
  - Because the available new tax levy available for all County services in 2023 is insufficient to cover this need for additional revenue, I am recommending the use of two sources of funding to sustain operations in 2023. These include the following:
    - $1,223,638 in American Rescue Plan Act (ARPA) funding through the "lost revenue" provision, which allows ARPA funding to be applied to general government operations. This is the last remaining amount of the County's lost revenue funds.
    - $1,100,000 in sales tax. This represents the first direct increase of sales tax to operational costs in the County budget since 2011. Whether this represents a one-time or ongoing need will be dependent on the plan developed and actions taken in 2023 to reduce costs and/or increase revenue.

- Intergovernmental Transfer Program revenue of $1,452,700 is budgeted in 2023. The Intergovernmental Transfer Program, which has been in place for many years, is intended to help cover losses created by the low reimbursement rate in the Medical Assistance program.

- From an accounting perspective, Rock Haven is considered a proprietary fund and has its own unrestricted net position, which is similar to a fund balance. As of December 31, 2021, Rock Haven's unrestricted net position was a deficit of $1,995,076. This deficit occurs when expenditures exceed budgeted revenues, which was the case both in 2020 and 2021. We estimate that Rock Haven will experience losses again in 2022, which will further increase the deficit in the Rock Haven unrestricted net position.

Expenditures

- Because the 2023 budget does not anticipate filling an entire wing of the building, the budget also does not include any personnel costs for staffing this wing.

- Due to the staffing challenges, Rock Haven continues to rely on contracted employment agency staff to fill shifts. These staff are significantly more expensive than County staff, including because a portion of the hourly rate paid goes to the staffing agency. In 2023, Rock Haven is budgeting $478,750 for agency staff, which is also what it expects to spend in 2022.

- As with any 24/7 operation, Rock Haven has for many years utilized staff overtime to help cover vacant shifts. Between 2017 and 2022, annual overtime has averaged nearly $1.3 million. Due to a lower census anticipated in 2023, the budget includes $1.1 million for overtime.

- In prior years, the costs of Facilities Management staff who provided services to both Rock Haven and the Health Care Center building were split between the accounts for those two buildings. With few staff remaining in the Health Care Center and minimal maintenance budgeted to maintain a building that is slated for demolition, all Facilities Management staff are now being charged to the Rock Haven budget. This increases the Facilities Management cross charge to Rock Haven by $222,968 but does not represent an increase in County costs in the budget overall.

- I have made minor adjustments to several line items, mostly under the assumption that by the end of 2023 inflation will have been reduced lower than current levels. While this does introduce some risk, given the uncertainty with the Rock Haven budget I believe it is appropriate.

- Rock Haven has requested to replace its current electronic health record system with an updated system that will reduce duplication in data entry, provide an easier interface for nursing staff, and improve data collection. I am recommending that $27,200 in sales tax be applied for the one-time implementation costs. Because this new system is not scheduled to be implemented until late in 2023, the budget will include the operational costs for the current system.

- The following capital purchase requests amounting to $750,000 are recommended. They will be purchased with cash and depreciated in the Rock Haven operational budget over their useful life.

    - Nurse call system ($700,000)—In the 2021 budget, $250,000 was included to replace the nurse call system, for which it is very difficult to find replacement parts. This amount of funding has been insufficient to procure a new system, and the new estimate is that this amount of additional funds will be required. This system is necessary to safely provide services to residents and avoid costly citations from State surveyors.

    - Carpet replacement ($30,000)—Given the 24/7 use of the facility, carpet that is original to the 2013 construction of the building is in need of replacement on a regular cycle for both safety and appearance.

    - Power buggy ($20,000)—This piece of equipment would assist Facilities Management staff in transporting materials around the campus for groundskeeping and other maintenance projects. Powered by propane, it will reduce the physical burden on staff and lower the likelihood of on-the-job worker's compensation injuries.

- Given the workforce and revenue challenges at Rock Haven, it will be necessary to develop a multi-faceted plan in 2023 to operate in this new environment for the foreseeable future. To support these efforts, I am recommending the inclusion of $75,000 for consulting services in order to be able to bring in external resources to assist with these efforts. Like other recent one-time consulting services, I am recommending this be funded with sales tax.

Personnel

- Rock Haven requests deleting a Nursing Supervisor position and creating a Nurse Manager position. Currently, Rock Haven employs two Nurse Manager positions. This request would result in three Nurse Manager positions and assign one position to provide clinical oversight to each of the currently occupied wings. This will increase supervision of each wing, which is intended to ensure care is being provided, improve documentation, and increase reimbursement due to the improved charting. This change is recommended.

- Rock Haven requests to delete the vacant Nurse Practitioner position. This position has been vacant for two years but kept on the roster as the Nursing Home Administrator evaluated the medical model that was best for the facility. During this time, the facility has worked with a contracted medical director, has been pleased with this approach, and intends to continue with this arrangement. Because a Nurse Practitioner must practice under the license of a doctor, Rock Haven would not be able to employ its own Nurse Practitioner under this model. Although no funding has been budgeted for this position, deleting it communicates that the facility is committed to its current medical director contract. This change is recommended.

<u>Summary</u>

- The recommended tax levy for Rock Haven is $5,064,564, which is an increase of $757,542 or 17.6% over the prior year.
    - Without the inclusion of $1.2 million in ARPA lost revenue and $1.1 million in sales tax, the tax levy need for Rock Haven would be nearly $7.4 million, an increase of nearly $3.1 million as compared to the 2022 budgeted amount.

Certified Public Expenditure (CPE) and
Supplemental Payments (SP)

Intergovernmental Transfer Program (IGT): 1990-2005 Program under which county wire transfers and Medicaid deficits were used to generate federal matching funds.

Certified Public Expenditure Program (CPE): Local government homes certify Medicaid losses which are used to generate federal Medicaid matching funds. The State returns some of these newly generated dollars to the homes via budgeted Supplemental Payments (SP). Remaining dollars are used to fund base Medicaid expenses per budget provisions. $39.1 Million
2015-16: $37.45/MA FFS Day & MA FC Day
2016-17: $39.52/MA FFS Day & MA FC Day
2017-18: $43.83/MA FFS Day & MA FC Day
2018-19: $46.77/MA FFS Day & MA FC Day
2019-20: $49.58/MA FFS Day & MA FC Day
2020-21: $50.44/MA FFS Day & MA FC Day
2021-22: $50.01/MA FFS DAY & MA FC Day and **MA Hospice Day**
DHS is required to return any CPE funds over the budgeted amounts to local government homes; June 2008; CPE = $17,603,246; June 2009; CPE = $10,604,474; July 2012; CPE = $5,504,169; July 2018 = $17,446,047; July 2019 = $16,407,876; June 2020 = $7,936,016. **Total CPE to Government Facilities: $75,501,828**

**Don't budget for future CPE payments**

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## Nursing Home Certified Public Expenditure (CPE) Claims

| | CPE Revenues | CPE Budgeted | Due to Counties |
|---|---|---|---|
| SFY 21 | | $29,359,286 | |
| SFY 20 | **$38,203,322** | $30,267,306 | **$7,936,016** |
| SFY 19 | **$42,282,626** | $25,874,750 | **$16,407,876** |
| SYF 18 | **$44,121,047** | $26,675,000 | **$17,446,047** |
| SFY 17 | $29,432,906 | $35,134,241 | ($5,701,335) |
| SFY 16 | $34,408,996 | $35,134,241 | ($725,256) |
| SYF 15 | $27,393,694 | $52,000,000 | ($24,606,306) |
| SYF 14 | $24,705,602 | $52,000,000 | ($27,294,398) |
| SFY 13 | $47,725,463 | $48,884,000 | ($1,158,537) |
| SFY 12 | $54,388,194 | $48,884,000 | **$5,504,194** |
| SFY 11 | $53,477,216 | $57,562,000 | ($4,084,784) |
| SFY 10 | $56,711,967 | $59,515,900 | ($2,803,933) |
| SFY 09 | $47,604,473 | $37,000,000 | **$10,604,473** |
| SFY 08 | $57,603,245 | $40,000,000 | **$17,603,245** |

- Source: Richard Megna, DHS Budget Office

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**Wisconsin Association of County Homes**

**County Tax Levy**

**Brian Schoeneck - November, 2019**

| County | Facility | Beds NF | Beds FDD | Total | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BROWN | BROWN CO. H.C.C. | 63 | | 63 | 3,623,279 | 3,981,193 | | | | $ 885,450 | $ 943,767 | $ 944,124 | $ 992,474 |
| CLARK | CLARK CO. H.C.C. | 172 | 16 | 188 | 2,016,840 | 2,016,840 | 2,016,840 | $ 2,036,840 | $ 2,036,840 | $ 2,036,840 | $ 2,036,840 | $ 2,036,840 | $ 2,036,840 |
| COLUMBIA | COLUMBIA H.C.C. | 95 | - | 117 | - | - | - | | $ - | $ - | $ - | $ - | $ - |
| DANE | BADGER PRAIRIE H.C.C. | 120 | - | 120 | 9,475,900 | 11,011,700 | 10,721,829 | 12,264,967 | $ 12,014,239 | $ 12,348,479 | $ 12,848,833 | $ 13,580,950 | $ 13,935,675 |
| DODGE | CLEARVIEW | 200 | 46 | 246 | 1,379,164 | 517,176 | | | $ - | $ - | $ - | $ - | $ - |
| DUNN | The Neighbors of Dunn CO | 137 | - | 137 | 500,000 | 500,000 | 500,000 | $ 383,709 | ? | ? | ? | | |
| FOND DU LAC | Harbor Haven Nursing & Rehab. | 85 | - | 85 | 1,262,275 | 596,815 | 651,279 | $ 987,092 | $ 977,293 | $ 415,091 | $ 357,265 | $ - | $ - |
| GRANT | ORCHARD MANOR | 99 | 25 | 124 | 294,123 | 345,815 | 378,706 | $ 521,943 | $ 385,505 | $ 519,894 | ? | $ 688,470 | $ 679,275 |
| GREEN | PLEASANT VIEW N.H. | 96 | - | 96 | 890,000 | 890,000 | 890,000 | $ 790,000 | $ 790,000 | $ 790,000 | $ 790,000 | $ 790,000 | $ 790,000 |
| IOWA | **BLOOMFIELD H.C. & REHAB.** | 50 | | 50 | - | 19,777 | 45,805 | | $ 99,155 | $ 97,503 | $ 254,364 | | |
| KENOSHA | BROOKSIDE C.C. | 154 | | 154 | 200,000 | - | - | $ - | $ - | $ - | $ - | $ - | $ - |
| LA CROSSE | HILLVIEW H.C.C. | 75 | - | 75 | - | - | - | $ - | $ - | $ - | $ - | $ - | $ - |
| LA CROSSE | LAKEVIEW H.C. | 50 | - | 50 | 2,746,000 | 1,618,931 | | $ 1,775,000 | $ 1,600,000 | $ 1,600,000 | $ 1,567,224 | $ 1,700,000 | $ 1,700,000 |
| LAFAYETTE | LAFAYETTE MANOR | 50 | - | 50 | 512,974 | - | 263,464 | $ 429,211 | $ 298,885 | $ 291,796 | $ 327,334 | $ 338,715 | $ 387,200 |
| LINCOLN | PINE CREST N.H. | 160 | - | 160 | 359,440 | 459,050 | 410,600 | $ 568,600 | $ 546,800 | $ 632,756 | $ 556,942 | $ 436,500 | $ 440,815 |
| MARATHON | NORTH CENTRAL H.C. | 165 | - | 165 | 1,800,000 | 1,700,000 | | $ 1,700,000 | $ 1,700,000 | $ 1,500,000 | $ 1,500,000 | $ 1,500,000 | |
| MONROE | ROLLING HILLS REHAB. CTR. | 50 | - | 50 | 763,523 | 746,450 | | $ 1,391,245 | $ 1,400,150 | $ 1,345,882 | $ 990,246 | $ 1,057,966 | $ 1,057,966 |
| OUTAGAMIE | BREWSTER VILLAGE | 204 | - | 204 | 2,568,046 | 2,685,700 | 3,981,252 | $ 4,240,000 | $ 2,361,021 | $ 4,368,568 | $ 4,498,330 | $ 4,896,978 | $ 4,843,287 |
| OZAUKEE | LASATA C.C. | 120 | - | 120 | - | - | - | $ 77,450 | $ 234,000 | $ 45,869 | $ 342,937 | $ - | $ - |
| POLK | GOLDEN AGE MANOR | 109 | - | 109 | - | - | - | $ - | $ - | $ - | $ - | $ - | $ - |
| PORTAGE | PORTAGE CO. H.C.C. | 48 | - | 48 | 1,365,070 | 1,036,859 | 642,683 | $ 576,352 | $ 659,768 | $ 100,000 | $ 100,000 | $ 1,035,801 | $ 995,559 |
| RICHLAND | PINE VALLEY H.C. & REHAB. | 80 | - | 80 | 249,070 | 200,000 | 200,000 | $ 243,689 | $ 243,689 | $ 243,689 | $ 126,500 | $ 1,465,900 | $ 1,482,913 |
| ROCK | ROCK HAVEN | 128 | - | 128 | 5,137,022 | 4,437,817 | 4,208,100 | $ 4,178,181 | $ 3,994,415 | $ 4,062,808 | $ 4,086,672 | | |
| SAUK | SAUK CO. H.C.C. | 80 | - | 80 | 2,248,339 | 2,151,509 | 1,766,021 | | $ 1,993,896 | $ 2,282,907 | $ 2,216,942 | $ 1,477,802 | $ 1,335,935 |
| SHEBOYGAN | ROCKY KNOLL H.C.F. | 149 | - | 149 | | | 846,238 | $ 834,822 | $ 885,197 | $ 844,577 | $ 670,883 | $ 787,512 | $ 845,506 |
| ST. CROIX | ST. CROIX H.C. | 50 | | 50 | | | | $ 65,044 | $ - | $ - | $ - | $ - | $ - |
| TREMPEALEAU | PIGEON FALLS H.C.C. | 37 | - | 37 | - | - | | | $ - | $ - | $ - | $ - | $ - |
| TREMPEALEAU | TREMPEALEAU CO. H.C.C. | 146 | - | 146 | 18,000 | 18,000 | | | $ - | $ - | $ - | $ - | $ - |
| VERNON | VERNON MANOR | 80 | - | 80 | - | - | - | $ - | $ - | $ - | ? | $ - | $ - |
| WALWORTH | LAKELAND H.C.C. | 120 | - | 120 | 3,567,117 | 3,646,931 | 3,684,975 | $ 3,318,058 | $ 3,283,020 | $ 3,079,312 | | $ 1,963,261 | $ 2,559,842 |
| WASHINGTON | SAMARITAN HEALTH CENTER | 131 | - | 131 | - | - | | $ - | $ - | $ - | $ - | $ - | $ - |
| WINNEBAGO | PARKVIEW - PLEASANT ACRES | 168 | - | 168 | 4,258,712 | 3,722,551 | 5,780,800 | $ 5,380,861 | $ 4,435,622 | $ 2,097,101 | $ 1,957,749 | $ 1,937,139 | $ 721,939 |
| WOOD | EDGEWATER HAVEN N.H. | 79 | - | 79 | 407,561 | 339,646 | 718,251 | | $ 1,492,382 | $ 968,567 | $ 1,002,684 | $ 885,500 | $ 1,171,600 |
| WOOD | NORWOOD | 32 | - | 32 | | | | | **$ 3,409,258** | **$ 1,371,829** | $ 1,524,400 | $ 2,650,328 | $ 2,747,755 |
| | | 3,582 | 87 | 3,669 | | | | | | | | | |