Clark County Rehabilitation and Living Center				
2025 Budget Review				
WEHS Meeting August 26, 2026				
Income Statement	**12/31/25**		***Total 2025 Budget***	**2025 Over/(Under)**
Revenues				
Private Pay	**2,428,877**		**2,998,440**	**(569,563)**
Medicare	**2,307,447**		**2,089,710**	**217,737**
Medicaid	**19,661,283**		**18,802,975**	**858,308**
Veterans	**2,613,010**		**2,044,000**	**569,010**
Hospice	**2,157,810**		**1,963,861**	**193,949**
Commercial	**36,397**		**-**	**36,397**
Other Programs (Adult Day Care, CSP, Outreach)	**614,208**		**515,000**	**99,208**
Other Revenue	**276,822**		**362,632**	**(85,810)**
CBRF	**685,147**		**600,425**	**84,722**
Commission Revenue	**871,480**		**-**	**871,480**
Transfer from General Fund	**402,931**		**-**	**402,931**
				-
Total Revenues	**32,055,412**		**29,377,043**	**2,678,369**
Expenses				
Wages	**12,663,389**		**14,558,554**	**(1,895,165)**
Fringe Benefits	**4,936,300**		**5,235,508**	**(299,208)**
Purchased Services	**4,196,562**		**4,917,611**	**(721,049)**
Utilities	**472,288**		**415,825**	**56,463**
Supplies and Other Expense	**6,177,310**		**6,803,386**	**(626,076)**
Depreciation Expenses	**903,594**		**-**	**903,594**
Total Expenses	**29,349,443**		**31,930,884**	**(2,581,441)**
Net Expenses over Revenues	**2,705,969**		**(2,553,841)**	**5,259,810**
Tax Levy	**2,036,840**		**2,036,840**	**-**
Fund Balance Used			**-**	**-**
Net Surplus (Deficit) After Tax Levy	**4,742,809**		**(517,001)**	**5,259,810**
WEHS Commission Revenue			***517,001***	**(517,001)**
WEHS Commission Expenses				**-**
Net Surplus (Deficit) After Tax Levy	**-**		**517,001**	**(517,001)**
Combined Surplus / (Deficit)	**4,742,809**		**-**	**4,742,809**

Clark County Rehabilitation and Living Center				
2026 Budget Update				
WEHS Meeting August 26, 2026				
Income Statement	**Projected 12/31/26**		***Total 2026 Budget***	**2026 Over/(Under)**
Revenues				
Private Pay	**2,353,796**		**3,073,265**	**(719,469)**
Medicare	**2,579,573**		**1,915,280**	**664,293**
Medicaid	**16,644,961**		**20,230,578**	**(3,585,617)**
Veterans	**2,803,532**		**2,810,865**	**(7,333)**
Hospice	**1,977,368**		**2,127,516**	**(150,148)**
Commercial	**30,088**		**-**	**30,088**
Other Programs (Adult Day Care, CSP, Outreach)	**334,897**		**515,000**	**(180,103)**
Other Revenue	**164,726**		**351,874**	**(187,148)**
CBRF	**636,309**		**718,320**	**(82,011)**
Commission Revenue	**586,240**		**658,825**	**(72,585)**
Transfer from General Fund	**-**		**-**	**-**
				-
Total Revenues	**28,111,490**		**32,401,523**	**(4,290,033)**
Expenses				
Wages	**12,584,145**		**15,606,747**	**(3,022,602)**
Fringe Benefits	**5,273,133**		**5,072,045**	**201,088**
Purchased Services	**4,817,611**		**4,948,540**	**(130,929)**
Utilities	**553,256**		**503,000**	**50,256**
Supplies and Other Expense	**5,445,688**		**8,308,031**	**(2,862,343)**
Depreciation Expenses	**1,000,000**			**1,000,000**
Total Expenses	**29,673,833**		**34,438,363**	**(4,764,530)**
Net Expenses over Revenues	**(1,562,343)**		**(2,036,840)**	**474,497**
Tax Levy	**1,536,840**		**1,536,840**	**-**
Fund Balance Applied			**500,000**	**(500,000)**
Net Surplus (Deficit) After Tax Levy	**(25,503)**		**-**	**474,497**
WEHS Commission Revenue				**-**
WEHS Commission Expenses				**-**
Net Surplus (Deficit) After Tax Levy	**-**		**-**	**-**
Combined Surplus / (Deficit)	**(25,503)**		**-**	**474,497**
*** JEs needed for 12/31/26 include:				
GASB 68				
Depreciation Expense				
WEHSC Close				
Health Ins Recon				

Clark County Rehabilitation & Living Center
WEHS Census by Unit Review
August 26, 2026 Meeting

Average of Occupied Beds by Facility

	NH	FDD	CBRF	TOTAL
2011	158	16	0	174
2012	157	15	3	175
2013	155	15	7	177
2014	149	14	6	169
2015	157	14	6	177
2016	154	14	6	174
2017	140	14	7	161
2018	139	14	8	161
2019	138	12	8	158
2020	142	13	8	163
2021	140	15	8	163
2022	151	14	7	172
2023	147	14	8	169
2024	144	14	7	165
2025	150	15	7	172
2026	135	13	7	155
Licensed	***172***	***16***	***8***	***196***
Current	132	12	7	

as of 08/22/2026

Average of Occupied Beds by Specialized Unit - Nursing Home ONLY

	3WA	2EA	3E	2WA	1EA
2011	10	11	32		
2012	10	10	31		
2013	11	10	31		
2014	10	10	32		
2015	10	10	34	10	
2016	11	10	34	10	
2017	9	9	29	9	
2018	9	9	29	9	10
2019	8	10	29	8	8
2020	7	7	30	8	9
2021	9	8	27	9	8
2022	10	9	27	9	9
2023	9	7	26	8	7
2024	8	8	27	7	8
2025	8	6	30	7	7
2026	4	9	26	5	7
Capacity	***11***	***10***	***32***	***10***	***8***
Current	2	9	23	5	8

as of 08/22/2026

3WA	Male Dementia Unit
2EA	Female Dementia Unit
3E	Chronically Mentally Ill Unit
2WA	"Step-down" unit
1EA	"Step-down" unit

Clark County Rehabilitation & Living Center
WEHS Census Review - 2026
August 26, 2026 Meeting

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Full Members												
Barron	1		1									
Bayfield												
Buffalo												
Chippewa			1	1	1	1	1					
Clark												
Crawford												
Douglas	1	1	1	1	1	1	1					
Eau Claire	1	1	2	2	2	2	1					
Florence												
Jackson												
Oneida												
Outagamie	1	1	1	1	1	1	1					
Pepin												
Portage												
Price												
Rock	1	1	1	1	1	1	1					
Rusk												
Sauk	1	1	1	1	1	1	1					
Taylor												
Wood	3	2	1	1	1	1	1					
Associate Members												
Ashland												
Brown												
Burnett												
Calumet												
Dunn												
Forest												
Grant												
Iowa												
Iron												
Jefferson												
Kenosha												
Manitowoc												
Monroe												
Pierce												
Racine												
Sawyer	1	2	2	2	2	1	1					
St. Croix												
Trempealeau												
Vernon												
Vilas												
Walworth												
Washburn												
Waushara												
Winnebago												
MCO Funded	39	43	48	46	39	42	39					
Grand Total	**49**	**52**	**59**	**56**	**49**	**51**	**47**	**0**	**0**	**0**	**0**	**0**

2025 WEHS Rate
2023 Cost Report Data

Woodland Enhanced Health

7/1/24-6/30/25

Net MA deficit-NH	3,313,521	
Net MA deficit-FDD	163,000	
Total Loss		(3,476,521)
SP payment:		
NH-Fee for service	-	
FDD	113,257	
Less SP		113,257
Medicaid LOSS		(3,363,264)
Total MA pds		38,930
Loss per PD		**(86.39)**

2026 WEHS Rate
2024 Cost Report Data

Woodland Enhanced Health

7/1/25-6/30/26

Net MA deficit-NH		(2,455,029)
Net MA deficit-FDD		
Total Loss		
SP payment:		
NH-Fee for service		
FDD		
Less SP		
Medicaid LOSS		(2,455,029)
Total MA pds		38,611
Loss per PD		**(63.58)**

2027 WEHS Rate
2025 Cost Report Data

Woodland Enhanced Health

7/1/26-6/30/27

Net MA deficit-NH	
Net MA deficit-FDD	
Total Loss	1,431,555
SP payment:	
NH-Fee for service	
FDD	
Less SP	-
Medicaid LOSS	1,431,555
Total MA pds	39,581
Loss per PD	**36.17**