

MEMORANDUM

TO: Representative Mary S. Hooper, Senator Jane Kitchel, Representative Janet Ancel, Senator Becca Balint, Representative Tim Briglin, Senator Ann Cummings, Representative Peter J. Fagan, Representative Emilie Kornheiser, Senator Dick Sears Jr., Senator Richard Westman

FROM: Alison Krompf, Deputy Commissioner, Department of Mental Health
Sarah Clark, Chief Financial Officer, Vermont Agency of Human Services

DATE: September 16, 2021

SUBJECT: Act 139, Sec. 27 An act relating to capital construction and State bonding budget adjustment, Brattleboro Retreat

This memorandum is submitted in response to the requirements of Act 139, Section 27 of the 2020 legislative session, which requires the Agency to submit an update with BGS and the Retreat covering:

- A) The Retreat financial reports, including income statement, balance sheet and cash flow projections.
- B) The Status of 12 level-1 beds including anticipated opening date and cost estimates to complete.
- C) An update on the development of a long-term strategic plan that analyzes current and future needs of the service delivery priorities and role of the Retreat in Vermont's mental health system of care.
- D) Update on the strategic plan for the long-term reuse of the renovated facility.

A) Please refer to Attachment A for Brattleboro Retreat's financial reports including income statement, balance sheet and cash flow projections.

B) The Status of 12 level-1 beds including anticipated opening date and cost estimates to complete.

The original design for the 12 level-1 beds included the renovation of two spaces. The program was not functioning in those spaces and the cost of two renovations was well over budget. The design team sought an alternative solution and found another vacant space on the Brattleboro Retreat campus that would better suit the programmatic needs, while reducing cost. Costs were still over budget, but less than the original dual renovation scheme. The project experienced many hardships due to COVID restrictions, including a month-long shutdown, limited workforce restrictions, restrictions related to out-of-state contractors, labor shortages and material delays. The project was estimated to be complete in Mid October 2020. The certificate of occupancy was granted on February 21st, 2021.

Total appropriations for the project were \$7.0M. All funds were expended. The beds are not open currently due to lack of staffing. The Brattleboro Retreat, along with many organizations across the state and nation is experiencing significant staffing shortages impacting their patient capacity. They are

making extensive efforts to recruit and continue to transparently communicate these efforts to AHS. The Retreat’s current plan sets a goal for October 1, 2021, to open 6 of the 12 level-1 beds by increasing staffing capacity.

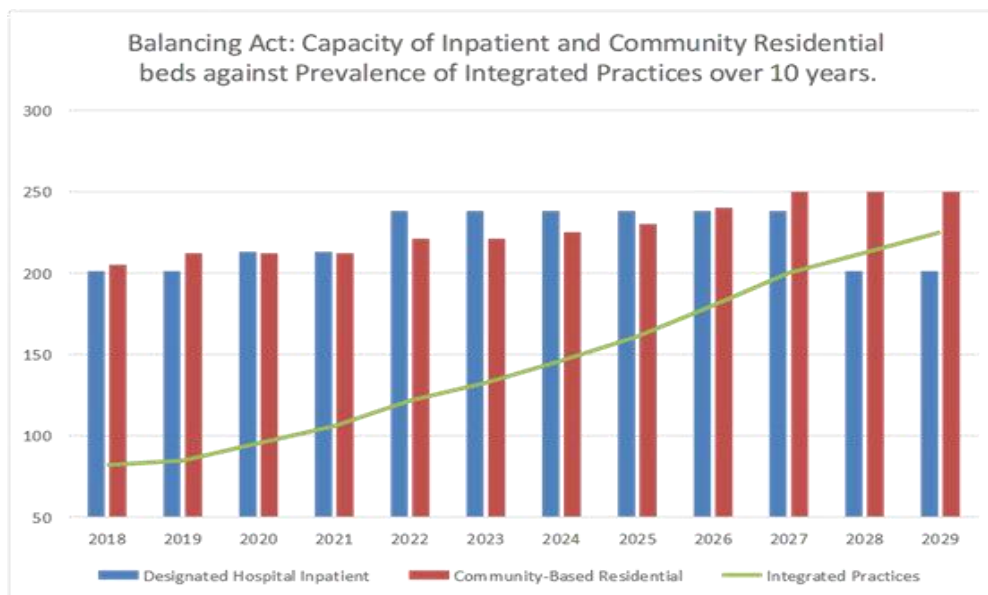
C) Update on the Development of Long-Term Strategic Plan and Role of the Retreat in Vermont’s Mental Health System of Care

In January of 2019, the Department of Mental Health submitted the legislative report, an “Evaluation of the Overarching Structure for the Delivery of Mental Health Services” as required by Act 82, Section 3(c) of the 2017 legislative session and as amended by Act 200, Section 9 of the 2018 legislative session. In that report, as noted below, the Department identified the need to engage in a robust stakeholder process to develop a 10-year vision and plan for delivery to the legislature by January 2020. The Department of Mental Health responded to this Legislative Charge as noted below and this served as the basis for the development of a 10-year plan to achieve integration of mental health services within a comprehensive and holistic health care system for Vermonters.

Vision 2030: A 10-Year Plan for an Integrated and Holistic System of Care was delivered to the Legislature in January of 2020 and is [available here](#).

As articulated in Vision 2030, goals to improve access and quality of care while reducing costs can best be realized with integrated care delivery - where all types of care providers are connected in delivering whole health care. Further, continuing to evaluate the integration of mental health care within a holistic health care system as it relates to inpatient psychiatric treatment remains a strategic priority. An essential element of this vision is to shift the balance between mental health services provided in the hospital to services delivered in the community.

The graph, below, shows that while inpatient capacity must grow initially, additional capacity in community residential levels of care and expansion of integrated care approaches may alleviate the need for inpatient level of care over time.



Because the impact of COVID-19 has significantly threatened the Retreat’s ability to provide mental

health care to Vermonters, and the Retreat's financial situation continues to be tenuous due to low client census and strained staffing capacity, AHS is working collaboratively with the Retreat on a long-term plan to stabilize the Retreat as a more adaptable component in the evolving integrated system of care in Vermont.

The Retreat's [Action Plan for Sustainability](#) was presented to the Legislature in June of 2020 and recognizes the need for nimble planning, adaptable work force and operation as we reconfigure and integrate our system of care. The Action Plan outlines key areas of current and future service delivery reconfigured for the Retreat including expansion of residential programming for adults and youth as well community-based service expansion opportunities.

The Department of Mental Health is already progressing toward an integrated system that will be guided by the newly assembled Mental Health Integration Council, which convened on July 13th and September 14th thus far, and will continue building a system that fully meets Vermont's need for affordable, accessible, quality health care. As we implement the Vision 2030 action plan with the Council, we will include the Retreat as a component of the analysis of current and future priorities- and a resource for meeting a broader range of mental health needs.

D) Update on the Strategic Plan for the Long-Term Reuse of the Renovated Facility

A team from DMH and leadership of the Retreat will continue to meet to develop a strategic plan for long term reuse of the renovated facility (12 new, Level 1 beds), anticipating over the long term an integrated system with increased community- based services and decreased need for psychiatric inpatient care. This work will be informed by Vision 2030 as well as the Analysis of Residential Beds Needs Report completed by DMH in 2020. Initial planning has highlighted opportunities for the Retreat in the following areas:

- Adult Rapid/Crisis Stabilization Unit that could provide rapid stabilization, assessment, psychiatric evaluation, brief treatment and social service supports for adults experiencing acute mental health concerns.
- Youth/Adolescent Hospital Diversion Program.
- Youth/Adolescent Partial Hospitalization.
- Additional secure residential capacity.

It should be noted that the impact of COVID-19 has resulted in significant fluctuation in the demand for mental health inpatient beds across state. It is unknown at this time what the long-term impact on need/demand for inpatient beds will be. However, it does remain that demand and occupancy for Level-1 Beds remains consistent. The ongoing need and demand for inpatient capacity across the state should be considered as part of the long-term planning for the strategic reuse of the new Level-1 beds at the Retreat.

The AHS and Brattleboro Retreat teams will continue to explore the aforementioned re-use opportunities, which will be inclusive of stakeholder feedback and responsiveness to system of care needs. Further engagement will require inclusion of legal and licensing experts as well as consideration of impact on business and revenue operations, and achievement of organizational efficiency for the Retreat. AHS is closely monitoring operations to understand the continued impact of COVID-19 on the census and revenue of the Retreat. AHS anticipates issuing further relief related to the loss of revenue at the Retreat from the Health Care Provider Stabilization program.

**BRATTLEBORO RETREAT
PATIENT STATISTICS
July 2021**

| Prior Year | Current Month | | | INPATIENT ADMISSIONS | Prior Year | Year-to-Date | | |
|------------|---------------|--------|-------------|---------------------------|------------|--------------|--------|-------------|
| | Actual | Budget | Fav/(Unfav) | | | Actual | Budget | Fav/(Unfav) |
| 59 | 25 | 36 | (11) | I/P Adult Psych (T2) | 341 | 211 | 204 | 7 |
| 24 | 12 | 24 | (12) | I/P Adolescent Psych (T3) | 201 | 130 | 185 | (55) |
| 12 | 10 | 12 | (2) | I/P Child Psych (O1) | 86 | 69 | 91 | (22) |
| 50 | 31 | 45 | (14) | I/P LGBT Psych (O2) | 256 | 246 | 306 | (60) |
| 2 | 8 | 7 | 1 | I/P Adult Intensive (T4) | 20 | 33 | 45 | (12) |
| - | - | 4 | (4) | I/P Adult Intensive (LL1) | - | - | 18 | (18) |
| 147 | 86 | 128 | (42) | TOTAL INPATIENT | 1,265 | 689 | 849 | (160) |

| | | | | PATIENT DAYS | | | | |
|-------|-------|-------|-------|---------------------------|--------|--------|--------|---------|
| 675 | 427 | 496 | (69) | I/P Adult Psych (T2) | 4,334 | 3,131 | 2,777 | 354 |
| 481 | 305 | 357 | (52) | I/P Adolescent Psych (T3) | 2,924 | 2,279 | 2,772 | (493) |
| 162 | 102 | 186 | (84) | I/P Child Psych (O1) | 1,721 | 1,049 | 1,484 | (435) |
| 394 | 366 | 372 | (6) | I/P LGBT Psych (O2) | 2,123 | 2,364 | 2,545 | (181) |
| 406 | 326 | 419 | (93) | I/P Adult Intensive (T4) | 2,708 | 2,447 | 2,865 | (418) |
| - | - | 279 | (279) | I/P Adult Intensive (LL1) | - | - | 1,194 | (1,194) |
| 2,118 | 1,526 | 2,109 | (583) | TOTAL INPATIENT | 15,980 | 11,270 | 13,637 | (2,367) |

| | | | | AVERAGE DAILY CENSUS | | | | |
|------|------|------|--------|---------------------------|------|------|------|--------|
| 21.8 | 13.8 | 16.0 | (2.2) | I/P Adult Psych (T2) | 20.4 | 14.8 | 13.1 | 1.7 |
| 15.5 | 9.8 | 11.5 | (1.7) | I/P Adolescent Psych (T3) | 13.8 | 10.8 | 13.1 | (2.3) |
| 5.2 | 3.3 | 6.0 | (2.7) | I/P Child Psych (O1) | 8.1 | 4.9 | 7.0 | (2.1) |
| 12.7 | 11.8 | 12.0 | (0.2) | I/P LGBT Psych (O2) | 10.0 | 11.2 | 12.0 | (0.9) |
| 13.1 | 10.5 | 13.5 | (3.0) | I/P Adult Intensive (T4) | 12.8 | 11.5 | 13.5 | (2.0) |
| - | - | 9.0 | (9.0) | I/P Adult Intensive (LL1) | - | - | 5.6 | (5.6) |
| 68.3 | 49.2 | 68.0 | (18.8) | TOTAL INPATIENT | 75.4 | 53.2 | 64.3 | (11.2) |

| | | | | AVERAGE LENGTH OF STAY | | | | |
|------|------|------|--------|---------------------------|------|------|------|--------|
| 11.5 | 39.8 | 13.6 | 26.2 | I/P Adult Psych (T2) | 12.7 | 17.0 | 13.6 | 3.4 |
| 18.2 | 16.0 | 15.0 | 1.0 | I/P Adolescent Psych (T3) | 14.6 | 17.0 | 15.0 | 2.0 |
| 20.8 | 10.6 | 16.2 | (5.6) | I/P Child Psych (O1) | 19.5 | 15.9 | 16.2 | (0.3) |
| 8.6 | 9.4 | 8.3 | 1.1 | I/P LGBT Psych (O2) | 8.2 | 9.7 | 8.3 | 1.4 |
| 90.0 | 40.4 | 65.2 | (24.8) | I/P Adult Intensive (T4) | 77.0 | 74.8 | 65.2 | 9.6 |
| - | - | 65.2 | (65.2) | I/P Adult Intensive (LL1) | - | - | 65.2 | (65.2) |
| 14.7 | 23.0 | 16.7 | 6.3 | TOTAL INPATIENT | 11.9 | 17.3 | 16.7 | 0.6 |

**BRATTLEBORO RETREAT
PATIENT STATISTICS
July 2021**

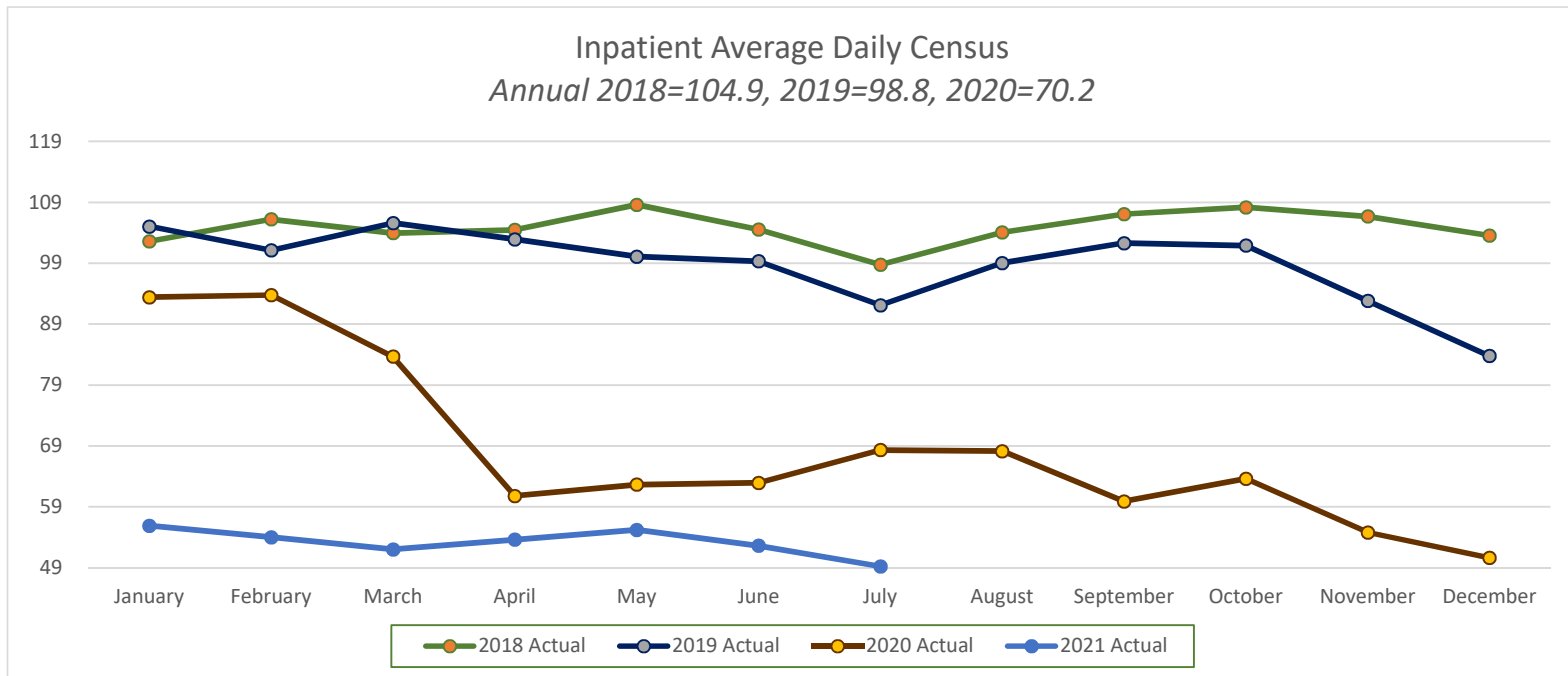
| Prior Year | Current Month | | | RESIDENTIAL ADMISSIONS | Prior Year | Year-to-Date | | |
|------------|---------------|--------|-------------|-------------------------------|------------|--------------|--------|-------------|
| | Actual | Budget | Fav/(Unfav) | | | Actual | Budget | Fav/(Unfav) |
| 2 | - | - | - | Adolescent Residential | 8 | - | - | - |
| 1 | - | - | - | ARCC | 3 | 2 | 3 | (1) |
| 3 | - | - | - | TOTAL RESIDENTIAL | 11 | 2 | 3 | (1) |
| | | | | PATIENT DAYS | | | | |
| 134 | - | - | - | Adolescent Residential | 1,028 | 35 | - | 35 |
| 155 | 201 | 183 | 18 | ARCC | 938 | 1,377 | 1,266 | 111 |
| 289 | 201 | 183 | 18 | TOTAL RESIDENTIAL | 1,966 | 1,412 | 1,266 | 146 |
| | | | | AVERAGE DAILY CENSUS | | | | |
| 4.3 | - | - | - | Adolescent Residential | 4.8 | 0.2 | - | 0.2 |
| 5.0 | 6.5 | 5.9 | 0.6 | ARCC | 4.4 | 6.5 | 6.0 | 0.5 |
| 9.3 | 6.5 | 5.9 | 0.6 | TOTAL RESIDENTIAL | 9.3 | 6.7 | 6.0 | 0.7 |
| | | | | AVERAGE LENGTH OF STAY | | | | |
| 182.0 | - | 120.0 | (120.0) | Adolescent Residential | 124.7 | 139.5 | 120.0 | 19.5 |
| - | 617.0 | 283.0 | 334.0 | ARCC | 304.0 | 617.0 | 283.0 | 334.0 |
| 182.0 | 617.0 | 152.0 | (152.0) | TOTAL RESIDENTIAL | 166.1 | 298.7 | 152.0 | 146.7 |

| Prior Year | Current Month | | | OUTPATIENT VISITS | Prior Year | Year-to-Date | | |
|------------|---------------|--------|-------------|----------------------------------|------------|--------------|--------|-------------|
| | Actual | Budget | Fav/(Unfav) | | | Actual | Budget | Fav/(Unfav) |
| 188 | - | 114 | (114) | Meadows School | 1,097 | 640 | 720 | (80) |
| | | | | Hospital Outpatient | | | | |
| 182 | 162 | 189 | (27) | Adult PHP | 1,567 | 1,615 | 1,284 | 331 |
| 81 | 98 | 42 | 56 | Hospital Outpatient | 194 | 642 | 358 | 284 |
| 263 | 260 | 231 | 29 | TOTAL PHP | 1,761 | 2,257 | 1,642 | 615 |
| | | | | TOTAL STARTING NOW | | | | |
| - | 8 | 21 | (13) | Starting Now-IDRP | - | 93 | 147 | (54) |
| 201 | 268 | 207 | 61 | Starting Now-OP | 1,579 | 1,915 | 1,586 | 329 |
| 201 | 276 | 228 | 48 | TOTAL STARTING NOW | 1,579 | 2,008 | 1,733 | 275 |
| | | | | TOTAL HOSPITAL OUTPATIENT | | | | |
| 1,317 | 1,446 | 1,218 | 228 | AMBCC | 8,483 | 9,883 | 8,136 | 1,747 |
| 1,781 | 1,982 | 1,677 | 305 | TOTAL HOSPITAL OUTPATIENT | 11,823 | 14,148 | 11,511 | 2,637 |

| Prior Year | Current Month | | | FULL TIME EQUIVALENTS | Prior Year | Year-to-Date | | |
|------------|---------------|--------|-------------|-----------------------------------|------------|--------------|--------|-------------|
| | Actual | Budget | Fav/(Unfav) | | | Actual | Budget | Fav/(Unfav) |
| 76.01 | 62.12 | 76.40 | 14.28 | * Contract FTE's | 78.67 | 60.94 | 73.89 | 12.96 |
| 386.72 | 311.37 | 296.24 | (15.14) | Worked FTE's | 433.03 | 330.73 | 348.04 | 17.31 |
| 462.73 | 373.49 | 372.64 | (0.85) | Total Worked FTE's | 511.70 | 391.67 | 421.93 | 30.26 |
| 5.33 | 5.80 | 4.59 | (1.21) | Total Worked FTE Per Equiv Pt Day | 5.24 | 5.61 | 5.46 | (0.15) |
| 515.11 | 421.60 | 456.50 | 34.90 | Total Paid FTE's | 577.10 | 427.35 | 460.37 | 33.02 |
| 5.93 | 6.55 | 5.63 | (0.92) | Total Paid FTE Per Equiv Pt Day | 5.91 | 6.12 | 5.96 | (0.16) |
| 43.64 | 39.36 | 48.20 | 8.84 | *Sodexo FTE's | 42.44 | 39.18 | 48.20 | 9.02 |
| 24.88 | 15.59 | 24.20 | 8.61 | *Nurse FTE's - Avant (YTD 6.99) | 25.72 | 15.56 | 20.60 | 5.04 |
| 0.96 | 1.40 | 4.00 | 2.60 | * Travel Physician FTE's | 4.67 | 1.37 | 5.14 | 3.77 |
| 6.53 | 5.76 | - | (5.76) | *Travel Other FTE's | 5.84 | 4.69 | - | (4.69) |

Inpatient Average Daily Census

| | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>August</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>December</u> | <u>Total</u> |
|-------------|----------------|-----------------|--------------|--------------|------------|-------------|-------------|---------------|------------------|----------------|-----------------|-----------------|--------------|
| 2017 Actual | 108 | 109 | 102 | 105 | 102 | 102 | 97 | 88 | 94 | 104 | 98 | 92 | 100 |
| 2018 Actual | 103 | 106 | 104 | 104 | 109 | 105 | 99 | 104 | 107 | 108 | 107 | 104 | 105 |
| 2019 Actual | 105 | 101 | 106 | 103 | 100 | 99 | 92 | 99 | 102 | 102 | 93 | 84 | 99 |
| 2020 Actual | 93 | 94 | 84 | 61 | 63 | 63 | 68 | 68 | 60 | 64 | 55 | 51 | 69 |
| 2021 Actual | 56 | 54 | 52 | 54 | 55 | 53 | 49 | | | | | | |



BRATTLEBORO RETREAT
Revenue by Program
July 2021

| Current Month | | | |
|----------------------|------------------|-------------------------|-----------------------|
| Actual | Budget | FAV/ (UNFAV) | % Variance |
| 1,308,755 | 1,520,240 | (211,485) | -14% |
| - | - | - | #DIV/0! |
| 1,123,015 | 1,140,180 | (17,165) | -2% |
| - | - | - | #DIV/0! |
| 999,190 | 1,284,235 | (285,045) | -22% |
| - | 855,135 | (855,135) | -100% |
| 988,200 | 1,156,680 | (168,480) | -15% |
| 330,480 | 602,640 | (272,160) | -45% |
| 4,749,640 | 6,559,110 | (1,809,470) | -28% |
| 766,160 | 1,033,365 | (267,205) | -26% |
| 5,515,800 | 7,592,475 | (2,076,675) | -27% |
| - | - | - | #DIV/0! |
| 337,680 | 307,440 | 30,240 | 10% |
| 337,680 | 307,440 | 30,240 | 10% |
| 356 | | 356 | |
| 338,036 | 307,440 | 30,596 | 10% |
| 5,853,836 | 7,899,915 | (2,046,079) | -26% |
| 50,751 | 48,279 | 2,472 | 5% |
| - | - | - | #DIV/0! |
| 50,751 | 48,279 | 2,472 | 5% |
| - | - | - | #DIV/0! |
| 222,011 | 221,916 | 95 | 0% |
| 222,011 | 221,916 | 95 | 0% |
| 29,992 | 11,348 | 18,644 | 164% |
| 345 | 1,816 | (1,471) | -81% |
| 252,348 | 235,080 | 17,268 | 7% |
| 488,531 | 288,857 | 199,674 | 69% |
| - | - | - | |
| 488,531 | 288,857 | 199,674 | 69% |
| 563,897 | 579,167 | (15,270) | -3% |
| 7,209,363 | 9,051,298 | (1,841,935) | -20% |
| - | | | |
| (102,670) | (7,535) | (95,135) | |
| (4,325,798) | (4,629,332) | 303,534 | |
| (81,316) | (300,814) | 219,498 | |
| (197,203) | (72,378) | (124,825) | |
| (4,706,987) | (5,010,059) | 303,072 | 6% |
| 2,502,376 | 4,041,239 | (1,538,862) | -38% |
| 34.7% | 44.6% | | |
| 43,583 | 80,000 | (36,417) | -46% |
| 117,181 | 68,072 | 49,109 | 72% |
| 2,663,141 | 4,189,311 | (1,526,170) | -36% |

| Year to Date | | | |
|-------------------------------|-------------------|-------------------------|-----------------------|
| Actual | Budget | FAV/ (UNFAV) | % Variance |
| 9,596,515 | 8,511,505 | 1,085,010 | 13% |
| - | - | - | #DIV/0! |
| 7,248,285 | 7,800,425 | (552,140) | -7% |
| - | - | - | #DIV/0! |
| 7,500,055 | 8,781,225 | (1,281,170) | -15% |
| - | 3,659,610 | (3,659,610) | -100% |
| 7,382,560 | 8,981,280 | (1,598,720) | -18% |
| 3,398,760 | 4,808,160 | (1,409,400) | -29% |
| 35,126,175 | 42,542,205 | (7,416,030) | -17% |
| 5,323,703 | 6,548,050 | (1,224,347) | -19% |
| 40,449,878 | 49,090,255 | (8,640,377) | -18% |
| 56,525 | - | 56,525 | #DIV/0! |
| 2,313,360 | 2,126,880 | 186,480 | 9% |
| 2,369,885 | 2,126,880 | 243,005 | 11% |
| 6,061 | | 6,061 | |
| 2,375,946 | 2,126,880 | 249,066 | 12% |
| 42,825,824 | 51,217,135 | (8,391,311) | -16% |
| 379,931 | 328,121 | 51,810 | 16% |
| - | - | - | #DIV/0! |
| 379,931 | 328,121 | 51,810 | 16% |
| - | - | - | #DIV/0! |
| 1,977,285 | 1,573,829 | 403,456 | 26% |
| 1,977,285 | 1,573,829 | 403,456 | 26% |
| 217,443 | 79,436 | 138,007 | 174% |
| 1,541 | 12,573 | (11,032) | -88% |
| 2,196,269 | 1,665,838 | 530,431 | 32% |
| 3,343,794 | 1,929,504 | 1,414,290 | 73% |
| (9,033) | - | (9,033) | |
| 3,334,761 | 1,929,504 | 1,405,257 | 73% |
| 4,405,427 | 3,844,232 | 561,195 | 15% |
| 53,142,212 | 58,984,830 | (5,842,618) | -10% |
| CONTRACTUAL ALLOWANCES | | | |
| (165,784) | (52,745) | (113,039) | |
| (30,538,338) | (29,943,676) | (594,662) | |
| (1,147,048) | (2,105,698) | 958,650 | |
| 260,990 | (506,647) | 767,637 | |
| (31,590,180) | (32,608,766) | 1,018,586 | 3% |
| 21,552,031 | 26,376,064 | (4,824,033) | -18% |
| 40.6% | 44.7% | | |
| 384,239 | 560,000 | (175,761) | -31% |
| 2,957,392 | 474,959 | 2,482,433 | 523% |
| 24,893,663 | 27,411,023 | (2,517,361) | -9% |

BRATTLEBORO RETREAT
Statement of Operations
July 2021

Current Month

Year to Date

| Actual | Budget | FAV/ (UNFAV) | % Variance |
|--------------------|------------------|-------------------------|-----------------------|
| 2,502,376 | 4,041,239 | (1,538,862) | -38% |
| 43,583 | 80,000 | (36,417) | -46% |
| 117,181 | 68,072 | 49,109 | 72% |
| 2,663,140 | 4,189,311 | (1,526,170) | -36% |
| 2,530,967 | 2,625,146 | 94,179 | 4% |
| 322,200 | 388,952 | 66,752 | 17% |
| 340 | 176 | (164) | -93% |
| 2,853,507 | 3,014,274 | 160,767 | 5% |
| 705,571 | 748,934 | 43,363 | 6% |
| 3,559,078 | 3,763,208 | 204,130 | 5% |
| 136,968 | 84,713 | (52,255) | -62% |
| 20,841 | 25,722 | 4,881 | 19% |
| 237,378 | 273,788 | 36,410 | 13% |
| 94,899 | 114,593 | 19,694 | 17% |
| 4,863 | 7,590 | 2,727 | 36% |
| 12,823 | 29,466 | 16,643 | 56% |
| 4,484 | 6,987 | 2,503 | 36% |
| 62,589 | 50,952 | (11,637) | -23% |
| 15,267 | 26,417 | 11,150 | 42% |
| 88,658 | 84,165 | (4,493) | -5% |
| 61,109 | 68,472 | 7,363 | 11% |
| 62,547 | 44,865 | (17,682) | -39% |
| 111,182 | 239,267 | 128,085 | 54% |
| 139,238 | 132,187 | (7,051) | -5% |
| 80,164 | 85,693 | 5,529 | 6% |
| 26,349 | 14,392 | (11,957) | -83% |
| 1,912 | 2,606 | 694 | 27% |
| 6,186 | 18,192 | 12,006 | 66% |
| 5,027 | 8,859 | 3,832 | 43% |
| 1,172,484 | 1,318,926 | 146,442 | 11% |
| 4,731,562 | 5,082,134 | 350,572 | 7% |
| (2,068,422) | (892,823) | (1,175,598) | 132% |
| -77.7% | -21.3% | | |
| 23,936 | - | 23,936 | |
| | | 0 | |
| | | 0 | |
| 23,936 | 0 | 23,936 | |
| (2,044,486) | (892,823) | (1,151,662) | 129% |

| | Actual | Budget | FAV/ (UNFAV) | % Variance |
|--|--------------------|--------------------|-------------------------|-----------------------|
| REVENUE | | | | |
| Net Patient Revenue | 21,552,031 | 26,376,064 | (4,824,033) | -18% |
| Net Premium Revenue | 384,239 | 560,000 | (175,761) | -31% |
| Other Operating Revenue | 2,957,392 | 474,959 | 2,482,433 | 523% |
| TOTAL OPERATING REVENUE | 24,893,662 | 27,411,023 | (2,517,361) | -9% |
| EXPENSES | | | | |
| Salaries & Wages | 17,206,333 | 17,776,347 | 570,014 | 3% |
| Contract Labor | 2,508,144 | 2,909,152 | 401,008 | 14% |
| Deferred Compensation | 2,380 | 1,232 | (1,148) | -93% |
| Total Salaries & Wages | 19,716,857 | 20,686,731 | 969,874 | 5% |
| Employee Benefits | 5,502,345 | 5,252,566 | (249,779) | -5% |
| Total Salaries, Wages & Benefits | 25,219,202 | 25,939,297 | 720,095 | 3% |
| Legal, Audit & Consulting | 1,343,202 | 749,231 | (593,971) | -79% |
| Supplies (Medical, Office, etc.) | 155,600 | 169,992 | 14,392 | 8% |
| Sodexo (Dietary, Hskpg, & Laundry) | 1,763,254 | 1,881,188 | 117,934 | 6% |
| Purchased Services | 703,864 | 796,094 | 92,230 | 12% |
| Outreach & Education | 41,868 | 53,633 | 11,765 | 22% |
| Pharmaceuticals | 142,346 | 206,262 | 63,916 | 31% |
| Travel, Education & Other Travel | 52,226 | 44,036 | (8,190) | -19% |
| Maintenance & Repairs | 408,463 | 356,663 | (51,800) | -15% |
| Recruiting & Relocation | 63,208 | 184,917 | 121,709 | 66% |
| Dues, Books & Subscriptions | 614,076 | 592,887 | (21,189) | -4% |
| Insurance | 486,866 | 484,441 | (2,425) | -1% |
| Interest | 317,050 | 311,455 | (5,595) | -2% |
| Taxes (Provider, Property, etc.) | 1,630,490 | 1,674,869 | 44,379 | 3% |
| Depreciation | 980,334 | 946,132 | (34,202) | -4% |
| Utilities | 608,639 | 599,854 | (8,785) | -1% |
| Rent/Lease Equip & Minor Equip | 144,086 | 100,093 | (43,993) | -44% |
| Patient Activities | 11,886 | 16,492 | 4,606 | 28% |
| Food (Non-Cafeteria) | 103,459 | 117,987 | 14,528 | 12% |
| Other | 33,930 | 62,011 | 28,081 | 45% |
| Total Other Operating Expenses | 9,604,847 | 9,348,237 | (256,610) | -3% |
| TOTAL OPERATING EXPENSES | 34,824,049 | 35,287,534 | 463,485 | 1% |
| NET OPERATING INCOME/(LOSS) | (9,930,387) | (7,876,511) | (2,053,876) | 26% |
| <i>Operating Margin %</i> | -39.9% | -28.7% | | |
| Nonoperating Revenues/(Expenses) | | | | |
| Income from Investments | 92,820 | - | 92,820 | |
| Net Assets Released from Restrictions | | | 0 | |
| Equity Income for VCC Joint Venture | | | 0 | |
| Net Non-Oper Gain/(Loss) on Investments | 92,820 | 0 | 92,820 | |
| Net Income/(Loss) | (9,837,567) | (7,876,511) | (1,961,056) | 25% |

**BRATTLEBORO RETREAT
BALANCE SHEET
July 2021**

| | 7/31/2021 | 6/30/21 | 12/31/20 |
|---|--------------------------|--------------------------|--------------------------|
| ASSETS | | | |
| CURRENT ASSETS | | | |
| Cash | 9,461,151 | 13,270,136 | 6,234,849 |
| Patient Accounts Receivable | 9,613,704 | 7,719,217 | 7,344,976 |
| APM Payments not yet applied | (8,450,299) | (7,912,280) | - |
| Inventories | 150,075 | 150,075 | 150,075 |
| Prepaid Expenses | 253,647 | 750,818 | 1,127,701 |
| Other | 559,045 | 191,866 | 354,675 |
| | <u>11,587,322</u> | <u>14,169,831</u> | <u>15,212,276</u> |
| INVESTMENTS | | | |
| Board-designated Assets | 3,038,343 | 3,038,343 | 3,218,698 |
| Endowment Fund | 1,342,820 | 1,322,136 | 1,083,329 |
| | <u>4,381,163</u> | <u>4,360,479</u> | <u>4,302,027</u> |
| ASSETS LIMITED AS TO USE | | | |
| VSH Project Contribution | 27,878 | 27,878 | 711,923 |
| Deferred Cost of Issuance | 42,031 | 42,926 | 48,291 |
| | <u>69,909</u> | <u>70,804</u> | <u>760,214</u> |
| PROPERTY, PLANT & EQUIPMENT | | | |
| Property, Plant & Equipment | 64,428,565 | 64,399,069 | 63,926,334 |
| Accumulated Depreciation | (42,327,443) | (42,187,711) | (41,341,016) |
| | <u>22,101,122</u> | <u>22,211,358</u> | <u>22,585,318</u> |
| OTHER ASSETS | | | |
| Cash Surrender Value - Life Insurance | 525,049 | 525,049 | 525,049 |
| 457B Deferred Comp Plan | 491,873 | 487,229 | 565,919 |
| Insurance Settlement Proceeds | - | - | - |
| Investment in VCC, LLC | 188,551 | 188,551 | 188,551 |
| | <u>1,205,473</u> | <u>1,200,829</u> | <u>1,279,519</u> |
| TOTAL ASSETS | <u><u>39,344,989</u></u> | <u><u>42,013,301</u></u> | <u><u>44,139,354</u></u> |
| LIABILITIES & NET ASSETS | | | |
| CURRENT LIABILITIES | | | |
| Accounts Payable & Accrued Expenses | 14,303,867 | 14,982,462 | 7,657,017 |
| Salaries & Wages Payable | 1,074,737 | 875,576 | 1,271,953 |
| Accrued Earned Time | 2,197,753 | 2,190,094 | 2,199,651 |
| Working Capital Line of Credit | 0 | 0 | 0 |
| Bond VEHBFA Series 2015 | 9,927,564 | 9,998,467 | 10,420,197 |
| Stimulus Advance Medicare | 1,424,409 | 1,513,646 | 1,678,932 |
| Stimulus Advance Medicaid | 0 | 0 | (1,462,536) |
| Due to/from Third Party Payors | (71,827) | (71,827) | 0 |
| | <u>28,856,503</u> | <u>29,488,418</u> | <u>21,765,215</u> |
| OTHER LIABILITIES | | | |
| Deferred Compensation | 40,043 | 39,703 | 52,663 |
| Insurance Settlement Proceeds | 0 | 0 | 0 |
| 457B Deferred Comp Plan | 491,873 | 487,229 | 565,919 |
| | <u>531,916</u> | <u>526,932</u> | <u>618,582</u> |
| LONG-TERM DEBT | | | |
| Bond VEHBFA Series 2015 | - | - | 0 |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| NET ASSETS | | | |
| Restricted | 351,565 | 349,378 | 339,465 |
| Temporary Restricted | 9,384,565 | 9,383,647 | 11,358,019 |
| Unrestricted | 220,440 | 2,264,926 | 10,058,074 |
| | <u>9,956,570</u> | <u>12,007,951</u> | <u>11,755,558</u> |
| TOTAL LIABILITIES & NET ASSETS | <u><u>39,344,989</u></u> | <u><u>42,013,301</u></u> | <u><u>44,139,354</u></u> |

BRATTLEBORO RETREAT
STATEMENT OF CASH FLOWS
July 2021

Cash flows from operating activities:

| | |
|--|--------------------|
| Change in net assets | \$ (2,044,000) |
| Adjustments to reconcile the change in net assets to net cash (used) provided by operating activities | |
| Depreciation | 980,000 |
| Change in equity VCC | 0 |
| (Increase) decrease in | |
| Accounts Receivable | (1,356,985) |
| Prepaid and other expenses | 131,000 |
| Increase (decrease) in | |
| Accounts Payable and accrued expenses | (679,000) |
| Line of Credit increase/(decrease) | 0 |
| Accrued salaries and related amounts | 207,000 |
| Due to third-party payors | 0 |
| Stimulus Advance Medicare | (89,000) |
| Stimulus Advance Medicaid | 0 |
| Net cash provided (used) by operating activities | <u>(2,850,985)</u> |

Cash flows from investing activities:

| | |
|--|------------------|
| Purchases of property and equipment | (869,000) |
| VSH bed-expansion - funds released | 0 |
| Changes to restricted assets | (18,000) |
| Net cash provided (used) by investing activities | <u>(887,000)</u> |

Cash flows from financing activities:

| | |
|----------------------------|-----------------|
| Payments of long-term debt | <u>(71,000)</u> |
|----------------------------|-----------------|

Net increase (decrease) in cash (3,808,985)

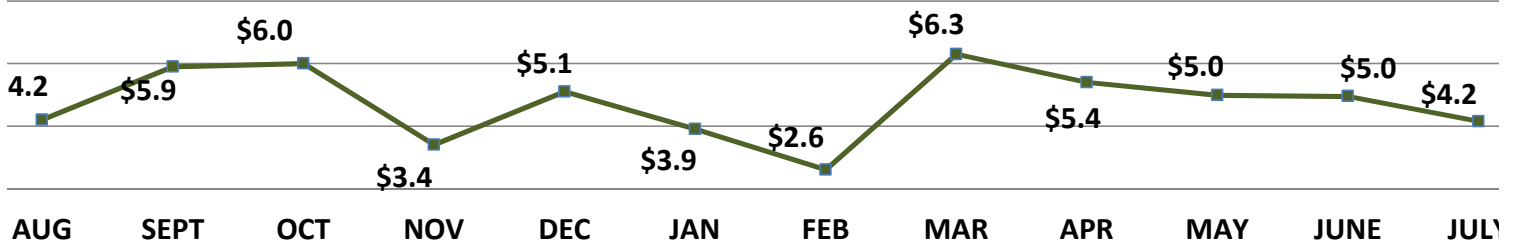
Cash and cash equivalents, beginning of month 13,270,136

Cash and cash equivalents, as of July 31, 2021 \$ 9,461,151

**Brattleboro Retreat
FY 2021
Financial Indicators**

| | 2020 <u>EOY</u> | 2021 <u>Budget</u> | July <u>Actual</u> | July <u>Budget</u> |
|---|--------------------|-----------------------|-----------------------|-----------------------|
| Statistics | | | | |
| Inpatient Days | 25,073 | 24,901 | 1,526 | 2,109 |
| Residential Days | 3,319 | 2,190 | 201 | 183 |
| Outpatient Visits/PHP | 23,522 | 19,652 | 1,982 | 1,677 |
| Profitability / Cash Flow: | | | | |
| Operating Income | \$ 68,394,268 | \$ 49,639,428 | \$ 2,663,140 | \$ 4,189,311 |
| Net Income | \$ (2,573,160) | \$ (11,195,062) | \$ (2,068,422) | \$ (892,823) |
| Operating Margin | -4.3% | -23.2% | -77.7% | -21.3% |
| Excess Margin | -3.8% | -23.2% | -76.8% | -21.3% |
| Cash Receipts | \$ 57,373,516 | N/A | \$ 4,159,886 | N/A |
| Days Cash on Hand without Line of Credit Availability | 49 | N/A | 82 | N/A |
| Citizen Bank Covenant Ratios | | | | |
| Debt Service Coverage Ratio (req. 1.20) | 0.66 | 1.20 | (5.73) | N/A |
| Liquidity Ratio (req. 0.50) | 0.8 | 0.5 | 1.48 | N/A |
| Debt: | | | | |
| Capitalization Ratio | 71% | 61% | 69% | N/A |
| Average Age of Plant | 24.2 | 21.1 | 25.3 | N/A |
| Liquidity: | | | | |
| Net Days in A/R | 55 | N/A | 115 | N/A |
| Days in A/P (including Contract Labor expense) | 89 | N/A | 117 | N/A |
| Days in A/P (without Contract Labor expense) | 114 | N/A | 153 | N/A |

Cash Received (millions)



**The Brattleboro Retreat
Debt Covenant Testing
7/31/2021**

Update links

Debt Service Coverage Ratio

| | |
|--|-------------------------------|
| <u>Change in unrestricted net assets</u> | (9,837,633) |
| Plus: | |
| 5.5% Investments | 227,829 |
| Interest Expense | 536,653 |
| Depreciation and amortization | 980,334 |
| Adjustments for Non Operating: | |
| Income from Investments | (183,558) |
| Income available for debt service | <u><u>(8,276,375)</u></u> |

Divided by:

| | |
|--|-------------------------|
| Interest Expense | 536,653 |
| Current maturities of LTD in testing time period | 908,114 |
| | <u><u>1,444,767</u></u> |

| | |
|-----------------|-------------------|
| <u>Required</u> | <u>Compliance</u> |
| 1.20 | No |

Debt Service Coverage Ratio -5.73

Liquidity Ratio

| | |
|---|------------------|
| Unrestricted Cash & Cash Equivalents | 10,594,011 |
| Unrestricted investments | <u>4,142,342</u> |
| Total Unrestricted Cash & Marketable Securities | 14,736,352 |

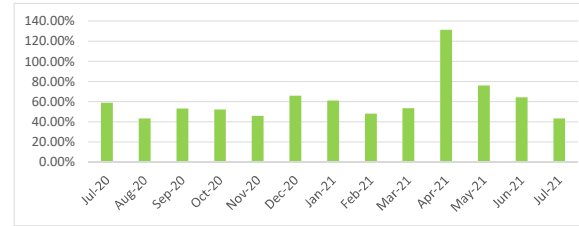
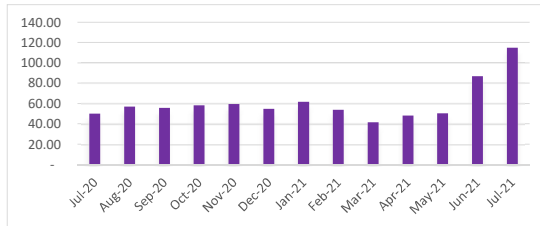
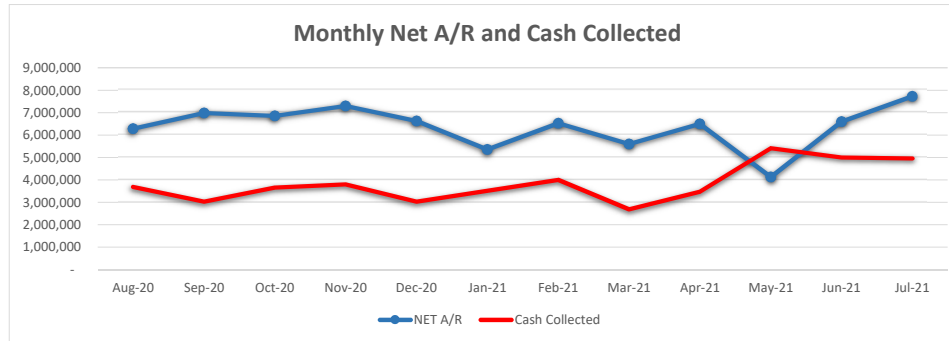
Divided by:

| | |
|-------------|-------------------------|
| Funded Debt | <u><u>9,927,564</u></u> |
|-------------|-------------------------|

| | |
|-----------------|-------------------|
| <u>Required</u> | <u>Compliance</u> |
| 0.5000 | Yes |

Liquidity Ratio 1.48

**Brattleboro Retreat
Days in Accounts Receivable**



| | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | 13 Month Average |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Aging by Days | | | | | | | | | | | | | | |
| 0-30 | 8,845,686 | 9,133,163 | 8,898,192 | 9,720,770 | 12,857,235 | 15,901,523 | 12,816,367 | 11,357,260 | 10,066,377 | 14,575,008 | 13,503,470 | 13,606,858 | 15,044,718 | 12,025,125 |
| 31-60 | 1,975,883 | 1,436,342 | 1,362,691 | 1,879,363 | 2,488,277 | 2,204,683 | 1,430,770 | 3,334,539 | 1,035,739 | 848,981 | 943,764 | 2,236,159 | 1,076,017 | 1,711,785 |
| 61-90 | 1,369,489 | 1,283,437 | 1,115,802 | 819,242 | 1,013,977 | 2,051,243 | 640,168 | 2,074,979 | 2,852,177 | 2,262,513 | 3,199,276 | 1,475,735 | (56,456) | 1,546,275 |
| 91-120 | 266,550 | 1,543,254 | 1,160,605 | 637,675 | 1,235,431 | 1,074,500 | 1,145,559 | 1,702,202 | 1,302,795 | 495,106 | 1,078,709 | 927,419 | 2,900,127 | 1,189,995 |
| 121 and over | 14,460,091 | 13,224,289 | 13,088,670 | 12,048,518 | 7,153,610 | 1,309,525 | 6,679,873 | 4,940,632 | 4,849,541 | 3,743,443 | 4,004,244 | 3,012,186 | 5,413,865 | 7,225,268 |
| Total Gross A/R | 26,917,698 | 26,620,484 | 25,625,960 | 25,105,569 | 24,748,530 | 22,541,474 | 22,712,737 | 23,409,612 | 20,106,628 | 21,925,051 | 22,729,463 | 21,258,356 | 24,378,271 | 23,698,449 |
| Contractual | 20,638,376 | 19,639,529 | 18,771,021 | 17,811,516 | 18,119,887 | 17,195,498 | 16,182,728 | 17,819,069 | 13,608,130 | 17,797,058 | 16,135,815 | 13,539,139 | 14,764,567 | 17,078,641 |
| Net A/R | 6,279,322 | 6,980,955 | 6,854,939 | 7,294,053 | 6,628,643 | 5,345,976 | 6,530,009 | 5,590,543 | 6,498,498 | 4,127,993 | 6,593,648 | 7,719,217 | 9,613,704 | 6,619,808 |
| Cash Collected | 3,685,727 | 3,019,305 | 3,646,381 | 3,796,244 | 3,027,949 | 3,514,408 | 3,990,170 | 2,682,309 | 3,468,832 | 5,410,460 | 4,998,224 | 4,950,078 | 4,159,886 | 3,873,075 |
| Days in A/R | 50.02 | 56.72 | 55.58 | 58.16 | 59.34 | 54.70 | 61.50 | 53.60 | 41.30 | 48.10 | 50.10 | 86.70 | 114.80 | 61 |
| % of Cash Collected to A/R | 58.70% | 43.25% | 53.19% | 52.05% | 45.68% | 65.74% | 61.11% | 47.98% | 53.38% | 131.07% | 75.80% | 64.13% | 43.27% | 58.51% |
| Contractual % | 77% | 74% | 73% | 71% | 73% | 76% | 71% | 76% | 68% | 81% | 71% | 64% | 61% | 72% |

**Brattleboro Retreat
Days in Accounts Payable**

| Aging by Days | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Average |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Current | 1,826,778 | 1,360,564 | 1,495,357 | 1,710,398 | 2,144,361 | 551,014 | 1,504,189 | 1,596,619 | 1,797,449 | 1,534,502 | 1,224,920 | 1,079,568 | 1,395,512.58 |
| 1-30 | 125,313 | 541,375 | 294,204 | 593,512 | 1,024,127 | 1,410,367 | 1,382,479 | 936,595 | 691,138 | 616,676 | 487,935 | 332,969 | 675,310.10 |
| 31-60 | 2 | 7,243 | 548,686 | 479,057 | 4,985 | 423,740 | 471,307 | 406,146 | 311,860 | 87,226 | 255,342 | 29,026 | 249,632.85 |
| 61 and Over | 1,730,758 | 1,294,071 | 1,085,956 | 1,613,994 | 2,109,718 | 2,343,624 | 2,362,997 | 2,784,874 | 2,735,412 | 3,179,268 | 3,280,439 | 3,667,926 | 2,043,425.89 |
| Total Accounts Payable | 3,682,851 | 3,203,254 | 3,424,204 | 4,396,961 | 5,283,191 | 4,728,745 | 5,720,972 | 5,724,234 | 5,535,858 | 5,417,672 | 5,248,636 | 5,109,489 | 4,363,881 |
| Days in A/P | 68 | 59 | 56 | 78 | 89 | 98 | 103 | 116 | 100 | 89 | 83 | 117 | 82 |

Note:

The Total Provider Tax included in the aging is: \$ 4,084,524.69

System: HISTORICAL AGED TRIAL BALANCE

Brattleboro Retreat

Payables Management

Ranges: Vendor ID:

Class ID: First - Last

Vendor Name: First - Last

Aging Date: 7/31/2021

Exclude: Zero Balance, No Activity, Fully Paid Documents, Unposted Applied Credit Documents, Multicurrency Info

Aged By: Due Date

| Vendor ID: | Vouchers | Due | Current Period | 31 - 60 Days | 61 - 90 Days | 91 and Over |
|------------|----------|--------------|----------------|--------------|--------------|-------------|
| A359 | 3 | \$119,096.82 | \$119,096.82 | \$0.00 | \$0.00 | \$0.00 |
| A367 | 2 | \$1,035.34 | \$1,035.34 | \$0.00 | \$0.00 | \$0.00 |
| A736 | 2 | \$28,750.36 | \$28,750.36 | \$0.00 | \$0.00 | \$0.00 |
| A877 | 1 | \$48.00 | \$48.00 | \$0.00 | \$0.00 | \$0.00 |
| A990 | 1 | \$66,113.57 | \$66,113.57 | \$0.00 | \$0.00 | \$0.00 |
| B254 | 2 | \$564.94 | \$564.94 | \$0.00 | \$0.00 | \$0.00 |
| B270 | 1 | (\$2.49) | (\$2.49) | \$0.00 | \$0.00 | \$0.00 |
| B430 | 3 | \$78.45 | \$78.45 | \$0.00 | \$0.00 | \$0.00 |
| B469 | 1 | \$2,300.00 | \$2,300.00 | \$0.00 | \$0.00 | \$0.00 |
| B617 | 2 | \$568.64 | \$568.64 | \$0.00 | \$0.00 | \$0.00 |
| B730 | 6 | \$311.31 | \$234.86 | \$76.45 | \$0.00 | \$0.00 |
| B743 | 1 | \$190.28 | \$190.28 | \$0.00 | \$0.00 | \$0.00 |
| B770 | 1 | \$798.96 | \$798.96 | \$0.00 | \$0.00 | \$0.00 |
| B798 | 1 | \$23.72 | \$23.72 | \$0.00 | \$0.00 | \$0.00 |
| C004 | 1 | \$6,950.93 | \$6,950.93 | \$0.00 | \$0.00 | \$0.00 |
| C1000 | 1 | \$360.00 | \$360.00 | \$0.00 | \$0.00 | \$0.00 |
| C283 | 1 | \$50.32 | \$50.32 | \$0.00 | \$0.00 | \$0.00 |
| C306 | 1 | \$40.64 | \$40.64 | \$0.00 | \$0.00 | \$0.00 |
| C317 | 2 | \$26.40 | \$0.00 | \$0.00 | \$0.00 | \$26.40 |
| C436 | 1 | \$888.00 | \$888.00 | \$0.00 | \$0.00 | \$0.00 |
| C475 | 1 | \$13,000.00 | \$13,000.00 | \$0.00 | \$0.00 | \$0.00 |
| C583 | 3 | \$506.88 | \$506.88 | \$0.00 | \$0.00 | \$0.00 |
| C627 | 1 | \$174.92 | \$174.92 | \$0.00 | \$0.00 | \$0.00 |
| C722 | 4 | \$15,500.93 | \$15,500.93 | \$0.00 | \$0.00 | \$0.00 |
| C775 | 2 | \$5,164.35 | \$2,549.05 | \$0.00 | \$0.00 | \$2,615.30 |
| C868 | 1 | \$5,276.07 | \$0.00 | \$5,276.07 | \$0.00 | \$0.00 |
| C976 | 1 | \$480.00 | \$480.00 | \$0.00 | \$0.00 | \$0.00 |
| D237 | 1 | \$13.25 | \$13.25 | \$0.00 | \$0.00 | \$0.00 |
| D540 | 1 | \$1,225.08 | \$1,225.08 | \$0.00 | \$0.00 | \$0.00 |
| D692 | 11 | \$100,894.50 | \$26,894.50 | \$18,500.00 | \$18,500.00 | \$37,000.00 |
| E537 | 2 | \$8,246.21 | \$8,246.21 | \$0.00 | \$0.00 | \$0.00 |
| E832 | 1 | (\$34.20) | (\$34.20) | \$0.00 | \$0.00 | \$0.00 |
| F923 | 4 | \$1,210.00 | \$1,210.00 | \$0.00 | \$0.00 | \$0.00 |
| G236 | 1 | \$1,091.14 | \$1,091.14 | \$0.00 | \$0.00 | \$0.00 |
| G307 | 2 | \$5,001.44 | \$5,001.44 | \$0.00 | \$0.00 | \$0.00 |
| G462 | 1 | \$1,763.02 | \$1,763.02 | \$0.00 | \$0.00 | \$0.00 |
| G473 | 2 | \$200.00 | \$200.00 | \$0.00 | \$0.00 | \$0.00 |
| G498 | 1 | (\$245.80) | (\$245.80) | \$0.00 | \$0.00 | \$0.00 |
| G647 | 1 | \$49.00 | \$49.00 | \$0.00 | \$0.00 | \$0.00 |
| G755 | 1 | \$195.00 | \$195.00 | \$0.00 | \$0.00 | \$0.00 |
| G911 | 1 | \$441.00 | \$441.00 | \$0.00 | \$0.00 | \$0.00 |
| H217 | 1 | \$33.23 | \$33.23 | \$0.00 | \$0.00 | \$0.00 |
| H481 | 5 | \$1,709.30 | \$1,709.30 | \$0.00 | \$0.00 | \$0.00 |
| H555 | 1 | \$2,884.29 | \$2,884.29 | \$0.00 | \$0.00 | \$0.00 |
| H556 | 2 | (\$1,675.68) | (\$1,675.68) | \$0.00 | \$0.00 | \$0.00 |
| H558 | 2 | \$1,082.40 | \$0.00 | \$0.00 | \$1,082.40 | \$0.00 |
| H894 | 1 | \$588.00 | \$588.00 | \$0.00 | \$0.00 | \$0.00 |
| H974 | 5 | \$10,250.00 | \$7,470.00 | \$2,780.00 | \$0.00 | \$0.00 |
| I008 | 1 | (\$256.15) | (\$256.15) | \$0.00 | \$0.00 | \$0.00 |
| I444 | 1 | \$1,250.00 | \$1,250.00 | \$0.00 | \$0.00 | \$0.00 |
| J775 | 3 | \$2,680.07 | \$0.00 | \$0.00 | \$297.69 | \$2,382.38 |
| L160 | 1 | (\$16.00) | (\$16.00) | \$0.00 | \$0.00 | \$0.00 |
| L351 | 1 | \$6,525.72 | \$6,525.72 | \$0.00 | \$0.00 | \$0.00 |

| | | | | | | |
|-------|----|----------------|----------------|--------------|-------------|----------------|
| L807 | 1 | \$331.80 | \$331.80 | \$0.00 | \$0.00 | \$0.00 |
| L857 | 1 | \$305.00 | \$305.00 | \$0.00 | \$0.00 | \$0.00 |
| L993 | 4 | \$40,352.44 | \$40,352.44 | \$0.00 | \$0.00 | \$0.00 |
| M289 | 1 | \$427.48 | \$427.48 | \$0.00 | \$0.00 | \$0.00 |
| M824 | 1 | \$165.88 | \$165.88 | \$0.00 | \$0.00 | \$0.00 |
| M942 | 16 | \$3,966.58 | \$3,966.58 | \$0.00 | \$0.00 | \$0.00 |
| M966 | 12 | \$2,652.12 | \$2,550.50 | \$101.62 | \$0.00 | \$0.00 |
| N392 | 1 | \$11,594.00 | \$11,594.00 | \$0.00 | \$0.00 | \$0.00 |
| N403 | 1 | \$3,088.44 | \$3,088.44 | \$0.00 | \$0.00 | \$0.00 |
| O135 | 1 | \$300.00 | \$300.00 | \$0.00 | \$0.00 | \$0.00 |
| O493 | 2 | \$149.65 | \$149.65 | \$0.00 | \$0.00 | \$0.00 |
| P242 | 3 | \$5,505.94 | \$5,505.94 | \$0.00 | \$0.00 | \$0.00 |
| P330 | 4 | \$344.84 | \$344.84 | \$0.00 | \$0.00 | \$0.00 |
| P382 | 18 | \$4,084,524.69 | \$231,367.00 | \$231,367.00 | \$0.00 | \$3,621,790.69 |
| P385 | 1 | \$1,989.93 | \$1,989.93 | \$0.00 | \$0.00 | \$0.00 |
| P551 | 1 | \$970.00 | \$970.00 | \$0.00 | \$0.00 | \$0.00 |
| P725 | 1 | \$433.19 | \$433.19 | \$0.00 | \$0.00 | \$0.00 |
| P846 | 1 | \$2,225.00 | \$0.00 | \$2,225.00 | \$0.00 | \$0.00 |
| P847 | 1 | \$306.00 | \$0.00 | \$0.00 | \$0.00 | \$306.00 |
| Q436 | 2 | \$3,260.00 | \$3,260.00 | \$0.00 | \$0.00 | \$0.00 |
| S061 | 1 | \$1,650.00 | \$1,650.00 | \$0.00 | \$0.00 | \$0.00 |
| S139 | 1 | \$33.00 | \$33.00 | \$0.00 | \$0.00 | \$0.00 |
| S210 | 1 | (\$477.82) | (\$477.82) | \$0.00 | \$0.00 | \$0.00 |
| S271 | 1 | \$115.00 | \$115.00 | \$0.00 | \$0.00 | \$0.00 |
| S325 | 1 | \$2,141.75 | \$2,141.75 | \$0.00 | \$0.00 | \$0.00 |
| S414 | 2 | \$3,614.07 | \$3,614.07 | \$0.00 | \$0.00 | \$0.00 |
| S45 | 1 | (\$312.50) | (\$312.50) | \$0.00 | \$0.00 | \$0.00 |
| S526 | 1 | \$182.90 | \$182.90 | \$0.00 | \$0.00 | \$0.00 |
| S535 | 1 | \$554.60 | \$554.60 | \$0.00 | \$0.00 | \$0.00 |
| S665 | 13 | \$299,971.56 | \$234,085.32 | \$65,886.24 | \$0.00 | \$0.00 |
| S797 | 4 | \$125,112.20 | \$125,112.20 | \$0.00 | \$0.00 | \$0.00 |
| S915 | 1 | \$491.07 | \$491.07 | \$0.00 | \$0.00 | \$0.00 |
| SQ5 | 14 | \$7,015.41 | \$2,223.30 | \$987.16 | \$0.00 | \$3,804.95 |
| SS5 | 1 | \$5,875.00 | \$5,875.00 | \$0.00 | \$0.00 | \$0.00 |
| T502 | 1 | (\$590.91) | (\$590.91) | \$0.00 | \$0.00 | \$0.00 |
| T933 | 1 | \$104.00 | \$104.00 | \$0.00 | \$0.00 | \$0.00 |
| U180 | 4 | \$66.78 | \$66.78 | \$0.00 | \$0.00 | \$0.00 |
| U201 | 2 | \$39,716.25 | \$39,716.25 | \$0.00 | \$0.00 | \$0.00 |
| U333 | 1 | \$500.00 | \$500.00 | \$0.00 | \$0.00 | \$0.00 |
| U789 | 1 | (\$125.08) | (\$125.08) | \$0.00 | \$0.00 | \$0.00 |
| V128 | 1 | \$187.43 | \$187.43 | \$0.00 | \$0.00 | \$0.00 |
| V44 | 1 | \$4,602.14 | \$4,602.14 | \$0.00 | \$0.00 | \$0.00 |
| V441 | 2 | \$6,409.18 | \$4,903.17 | \$0.00 | \$1,506.01 | \$0.00 |
| V571 | 1 | \$2,205.86 | \$2,205.86 | \$0.00 | \$0.00 | \$0.00 |
| V813 | 1 | \$256.25 | \$256.25 | \$0.00 | \$0.00 | \$0.00 |
| V963 | 4 | \$17,780.00 | \$5,000.00 | \$5,140.00 | \$7,640.00 | \$0.00 |
| W148 | 3 | (\$438.36) | (\$438.36) | \$0.00 | \$0.00 | \$0.00 |
| W250 | 10 | \$2,463.67 | \$1,955.15 | \$508.52 | \$0.00 | \$0.00 |
| W310 | 4 | \$1,246.39 | \$1,246.39 | \$0.00 | \$0.00 | \$0.00 |
| W332 | 1 | (\$80.00) | (\$80.00) | \$0.00 | \$0.00 | \$0.00 |
| W335 | 1 | \$187.96 | \$187.96 | \$0.00 | \$0.00 | \$0.00 |
| W349 | 1 | \$875.00 | \$875.00 | \$0.00 | \$0.00 | \$0.00 |
| W666 | 1 | \$211.76 | \$211.76 | \$0.00 | \$0.00 | \$0.00 |
| W763 | 1 | \$136.00 | \$136.00 | \$0.00 | \$0.00 | \$0.00 |
| W825 | 51 | \$2,810.58 | \$2,689.48 | \$121.10 | \$0.00 | \$0.00 |
| Z523 | 1 | \$5,900.00 | \$5,900.00 | \$0.00 | \$0.00 | \$0.00 |
| Z526 | 2 | \$2,802.51 | \$2,802.51 | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$5,109,488.79 | \$1,079,567.81 | \$332,969.16 | \$29,026.10 | \$3,667,925.72 |

Vendor Totals: Due Current Period 31 - 60 Days 61 - 90 Days 91 and Over

110 \$5,109,488.79 \$1,079,567.81 \$332,969.16 \$29,026.10 \$3,667,925.72