

MEMORANDUM

TO: Senator Ann Cummings; Representative Catherine Toll; Representative Peter J. Fagan; Representative Janet Ancel; Senator Tim Ashe; Representative Mary S. Hooper; Senator Jane Kitchel; Representative William J. Lippert Jr.; Senator Dick Sears Jr. Senator Richard Westman

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

DATE: July 29, 2020

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. *Update provided by the Department of Buildings and General Services.*

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. An additional \$1.7 million was appropriated in FY 2021 to complete the project.

Construction is 80% complete. With only 2.5 months remaining on a job of this size all large tasks are nearing completion. Construction cost risk factors have been discovered or eliminated. The tasks

remaining are finish work. Construction completion is scheduled for mid-October. The original completion timeline was early August. The project was shut down from March 24th until April 27th to complying with Covid restrictions. The contractor estimates the project moved at 40% production for 8 weeks due to Covid restrictions. The project is still only up to 95% production. Covid restrictions that impacted the project were out of state travel and number of people onsite. Out of State Travel restrictions are still proving to be a challenge as the job includes specialty contractors from across the country. The project had most equipment and materials already onsite to the supply chain was not a large factor in project delays. Covid Related supply chain issue could have a negative impact on Owner fit-up.

Fit-up of owner equipment and operational setup and training will take place between construction completion in mid- October and January 2021. Brattleboro Retreat anticipates patient occupancy starting January 2021.

The original appropriations totaled \$5.5 million. The state has been invoiced \$5,372,668.20 to date. The funds remaining from the original appropriation totals \$127,331.80.

The additional \$1.5 million appropriated in FY2021 funds will be used to cover Guaranteed Maximum Price overage after the scope change, design fees as a result in the scope change, change orders, and Furniture, Fixtures, and Equipment. The remaining cost risk factors and project delays are all related to Owner Fit-up.

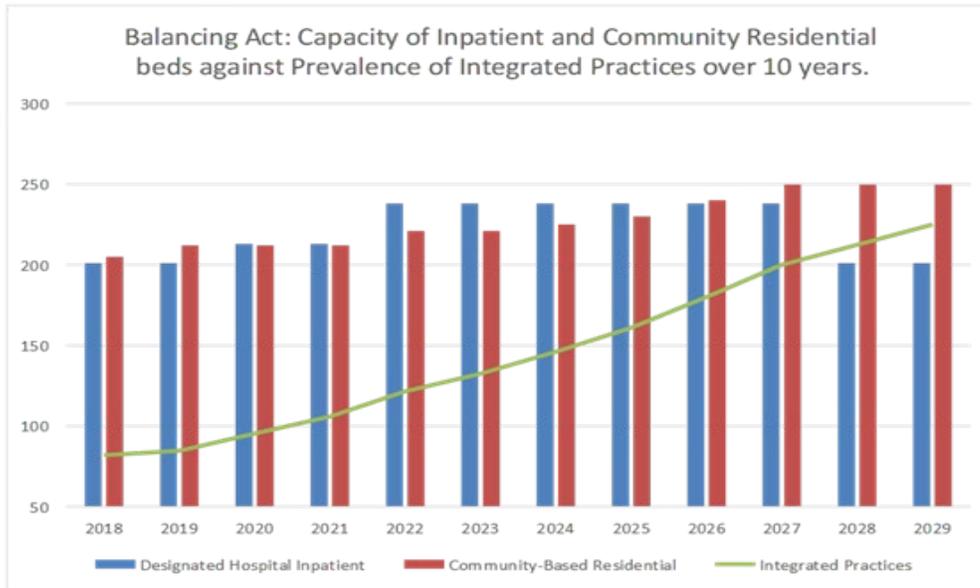
C) Update on the Development of Long-Term Strategic Plan and Role of the Retreat in Vermont's Mental Health System of Care

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 is 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 enacted Mental Health Integration Council (which convenes in October), and will continue building a system that fully meets Vermont’s standards 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 have been meeting 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. 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

The AHS and Brattleboro Retreat teams continue to explore these and other opportunities together inclusive of stakeholder feedback and responsiveness to system of care needs. Further engagement will include legal and licensing experts to support a sustainable plan covering service delivery reconfiguration, improvement to business and revenue operations, and achievement of organizational efficiency, that we can further detail at the September meeting of the Joint Fiscal Committee.



Brattleboro Retreat

TO: Finance/Executive Committee Members
FROM: Ann Walsh, Financial Controller
DATE: July 17, 2020
RE: Financial Results for the Month Ending June 2020

June's financial results are still being significantly impacted by the continuation of the census volume falling below budget and the COVID19 pandemic.

We allocated \$1.4M of the HHS stimulus funding we received to operating revenue to offset the loss of revenue due to the pandemic. Thus for June 2020, we experienced a net operating loss of \$69,000 compared to a budgeted operating profit of \$118,000.

On a Y-T-D basis we experienced a net operating loss of \$4,187,000.

The average inpatient census for June was 62.9 compared to a budgeted census of 103.4. Last year, in June, the average inpatient census was 99.3. YTD census is 28.8 below budget.

June Contract labor FTE's are under budget by 10.55 and YTD FTE's are 3.49 under budget. Sodexo FTE's are 13.98 under budget and Other Contract Labor FTE's are 3.43 over budget.

For the month of June, outpatient services saw 1,988 visits, compared to a budget of 2,507, a shortfall of 519 visits. YTD outpatient visits are at 11,812 compared to the YTD budget of 14,504, a shortfall of 2,692 visits.

The Residential program average daily census was 8.5 residents a shortfall of 6.5 compared to the budget of 15 resident's. YTD Residential average daily census is 9.2 which is 5.8 ADC behind budget.

Total Operating Revenue for the month was \$5,293,000, which was \$1,282,000 unfavorable to the budget of \$6,575,000. Total Operating Expenses for the month were \$5,362,000 compared to a budget of \$6,457,000, a favorable variance of \$1,095,000. YTD Operating expenses are \$2,969,000 favorable to budget. For the current month, Contract Labor was unfavorable to budget by \$88,000, Employee Benefits were \$242,000 favorable due to a decrease in self-insured health care claims. Other Operating Expenses were favorable for the month by \$86,000.

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Accounts Payable decreased by \$557,000 (12%) over May with an ending balance of \$4,028,000 in June, of which \$2,368,000 is Provider Tax related. At the end of March 2020, AP was at \$7,680,000, of which only \$1,732,000 was for Provider Tax.

Gross Accounts Receivable decreased by \$2,592,000 (8%) over May with a balance of \$29,438,000. Net Accounts Receivable (Gross AR less Contractual Allowances and Bad Debt) decreased by \$1,332,000 over May. Allowances for Bad Debt decreased by \$16,000 over May to \$6,625,000 and is 22.5% of our Gross Accounts Receivable.

**BRATTLEBORO RETREAT
PATIENT STATISTICS
June 2020**

Prior Year	Current Month			INPATIENT <u>ADMISSIONS</u>	Prior Year	Year-to-Date		
	Actual	Budget	Fav/(Unfav)			Actual	Budget	Fav/(Unfav)
58	44	55	(11)	I/P Adult Psych (T2)	307	282	337	(55)
87	-	93	(93)	I/P Adult CORE (T1)	551	220	566	(346)
23	22	34	(12)	I/P Adolescent Psych (T3)	240	177	230	(53)
14	10	22	(12)	I/P Child Psych (O1)	126	74	134	(60)
53	51	64	(13)	I/P LGBT Psych (O2)	335	206	379	(173)
42	-	51	(51)	I/P Emerging Adult Psych (O3)	290	141	296	(155)
6	3	5	(2)	I/P Adult Intensive (T4)	31	18	30	(12)
283	130	324	(194)	TOTAL INPATIENT	1,880	1,118	1,972	(854)

Prior Year	Current Month			INPATIENT <u>PATIENT DAYS</u>	Prior Year	Year-to-Date		
	Actual	Budget	Fav/(Unfav)			Actual	Budget	Fav/(Unfav)
622	593	660	(67)	I/P Adult Psych (T2)	4,002	3,659	4,071	(412)
556	-	555	(555)	I/P Adult CORE (T1)	3,362	1,275	3,390	(2,115)
403	369	420	(51)	I/P Adolescent Psych (T3)	2,796	2,443	2,862	(419)
312	222	312	(90)	I/P Child Psych (O1)	1,876	1,559	1,918	(359)
328	338	375	(37)	I/P LGBT Psych (O2)	1,933	1,729	2,231	(502)
351	-	375	(375)	I/P Emerging Adult Psych (O3)	2,093	895	2,164	(1,269)
408	366	405	(39)	I/P Adult Intensive (T4)	2,470	2,302	2,459	(157)
2,980	1,888	3,102	(1,214)	TOTAL INPATIENT	18,532	13,862	19,095	(5,233)

Prior Year	Current Month			INPATIENT <u>AVERAGE DAILY CENSUS</u>	Prior Year	Year-to-Date		
	Actual	Budget	Fav/(Unfav)			Actual	Budget	Fav/(Unfav)
20.7	19.8	22.0	(2.2)	I/P Adult Psych (T2)	22.1	20.1	22.4	(2.3)
18.5	-	18.5	(18.5)	I/P Adult CORE (T1)	18.6	7.0	18.6	(11.6)
13.4	12.3	14.0	(1.7)	I/P Adolescent Psych (T3)	15.4	13.4	15.7	(2.3)
10.4	7.4	10.4	(3.0)	I/P Child Psych (O1)	10.4	8.6	10.5	(2.0)
10.9	11.3	12.5	(1.2)	I/P LGBT Psych (O2)	10.7	9.5	12.3	(2.8)
11.7	-	12.5	(12.5)	I/P Emerging Adult Psych (O3)	11.6	4.9	11.9	(7.0)
13.6	12.2	13.5	(1.3)	I/P Adult Intensive (T4)	13.6	12.6	13.5	(0.9)
99.3	62.9	103.4	(40.5)	TOTAL INPATIENT	102.4	76.2	104.9	(28.8)

Prior Year	Current Month			INPATIENT <u>AVERAGE LENGTH OF STAY</u>	Prior Year	Year-to-Date		
	Actual	Budget	Fav/(Unfav)			Actual	Budget	Fav/(Unfav)
9.4	16.1	12.1	4.0	I/P Adult Psych (T2)	13.5	12.9	12.1	0.8
6.0	-	6.0	(6.0)	I/P Adult CORE (T1)	6.2	5.6	6.0	(0.4)
13.0	27.9	12.4	15.5	I/P Adolescent Psych (T3)	11.2	14.1	12.4	1.7
15.5	10.7	14.4	(3.7)	I/P Child Psych (O1)	14.4	19.2	14.4	4.8
5.9	10.9	5.9	5.0	I/P LGBT Psych (O2)	5.8	8.3	5.9	2.4
6.7	-	7.3	(7.3)	I/P Emerging Adult Psych (O3)	7.3	5.9	7.3	(1.4)
47.9	76.7	77.2	(0.5)	I/P Adult Intensive (T4)	75.7	74.7	77.2	(2.5)
8.9	16.9	10.2	6.7	TOTAL INPATIENT	10.1	11.5	10.2	1.3

**BRATTLEBORO RETREAT
PATIENT STATISTICS
June 2020**

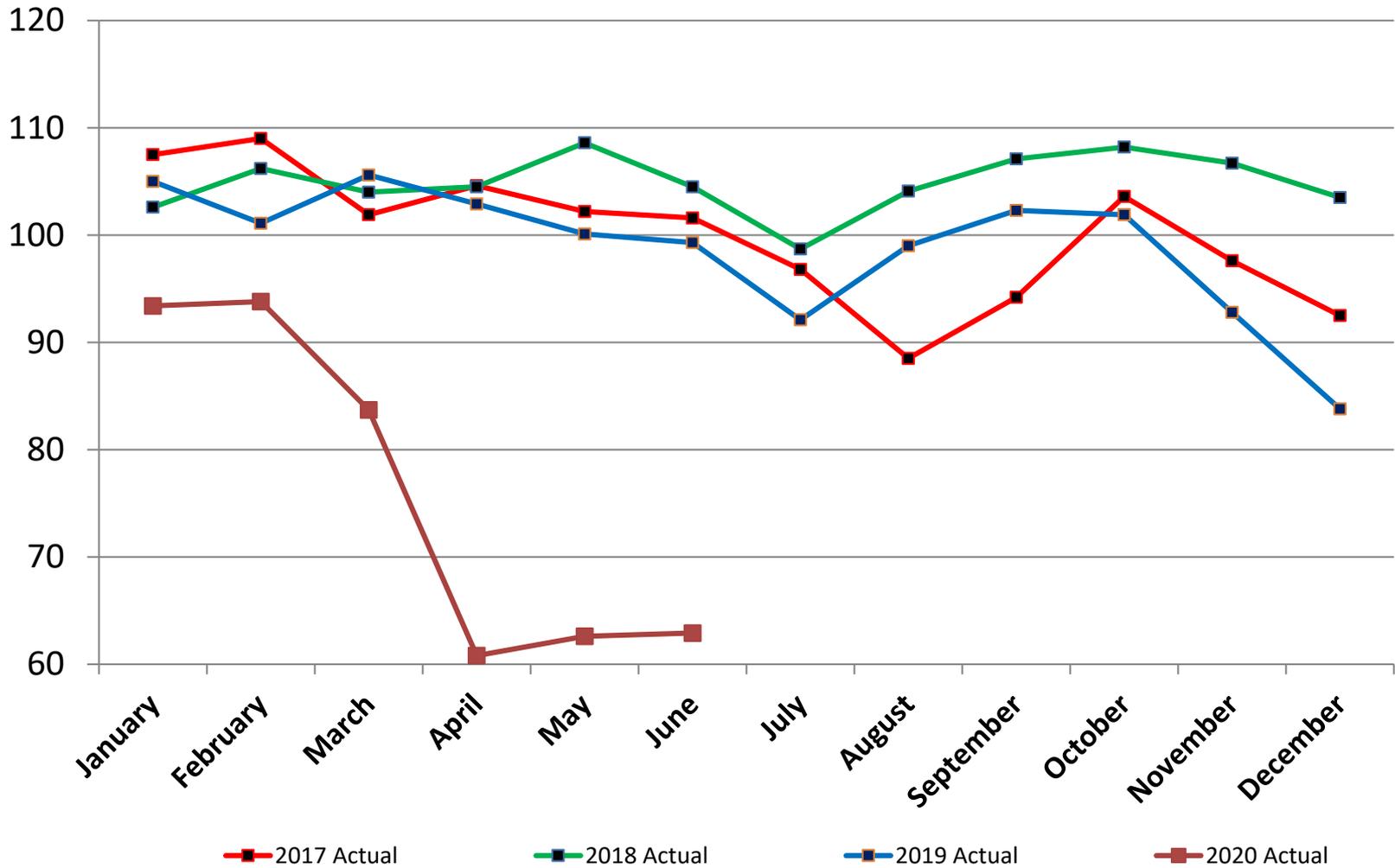
Prior Year	Current Month			RESIDENTIAL <u>ADMISSIONS</u>	Prior Year	Year-to-Date		
	Actual	Budget	Fav/(Unfav)			Actual	Budget	Fav/(Unfav)
4	1	2	(1)	Residential Linden Houses	11	6	12	(6)
-	-	1	(1)	ARCC	6	2	5	(3)
4	1	3	(2)	TOTAL RESIDENTIAL	17	8	17	(9)
				<u>PATIENT DAYS</u>				
236	119	240	(121)	Residential Linden Houses	1,285	894	1,456	(562)
240	136	210	(74)	ARCC	1,203	783	1,274	(491)
476	255	450	(195)	TOTAL RESIDENTIAL	2,488	1,677	2,730	(1,053)
				<u>AVERAGE DAILY CENSUS</u>				
7.9	4.0	8.0	(4.0)	Residential Linden Houses	7.1	4.9	8.0	(3.1)
8.0	4.5	7.0	(2.5)	ARCC	6.6	4.3	7.0	(2.7)
15.9	8.5	15.0	(6.5)	TOTAL RESIDENTIAL	13.7	9.2	15.0	(5.8)
				<u>AVERAGE LENGTH OF STAY</u>				
147.2	201.0	118.0	83.0	Residential Linden Houses	129.4	118.3	118.0	0.3
-	636.0	217.0	419.0	ARCC	238.2	304.0	217.0	87.0
147.2	418.5	155.0	263.5	TOTAL RESIDENTIAL	156.6	164.8	155.0	9.8

Prior Year	Current Month			OUTPATIENT <u>VISITS</u>	Prior Year	Year-to-Date		
	Actual	Budget	Fav/(Unfav)			Actual	Budget	Fav/(Unfav)
290	300	462	(162)	BRIDGES	3,105	2,723	3,445	(722)
156	108	165	(57)	Meadows School	1,261	909	1,239	(330)
				<u>Hospital Outpatient</u>				
124	-	154	(154)	USP PHP	1,111	507	977	(470)
418	220	462	(242)	Adult PHP	2,514	1,385	2,575	(1,190)
70	44	110	(66)	Hospital Outpatient	619	113	669	(556)
612	264	726	(462)	TOTAL PHP	4,244	2,005	4,221	(2,216)
				<u>TOTAL STARTING NOW</u>				
96	81	87	(6)	Starting Now-HUB	642	510	522	(12)
136	4	154	(150)	Starting Now-IOP	832	344	906	(562)
214	228	253	(25)	Starting Now-OP	1,510	1,378	1,567	(189)
446	313	494	(181)	TOTAL STARTING NOW	2,984	2,232	2,995	(763)
				<u>TOTAL HOSPITAL OUTPATIENT</u>				
1,114	1,323	1,210	113	AMBCC	6,756	7,166	6,830	336
27	88	77	11	Pain Mgt Clinic	327	409	458	(49)
2,199	1,988	2,507	(519)	TOTAL HOSPITAL OUTPATIENT	14,311	11,812	14,504	(2,692)

Prior Year	Current Month			FULL TIME EQUIVALENTS	Prior Year	Year-to-Date		
	Actual	Budget	Fav/(Unfav)			Actual	Budget	Fav/(Unfav)
88.68	72.05	82.60	10.55	* Contract FTE's	94.09	79.11	82.60	3.49
524.03	391.30	527.51	136.21	Worked FTE's	521.07	443.71	517.48	73.76
612.71	463.34	610.11	146.76	Total Worked FTE's	615.16	522.83	600.08	77.25
4.72	5.66	4.46	(1.20)	Total Worked FTE Per Equiv Pt Day	4.51	5.26	4.34	(0.92)
685.28	510.54	672.25	161.72	Total Paid FTE's	680.19	591.79	679.22	87.44
5.28	6.24	4.92	(1.32)	Total Paid FTE Per Equiv Pt Day	4.99	5.95	4.91	(1.05)
48.89	35.62	49.60	13.98	*Sodexo FTE's	48.30	42.25	49.60	7.35
34.20	27.70	27.00	(0.70)	*Nurse FTE's - Avant (YTD 11.9)	38.09	25.86	27.00	1.14
5.58	2.53	6.00	3.47	* Travel Physician FTE's	6.58	5.29	6.00	0.71
-	6.20	-	(6.20)	*Travel Other FTE's	0.82	5.72	-	(5.72)

Inpatient Average Daily Census

annual 2017=99.9, 2018=104.9, 2019=98.8, 2020=76.2



**BRATTLEBORO RETREAT
Revenue by Program
June 2020**

Current Month

Year to Date

Actual	Budget	FAV/ (UNFAV)	% Variance
1,817,545	2,022,900	(205,355)	-10%
-	1,701,075	(1,701,075)	-100%
1,035,970	1,149,375	(113,405)	-10%
-	1,149,375	(1,149,375)	-100%
1,121,790	1,241,325	(119,535)	-10%
1,195,385	1,360,800	(165,415)	-12%
719,280	1,010,880	(291,600)	-29%
5,889,970	9,635,730	(3,745,760)	-39%
981,273	1,152,715	(171,442)	-15%
6,871,243	10,788,445	(3,917,202)	-36%
192,185	387,600	(195,415)	-50%
228,480	352,800	(124,320)	-35%
420,665	740,400	(319,735)	-43%
(40)	2,549	(2,589)	
420,625	742,949	(322,324)	-43%
7,291,868	11,531,394	(4,239,526)	-37%
66,240	72,600	(6,360)	-9%
130,500	214,608	(84,108)	-39%
196,740	287,208	(90,468)	-31%
-	168,938	(168,938)	-100%
234,922	527,054	(292,132)	-55%
234,922	695,992	(461,070)	-66%
80,500	169,592	(89,092)	-53%
161,317	290,834	(129,517)	-45%
476,739	1,156,418	(679,679)	-59%
260,530	411,400	(150,870)	-37%
12,234	12,705	(471)	
272,764	424,105	(151,341)	-36%
696,828	867,115	(170,287)	-20%
8,934,939	14,266,240	(5,331,301)	-37%
-			
(7,363)	(19,630)	12,267	
(5,287,106)	(7,627,369)	2,340,263	
(98,201)	(274,822)	176,621	
(46,859)	(98,151)	51,292	
(5,439,529)	(8,019,972)	2,580,443	32%
3,495,410	6,246,268	(2,750,858)	-44%
39.1%	43.8%		
88,053	98,000	(9,947)	-10%
1,709,798	231,134	1,478,664	640%
5,293,261	6,575,402	(1,282,141)	-19%

I/P Adult Psych (T-2) (100)
I/P Adult CORE (T-1) (110)
I/P Psych LGBT (160)
I/P Emerging Adult (O-3) (170)
I/P Psych VSH (180)
I/P Adolescent Psych (T-3) (120)
I/P Child Psych(O-1) (140)
Subtotal Inpatient R & B
Ancillary Services
Total Inpatient Revenue
Residential Linden Houses
ARCC
Subtotal Residential R & B
Ancillary Services
Total Residential Revenue
Total I/P & Res. Revenue
Meadows
BRIDGES
Total School
Uniformed Service Program
Birches PHP - HOP
Total Partial Hospitalization
Starting Now
Hospital Outpatient Ancillary Services
Total Hospital Outpatient Revenue
Outpatient Clinics
AMBCC
Pain Management Clinic
Total Clinic
Physician Charges
Gross Patient Revenue
CONTRACTUAL ALLOWANCES
Charity care
3rd Party Allowances
Administrative Deductions
Bad Debt
Total Deductions
Net Patient Revenue
% of Gross Patient Revenue
Premium Revenue VCC
Other Operating Revenue
Total Net Operating Revenue

Actual	Budget	FAV/ (UNFAV)	% Variance
11,129,015	12,477,615	(1,348,600)	-11%
3,993,695	10,390,350	(6,396,655)	-62%
5,299,385	6,838,015	(1,538,630)	-23%
2,746,065	6,632,660	(3,886,595)	-59%
7,055,630	7,536,835	(481,205)	-6%
7,915,145	9,272,880	(1,357,735)	-15%
5,051,160	6,214,320	(1,163,160)	-19%
43,190,095	59,362,675	(16,172,580)	-27%
6,098,517	7,141,106	(1,042,589)	-15%
49,288,612	66,503,781	(17,215,169)	-26%
1,443,006	2,351,440	(908,434)	-39%
1,315,440	2,140,320	(824,880)	-39%
2,758,446	4,491,760	(1,733,314)	-39%
1,098	15,294	(14,196)	
2,759,544	4,507,054	(1,747,510)	-39%
52,048,156	71,010,835	(18,962,679)	-27%
408,678	545,160	(136,482)	-25%
1,245,136	1,572,327	(327,191)	-21%
1,653,814	2,117,487	(463,673)	-22%
495,112	1,071,769	(576,657)	-54%
1,469,536	2,973,699	(1,504,163)	-51%
1,964,648	4,045,468	(2,080,820)	-51%
677,756	1,027,441	(349,685)	-34%
1,754,509	1,760,548	(6,039)	0%
4,396,913	6,833,457	(2,436,544)	-36%
1,881,239	2,322,200	(440,961)	-19%
58,030	75,570	(17,540)	
1,939,269	2,397,770	(458,501)	-19%
4,274,371	5,372,865	(1,098,494)	-20%
64,312,523	87,732,414	(23,419,891)	-27%
(55,136)	(120,838)	65,702	
(36,761,996)	(48,009,628)	11,247,632	
(1,111,314)	(1,691,722)	580,408	
(703,262)	(604,187)	(99,075)	
(38,631,708)	(50,426,375)	11,794,667	23%
25,680,815	37,306,039	(11,625,224)	-31%
39.9%	42.5%		
447,948	588,000	(140,052)	-24%
5,844,500	1,454,199	4,390,301	302%
31,973,263	39,348,238	(7,374,975)	-19%

BRATTLEBORO RETREAT
Statement of Operations
June 2020

Current Month

Year to Date

Actual	Budget	FAV/ (UNFAV)	% Variance
3,495,410	6,246,268	(2,750,858)	-44%
88,053	98,000	(9,947)	-10%
1,709,798	231,134	1,478,664	640%
5,293,261	6,575,402	(1,282,141)	-19%

Actual	Budget	FAV/ (UNFAV)	% Variance
25,680,815	37,306,039	(11,625,224)	-31%
447,948	588,000	(140,052)	-24%
5,844,500	1,454,199	4,390,301	302%
31,973,263	39,348,238	(7,374,975)	-19%

REVENUE

Net Patient Revenue
Net Premium Revenue
Other Operating Revenue

TOTAL OPERATING REVENUE

EXPENSES

Salaries & Wages
Contract Labor
Deferred Compensation
Total Salaries & Wages

Employee Benefits

Total Salaries, Wages & Benefits

Legal, Audit & Consulting
Supplies (Medical, Office, etc.)
Sodexo (Dietary, Hskpg, & Laundry)
Purchased Services
Outreach & Education
Pharmaceuticals
Travel, Education & Other Travel
Maintenance & Repairs
Recruiting & Relocation
Dues, Books & Subscriptions
Insurance
Interest
Taxes (Provider, Property, etc.)
Depreciation
Utilities
Rent/Lease Equip & Minor Equip
Patient Activities
Food (Non-Cafeteria)
Other

Total Other Operating Expenses

TOTAL OPERATING EXPENSES

NET OPERATING INCOME/(LOSS)

Operating Margin %

Nonoperating Revenues/(Expenses)

Income from Investments
Net Assets Released from Restrictions
Equity Income for VCC Joint Venture

Net Non-Oper Gain/(Loss) on Investments

Net Income/(Loss)

18,271,805
4,044,023
1,986
22,317,814

4,887,344

27,205,158

1,117,934
215,524
1,646,046
643,451
46,462
379,423
46,095
304,370
193,789
466,231
412,169
280,655
1,372,935
890,719
547,738
174,322
10,888
134,995
72,196
8,955,942

36,161,100

(4,187,837)

-13.1%

118,531
12,400
2,500

130,931

(4,056,906)

2,754,061
549,309
331
3,303,701

739,475

4,043,176

171,994
17,965
238,489
92,589
7,249
72,168
903
68,647
9,178
78,649
69,798
41,556
223,691
147,390
43,016
16,212
1,117
14,072
4,308
1,318,991

5,362,167

(68,906)

-1.3%

38,012
0
416

38,012

(30,894)

251,500

469,208

BRATTLEBORO RETREAT
June 2020
Expense Variance Analysis

	Actual	Budget	Fav/(UnFav)	%	Variance explanations (greater than 10%)
Salaries and Wages	2,754,061	3,609,347	855,286	24%	n/a
Contract Labor	549,309	460,982	(88,327)	-19%	See Below
Deferred Compensation	331	331	0	0%	n/a
Employee Benefits	739,475	981,716	242,241	25%	Fica, Self Insd claims under, WC & Unemp over
Legal, Audit & Consulting	171,994	61,375	(110,619)	-180%	See Below for Admin Consulting Expense
Supplies (Medical, Office, etc.)	17,965	34,289	16,324	48%	many areas
Sodexo (Dietary, Hskpg, & Laundry)	238,489	280,243	41,754	15%	Food
Purchased Services	92,589	131,765	39,176	30%	most areas
Outreach & Education	7,249	10,554	3,305	31%	n/a
Pharmaceuticals	72,168	70,977	(1,191)	-2%	n/a
Travel, Education & Other Travel	903	21,717	20,814	96%	Most Travel under budget
Maintenance & Repairs	68,647	48,299	(20,348)	-42%	General Repairs
Recruiting & Relocation	9,178	26,505	17,327	65%	n/a
Dues, Books & Subscriptions	78,649	79,622	973	1%	n/a
Insurance	69,798	62,544	(7,254)	-12%	n/a
Interest & Bank Fees	41,556	52,169	10,613	20%	Bank Fees
Taxes (Provider, Property, etc.)	223,691	223,622	(69)	0%	n/a
Depreciation	147,390	157,604	10,214	6%	n/a
Utilities	43,016	61,648	18,632	30%	Heating Oil
Rent/Lease Equip & Minor Equip	16,212	31,571	15,359	49%	Minor Equipment
Patient Activities	1,117	2,600	1,483	57%	Adol. Residential
Food (non-cafeteria)	14,072	27,316	13,244	48%	Adol. Residential
Other	4,308	20,683	16,375	79%	Special Purpose funds
	5,362,167	6,457,479	1,095,312		

Admin Consulting Totals:	
Schroeder Consulting	108,790
NECP	16,000
Healthmonix	12,215
Helms & Co	2,500
Michael Green	1,750
Regina S.	1,275
Scott Cook	438
BKD	(13,300)

Contract Labor variance:	
(131,338)	Inpatient (Travel RN)
(123,541)	A&E
(55,915)	Admin/Covid
222,467	Physicians

BRATTLEBORO RETREAT
YTD 2020
Expense Variance Analysis

	Actual	Budget	Fav/(UnFav)	%	Variance explanations (greater than 10%)
Salaries and Wages	18,271,805	21,913,132	3,641,327	17%	n/a
Contract Labor	4,044,023	2,513,892	(1,530,131)	-61%	See Below
Deferred Compensation	1,986	1,986	0	0%	n/a
Employee Benefits	4,887,344	5,896,881	1,009,537	17%	Fica, Self Insd claims under, WC & Unemp over
Legal, Audit & Consulting	1,117,934	358,250	(759,684)	-212%	See Below for Admin Consulting Expense
Supplies (Medical, Office, etc.)	215,524	222,586	7,062	3%	n/a
Sodexo (Dietary, Hskpg, & Laundry)	1,646,046	1,786,691	140,645	8%	n/a
Purchased Services	643,451	811,181	167,730	21%	IT Licenses (bud in PS Act in Dues)
Outreach & Education	46,462	52,654	6,192	12%	n/a
Pharmaceuticals	379,423	425,862	46,439	11%	n/a
Travel, Education & Other Travel	46,095	124,028	77,933	63%	Most Travel under budget
Maintenance & Repairs	304,370	294,894	(9,476)	-3%	n/a
Recruiting & Relocation	193,789	159,030	(34,759)	-22%	CFO Recruitment
Dues, Books & Subscriptions	466,231	477,533	11,302	2%	IT Licenses (bud in PS Act in Dues)
Insurance	412,169	387,575	(24,594)	-6%	n/a
Interest & Bank Fees	280,655	312,247	31,592	10%	n/a
Taxes (Provider, Property, etc.)	1,372,935	1,341,732	(31,203)	-2%	n/a
Depreciation	890,719	922,105	31,386	3%	n/a
Utilities	547,738	620,888	73,150	12%	n/a
Rent/Lease Equip & Minor Equip	174,322	192,119	17,797	9%	n/a
Patient Activities	10,888	15,600	4,712	30%	Adol. Residential
Food (non-cafeteria)	134,995	175,566	40,571	23%	Adol. Residential
Other	72,196	124,098	51,902	42%	Special Purpose funds
	36,161,100	39,130,530	2,969,430		

Admin Consulting Totals:	
Schroeder Consulting	544,372
NECP	83,772
Daetsch LLC	82,925
Helms & Co	19,800
BKD	14,700
Regina S.	13,025
Chesterfield Inn/Hampton Inn	7,782
Ascent Financial Resources	5,250
Michael Green	4,750
Beth Prullage	2,750
Symquest	2,013
Scott Cook	438
Everett Real Estate	400

Contract Labor variance:	
(1,009,571)	Inpatient (Travel RN)
(537,828)	A&E
(217,064)	Admin/Covid
(29,766)	Finance & Rev Cycle
264,098	Physicians

**BRATTLEBORO RETREAT
BALANCE SHEET
JUNE 2020**

	06/30/2020	05/31/2020	<i>Audited</i> 12/31/2019
ASSETS			
CURRENT ASSETS			
Cash	6,088,630	7,157,825	157,473
Patient Accounts Receivable	5,817,434	7,150,328	10,325,938
Inventories	174,390	174,390	174,390
Prepaid Expenses	1,116,779	981,486	664,205
Other	231,554	175,696	327,626
	<u>13,428,787</u>	<u>15,639,725</u>	<u>11,649,632</u>
INVESTMENTS			
Board-designated Assets	3,055,400	3,048,017	4,429,584
Endowment Fund	1,034,112	1,004,810	1,031,892
	<u>4,089,512</u>	<u>4,052,827</u>	<u>5,461,476</u>
ASSETS LIMITED AS TO USE			
VSH Project Contribution	1,000,000	1,045,729	3,501,642
Deferred Cost of Issuance	53,657	54,551	59,023
	<u>1,053,657</u>	<u>1,100,280</u>	<u>3,560,665</u>
PROPERTY, PLANT & EQUIPMENT			
Property, Plant & Equipment	61,234,414	61,127,836	58,865,499
Accumulated Depreciation	<u>(40,472,095)</u>	<u>(40,324,704)</u>	<u>(39,581,376)</u>
	<u>20,762,319</u>	<u>20,803,132</u>	<u>19,284,123</u>
OTHER ASSETS			
Cash Surrender Value - Life Insurance	561,852	561,852	561,852
457B Deferred Comp Plan	290,819	305,178	448,200
Insurance Settlement Proceeds	250,000	250,000	250,000
Investment in VCC, LLC	197,023	197,023	797,023
	<u>1,299,694</u>	<u>1,314,053</u>	<u>2,057,075</u>
TOTAL ASSETS	<u><u>40,633,969</u></u>	<u><u>42,910,017</u></u>	<u><u>42,012,971</u></u>
LIABILITIES & NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable & Accrued Expenses	5,475,818	6,230,462	7,566,603
Salaries & Wages Payable	1,098,238	1,768,272	1,079,187
Accrued Earned Time	2,212,172	2,212,172	2,212,172
Working Capital Line of Credit	412,907	412,907	597,584
Bond VEHBFA Series 2015	10,835,678	10,904,323	11,245,000
Stimulus Advance Medicare	1,678,932	1,678,932	0
Stimulus Advance Medicaid	3,122,414	2,647,414	0
Due to/from Third Party Payors	<u>(272,809)</u>	<u>(457,604)</u>	<u>(798,477)</u>
	<u>24,563,350</u>	<u>25,396,878</u>	<u>21,902,069</u>
OTHER LIABILITIES			
Deferred Compensation	51,670	51,339	64,684
Insurance Settlement Proceeds	250,000	250,000	250,000
457B Deferred Comp Plan	290,819	305,178	448,200
	<u>592,489</u>	<u>606,517</u>	<u>762,884</u>
LONG-TERM DEBT			
Bond VEHBFA Series 2015	<u>0</u>	<u>0</u>	<u>0</u>
	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS			
Restricted	330,819	328,871	321,107
Temporary Restricted	5,744,336	7,143,866	5,567,014
Unrestricted	<u>9,402,975</u>	<u>9,433,885</u>	<u>13,459,897</u>
TOTAL LIABILITIES & NET ASSETS	<u><u>40,633,969</u></u>	<u><u>42,910,017</u></u>	<u><u>42,012,971</u></u>

BRATTLEBORO RETREAT
STATEMENT OF CASH FLOWS
As of June 30th, 2020

Cash flows from operating activities:

Change in net assets	\$ (31,000)
Adjustments to reconcile the change in net assets to net cash (used) provided by operating activities	
Depreciation	891,000
Change in equity VCC	0
(Increase) decrease in	
Accounts Receivable	1,333,000
Prepaid and other expenses	(190,000)
Increase (decrease) in	
Accounts Payable and accrued expenses	(754,195)
Line of Credit increase/(decrease)	0
Accrued salaries and related amounts	(670,000)
Due to third-party payors	185,000
Stimulus Advance Medicare	0
Stimulus Advance Medicaid	475,000
Net cash provided (used) by operating activities	<u>1,238,805</u>

Cash flows from investing activities:

Purchases of property and equipment	(851,000)
VSH bed-expansion - funds released	46,000
Changes to restricted assets	(1,434,000)
Net cash provided (used) by investing activities	<u>(2,239,000)</u>

Cash flows from financing activities:

Payments of long-term debt	<u>(69,000)</u>
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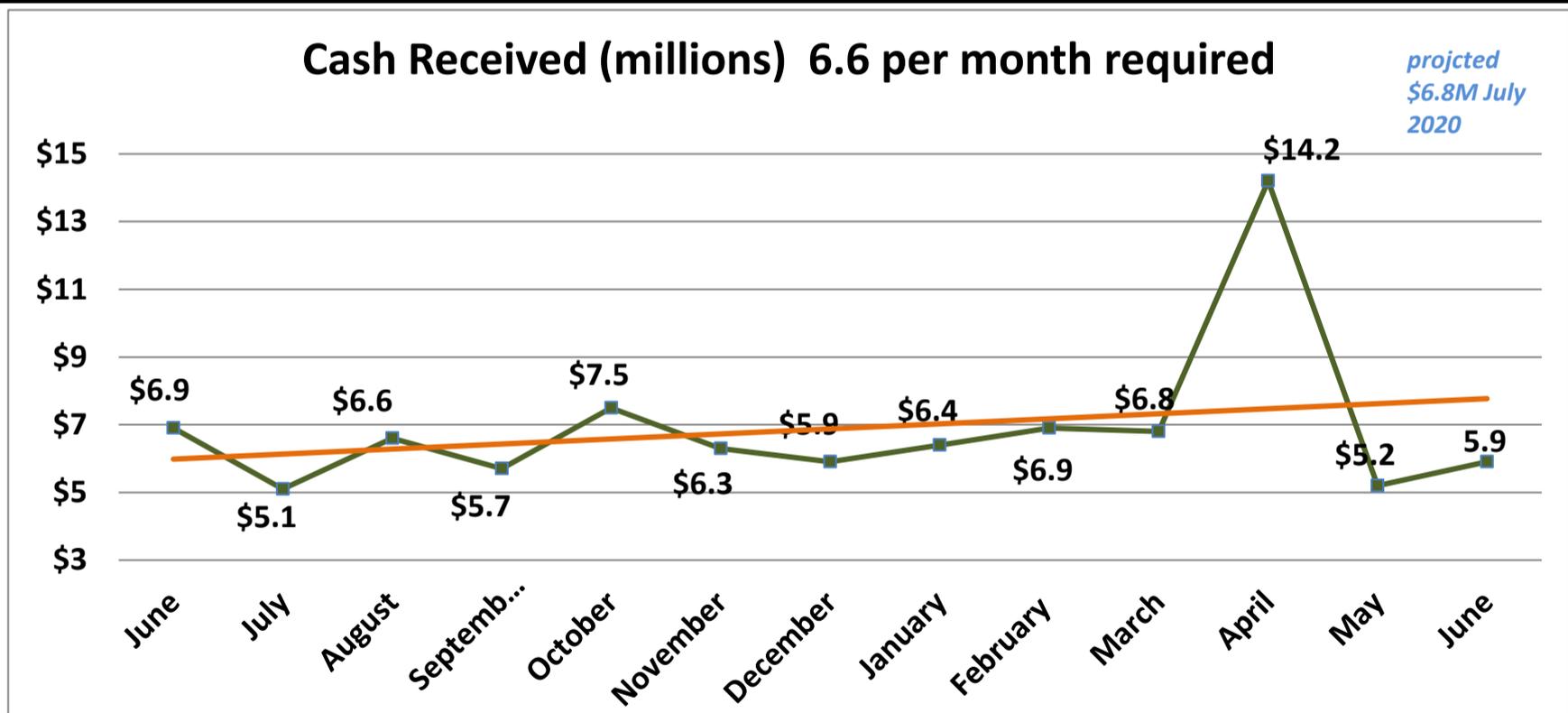
Net increase (decrease) in cash (1,069,195)

Cash and cash equivalents, beginning of year 7,157,825

Cash and cash equivalents, as of June 30th \$ 6,088,630

**Brattleboro Retreat
FY 2020
Financial Indicators**

	2019 EOY	2020 Budget	June Actual	June Budget
Statistics				
Inpatient Days	36,066	39,506	1,888	3,102
Residential Days	4,911	5,490	255	450
Outpatient Visits/PHP	27,670	27,906	1,988	2,507
Profitability / Cash Flow:				
Operating Income	\$ (6,192,095)	\$ 823,334	\$ (68,906)	\$ 117,923
Net Income	\$ (5,256,409)	\$ 5,606,334	\$ (30,894)	\$ 159,839
Operating Margin	-8.5%	1.0%	-1.3%	1.8%
Excess Margin	-7.2%	6.9%	-0.6%	2.4%
Cash Receipts	\$ 76,510,509	\$ 79,700,000	\$ 5,896,000	\$ 6,642,000
Days Cash on Hand without Line of Credit Availability	33	34	53	54
Citizen Bank Covenant Ratios				
Debt Service Coverage Ratio (req. 1.20)	-2.32	2.85	-5.21	3.30
Liquidity Ratio (req. 0.50)	0.23	0.6	0.79	0.51
Debt:				
Capitalization Ratio	67%	61%	73%	61%
Average Age of Plant	21.9	21.1	22.9	17.1
Liquidity:				
Net Days in A/R	58	45	51	45
Days in A/P (including Contract Labor expense)	61		70	105
Days in A/P (without Contract Labor expense)	85	67	103	138



Brattleboro Retreat

Gross Accounts Receivable by Discharge Date for 06.30.2020

Financial Class	Bal Due	Not Dishcharged	0-30	31-60	61-90	91-120	121-150	151-180	181-210	211-365	Over 365
BAD DEBT	1,842	0	0	0	0	0	0	0	0	0	1,842
Blue Cross	2,574,711	300,305	869,278	61,412	1,864	176,827	43,818	87,893	28,788	412,698	591,828
Champus	1,030,070	298,790	138,482	1,950	48,543	72,350	19,904	25,275	16,427	114,117	294,232
CHARITY	253,065	0	73	600	385	533	567	1,566	443	12,968	235,930
Commercial	1,424,089	322,410	144,999	125,184	6,752	48,361	67,859	57,905	35,949	182,262	432,408
FORENSIC	826	0	0	0	0	0	0	0	0	0	826
GRANTS	87,165	0	5,403	1,960	7,894	5,230	5,474	5,470	935	26,290	28,508
HMO	1,024,752	285,659	80,077	16,653	7,354	51,006	52,082	58,048	23,416	137,968	312,490
MANAGED CARE CONTRACTS	395,521	0	34,106	6,358	1,510	19,075	22,427	10,933	114,572	48,250	138,289
MEADOWS SCHOOL	355,975	74,027	261,348	0	2,715	1,675	900	0	4,844	3,990	6,476
Medicaid	12,028,315	2,765,878	3,439,436	891,801	221,110	450,031	110,932	54,661	315,584	257,446	3,521,436
MEDICAID MANAGED CARE	884,847	0	113,887	307,416	2,520	72,524	76,861	53,805	30,744	178,133	48,957
MEDICAID PENDING	0	0	0	0	0	0	0	0	0	0	0
Medicare A	4,175,197	1,617,255	1,681,609	397,847	1,602	13,383	236,315	46,605	13,420	73,785	93,376
Medicare B	370,040	60,642	160,612	10,871	5,900	3,217	3,312	5,528	1,415	6,429	112,115
Non-Recoverable	-7,777	0	352	-355	0	10	-232	-308	10	-18	-7,236
PNMI	-77,090	-89,156	27,229	0	8,382	0	0	6,061	-4,729	1,966	-26,843
Self Pay	2,319,552	138,586	94,125	36,248	30,515	194,721	164,575	333,664	122,373	756,076	448,669
SP OUTSOURCE	2,597,234	0	0	0	0	0	364,090	113,704	0	633,698	1,485,742
Report Totals:	29,438,334	5,774,396	7,051,017	1,857,944	347,048	1,108,943	1,168,881	860,808	704,193	2,846,059	7,719,045

System: HISTORICAL AGED TRIAL BALANCE

Brattleboro Retreat

Payables Management

Print Option: SUMMARY

Aging Date: 6/30/2020

Exclude: Zero Balance, No Activity, Fully Paid Documents, Unposted A Sorted By: Vendor ID

Aged By: Due Date

Vendor ID:	Voucher(s):	Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
A165	1	\$21,999.50	\$21,999.50	\$0.00	\$0.00	\$0.00
A243	2	\$24,302.91	\$24,302.91	\$0.00	\$0.00	\$0.00
A295	2	\$650.00	\$650.00	\$0.00	\$0.00	\$0.00
A359	6	\$338,633.95	\$338,633.95	\$0.00	\$0.00	\$0.00
A367	1	\$2,710.19	\$2,710.19	\$0.00	\$0.00	\$0.00
A571	1	\$2,310.00	\$2,310.00	\$0.00	\$0.00	\$0.00
A632	1	\$27,646.09	\$27,646.09	\$0.00	\$0.00	\$0.00
A736	3	\$98,492.53	\$98,492.53	\$0.00	\$0.00	\$0.00
A877	2	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00
B100	4	\$3,688.86	\$3,688.86	\$0.00	\$0.00	\$0.00
B254	1	\$4,122.72	\$4,122.72	\$0.00	\$0.00	\$0.00
B270	1	(\$2.49)	(\$2.49)	\$0.00	\$0.00	\$0.00
B279	1	\$10,587.50	\$10,587.50	\$0.00	\$0.00	\$0.00
B430	5	\$934.00	\$934.00	\$0.00	\$0.00	\$0.00
B630	11	\$64,152.90	\$64,152.90	\$0.00	\$0.00	\$0.00
B730	7	\$303.55	\$303.55	\$0.00	\$0.00	\$0.00
B770	2	\$591.54	\$591.54	\$0.00	\$0.00	\$0.00
B888	1	\$104.00	\$104.00	\$0.00	\$0.00	\$0.00
C004	1	\$1,438.82	\$1,438.82	\$0.00	\$0.00	\$0.00
C018	1	\$2,910.00	\$2,910.00	\$0.00	\$0.00	\$0.00
C225	49	\$29,792.40	\$29,303.90	\$0.00	\$0.00	\$488.50
C260	1	\$780.83	\$780.83	\$0.00	\$0.00	\$0.00
C475	1	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00
C583	4	\$1,220.34	\$1,220.34	\$0.00	\$0.00	\$0.00
C627	1	\$446.44	\$446.44	\$0.00	\$0.00	\$0.00
C722	6	\$9,492.86	\$9,492.86	\$0.00	\$0.00	\$0.00
C752	1	(\$4,903.47)	(\$4,903.47)	\$0.00	\$0.00	\$0.00
C775	1	\$3,484.30	\$3,484.30	\$0.00	\$0.00	\$0.00
C853	1	\$143.88	\$0.00	\$0.00	\$0.00	\$143.88
C929	1	\$3,523.00	\$3,523.00	\$0.00	\$0.00	\$0.00
C954	1	\$4,679.56	\$4,679.56	\$0.00	\$0.00	\$0.00
D269	1	\$697.71	\$697.71	\$0.00	\$0.00	\$0.00
D540	2	\$7,623.05	\$7,623.05	\$0.00	\$0.00	\$0.00
D692	7	\$18,633.50	\$18,633.50	\$0.00	\$0.00	\$0.00
E303	1	\$21.16	\$21.16	\$0.00	\$0.00	\$0.00
F765	1	\$6,511.04	\$6,511.04	\$0.00	\$0.00	\$0.00
F923	3	\$1,689.23	\$1,689.23	\$0.00	\$0.00	\$0.00
G236	1	\$290.00	\$290.00	\$0.00	\$0.00	\$0.00
G454	1	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
G496	9	\$886.03	\$886.03	\$0.00	\$0.00	\$0.00
G498	1	(\$245.80)	(\$245.80)	\$0.00	\$0.00	\$0.00
G551	3	\$389.00	\$389.00	\$0.00	\$0.00	\$0.00
G552	1	\$1,029.17	\$1,029.17	\$0.00	\$0.00	\$0.00
G782	4	\$1,300.00	\$1,300.00	\$0.00	\$0.00	\$0.00
H070	1	\$100,583.88	\$0.00	\$100,583.88	\$0.00	\$0.00
H104	14	\$2,192.13	\$2,192.13	\$0.00	\$0.00	\$0.00

H481	3	\$415.00	\$415.00	\$0.00	\$0.00	\$0.00
H544	1	\$606.30	\$606.30	\$0.00	\$0.00	\$0.00
H556	3	\$6,015.62	\$6,015.62	\$0.00	\$0.00	\$0.00
H780	1	\$782.84	\$782.84	\$0.00	\$0.00	\$0.00
H960	2	\$368.65	\$368.65	\$0.00	\$0.00	\$0.00
H984	1	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
I008	1	(\$256.15)	(\$256.15)	\$0.00	\$0.00	\$0.00
I436	1	\$1,283.10	\$1,283.10	\$0.00	\$0.00	\$0.00
I570	1	\$1,400.00	\$1,400.00	\$0.00	\$0.00	\$0.00
J237	1	\$157.00	\$157.00	\$0.00	\$0.00	\$0.00
J788	2	\$2,209.90	\$2,209.90	\$0.00	\$0.00	\$0.00
K236	1	\$562.94	\$562.94	\$0.00	\$0.00	\$0.00
L125	1	\$240.44	\$240.44	\$0.00	\$0.00	\$0.00
L160	1	(\$16.00)	(\$16.00)	\$0.00	\$0.00	\$0.00
L354	2	\$15,096.90	\$10,624.76	\$4,472.14	\$0.00	\$0.00
L502	3	\$126,991.23	\$126,991.23	\$0.00	\$0.00	\$0.00
L993	6	\$12,200.75	\$907.97	\$11,292.78	\$0.00	\$0.00
M600	1	\$547.82	\$547.82	\$0.00	\$0.00	\$0.00
M824	1	\$102.78	\$102.78	\$0.00	\$0.00	\$0.00
M963	1	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00
M966	14	\$3,912.22	\$3,912.22	\$0.00	\$0.00	\$0.00
N493	1	\$135.00	\$135.00	\$0.00	\$0.00	\$0.00
N586	1	\$232.00	\$232.00	\$0.00	\$0.00	\$0.00
N643	1	\$640.00	\$640.00	\$0.00	\$0.00	\$0.00
N906	1	\$173,452.75	\$173,452.75	\$0.00	\$0.00	\$0.00
N916	1	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00
N955	1	\$359.71	\$359.71	\$0.00	\$0.00	\$0.00
O027	1	\$821.94	\$821.94	\$0.00	\$0.00	\$0.00
O493	1	\$57.96	\$57.96	\$0.00	\$0.00	\$0.00
O947	1	\$5,250.00	\$5,250.00	\$0.00	\$0.00	\$0.00
P237	1	\$22,667.29	\$22,667.29	\$0.00	\$0.00	\$0.00
P270	4	\$2,116.10	\$2,116.10	\$0.00	\$0.00	\$0.00
P330	1	\$77.89	\$77.89	\$0.00	\$0.00	\$0.00
P382	11	\$2,368,857.92	\$215,350.72	\$215,350.72	\$215,350.72	\$1,722,805.76
P849	1	\$1,857.33	\$1,857.33	\$0.00	\$0.00	\$0.00
Q536	1	\$4,889.74	\$4,889.74	\$0.00	\$0.00	\$0.00
R334	2	\$9,967.66	\$9,967.66	\$0.00	\$0.00	\$0.00
R858	1	\$2,080.00	\$2,080.00	\$0.00	\$0.00	\$0.00
S078	2	\$1,424.00	\$1,424.00	\$0.00	\$0.00	\$0.00
S139	1	\$40.70	\$40.70	\$0.00	\$0.00	\$0.00
S414	2	\$3,537.71	\$3,537.71	\$0.00	\$0.00	\$0.00
S45	1	(\$312.50)	(\$312.50)	\$0.00	\$0.00	\$0.00
S535	2	\$550.06	\$550.06	\$0.00	\$0.00	\$0.00
S665	8	\$245,514.67	\$245,514.67	\$0.00	\$0.00	\$0.00
S712	3	\$2,671.50	\$2,671.50	\$0.00	\$0.00	\$0.00
S720	1	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00
S797	4	\$108,789.72	\$108,789.72	\$0.00	\$0.00	\$0.00
S937	1	\$721.79	\$721.79	\$0.00	\$0.00	\$0.00
S960	1	\$160.00	\$160.00	\$0.00	\$0.00	\$0.00
SQ5	4	\$8,340.84	\$8,340.84	\$0.00	\$0.00	\$0.00
T502	1	(\$590.91)	(\$590.91)	\$0.00	\$0.00	\$0.00
T874	1	\$502.50	\$502.50	\$0.00	\$0.00	\$0.00
U180	1	\$63.59	\$63.59	\$0.00	\$0.00	\$0.00
U201	2	\$47,220.05	\$0.00	\$47,220.05	\$0.00	\$0.00
U691	1	\$1,911.00	\$1,911.00	\$0.00	\$0.00	\$0.00

U789	1	(\$125.08)	(\$125.08)	\$0.00	\$0.00	\$0.00
V267	1	\$19,428.00	\$0.00	\$0.00	\$0.00	\$19,428.00
V394	1	\$834.75	\$834.75	\$0.00	\$0.00	\$0.00
V542	1	\$228.95	\$228.95	\$0.00	\$0.00	\$0.00
V571	1	\$2,468.75	\$0.00	\$2,468.75	\$0.00	\$0.00
V963	1	\$607.75	\$607.75	\$0.00	\$0.00	\$0.00
W148	3	(\$438.36)	(\$438.36)	\$0.00	\$0.00	\$0.00
W185	2	\$498.00	\$498.00	\$0.00	\$0.00	\$0.00
W250	7	\$1,476.30	\$1,476.30	\$0.00	\$0.00	\$0.00
W310	1	\$195.34	\$195.34	\$0.00	\$0.00	\$0.00
W335	1	\$114.32	\$114.32	\$0.00	\$0.00	\$0.00
W349	1	\$875.00	\$875.00	\$0.00	\$0.00	\$0.00
W692	3	\$340.00	\$340.00	\$0.00	\$0.00	\$0.00
W79	1	\$2,854.80	\$0.00	\$0.00	\$2,854.80	\$0.00
W825	37	\$1,071.75	\$1,071.75	\$0.00	\$0.00	\$0.00
Z523	3	\$10,850.00	\$10,850.00	\$0.00	\$0.00	\$0.00
Z526	2	\$20.12	\$4.00	\$16.12	\$0.00	\$0.00

Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
\$4,028,491.55	\$1,686,015.45	\$381,404.44	\$218,205.52	\$1,742,866.14

Vendor Totals: 118