

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: September 30, 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.**

Construction of the 12 level-1 beds project at Brattleboro Retreat is 87% complete, with full completion projected for mid-October and patient occupancy starting in January 2021.

With \$5,831,698.68 of the original appropriation of \$7.0M already paid, to date there remains \$1,159,598.32 in the appropriation.

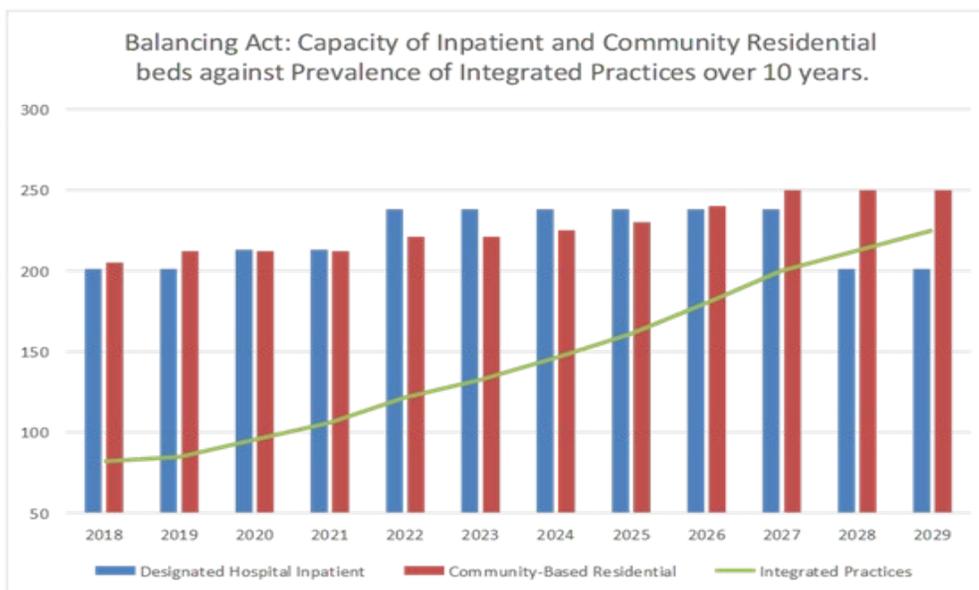
### C) Update on the Development of Long-Term Strategic Plan and Role of the Retreat in Vermont's Mental Health System of Care

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 enacted Mental Health Integration Council (which is being convened in January 2021, 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 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. 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.



## Brattleboro Retreat

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

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

We allocated \$1.6M of the HHS stimulus funding we received to operating revenue to offset the loss of revenue due to the pandemic. Thus for August 2020, we experienced a net operating loss of \$65,000 compared to a budgeted operating loss of \$269,000.

On a YTD basis we experienced a net operating loss of \$1.8M compared to a budgeted loss of \$355,000. These numbers include the \$1.6M of HHS Stimulus funds.

The average inpatient census for August was 68.1 compared to a budgeted census of 105.40. Last year, in August, the average inpatient census was 99. YTD census is 29.6 below budget.

August contract labor FTE's are favorable to budget by 9.72 and YTD FTE's are 3.56 below budget.

Sodexo FTE's are 9.02 under budget and Other Contract Labor FTE's are 6.7 under budget.

For the month of August, outpatient services saw 1,781 visits, compared to a budget of 2,168, a shortfall of 387 visits. YTD outpatient visits are at 15,605 compared to the YTD budget of 18,970, a shortfall of 3,365 visits.

The Residential program average daily census was 9.6 residents a shortfall of 5.4 compared to the budget of 15 resident's. YTD Residential average daily census is 9.3 which is 5.7 ADC behind budget.

Total Operating Revenue for the month was \$5,572,000, of which \$1,600,000 was Grant funds from the State. Without those funds, Operating Revenue was \$3,972,000. The August budget for Operating Revenue is \$6,622,000.

Total Operating Expenses for the month were \$5,638,000 compared to a budget of \$6,890,000, a favorable variance of \$1,253,000. YTD Operating expenses are \$5,378,000 favorable to budget. For the current month, Contract Labor was favorable to budget by \$17,000, Employee Benefits were \$78,000 favorable due to a decrease in self-insured health care claims. Other Operating Expenses were favorable for the month by \$70,000.

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Accounts Payable decreased by \$736,000 (17%) over July with an ending balance of \$3,683,000 in August, of which \$1,722,000 is Provider Tax related. We have made 4 payments towards the provider tax since July.

Gross Accounts Receivable increased by \$1,225,000 (4%) over July with an ending balance of \$30,838,000. Net Accounts Receivable (Gross AR less Contractual Allowances and Bad Debt) increased by \$1,163,000 over July.

**BRATTLEBORO RETREAT  
PATIENT STATISTICS  
August 2020**

Prior Year	Current Month			INPATIENT <u>ADMISSIONS</u>	Prior Year	Year-to-Date		
	Actual	Budget	Fav/(Unfav)			Actual	Budget	Fav/(Unfav)
71	36	57	(21)	I/P Adult Psych (T2)	425	377	447	(70)
101	-	93	(93)	I/P Adult CORE (T1)	736	220	744	(524)
18	18	32	(14)	I/P Adolescent Psych (T3)	276	219	294	(75)
16	12	19	(7)	I/P Child Psych (O1)	161	98	171	(73)
59	36	66	(30)	I/P LGBT Psych (O2)	453	292	508	(216)
45	-	59	(59)	I/P EMERGING ADULT PSYCH	386	141	412	(271)
7	9	6	3	I/P Adult Intensive (T4)	44	29	42	(13)
-	-	10	(10)	I/P Adult Intensive (LL1)	-	-	10	(10)
317	111	342	(231)	<b>TOTAL INPATIENT</b>	2,481	1,376	2,628	(1,252)

				INPATIENT <u>PATIENT DAYS</u>				
698	697	695	2	I/P Adult Psych (T2)	5,322	5,031	5,411	(380)
562	-	558	(558)	I/P Adult CORE (T1)	4,438	1,275	4,459	(3,184)
390	418	394	24	I/P Adolescent Psych (T3)	3,572	3,342	3,650	(308)
261	182	267	(85)	I/P Child Psych (O1)	2,393	1,903	2,445	(542)
381	421	388	33	I/P LGBT Psych (O2)	2,625	2,544	2,991	(447)
356	-	357	(357)	I/P EMERGING ADULT PSYCH	2,783	895	2,862	(1,967)
422	394	419	(25)	I/P Adult Intensive (T4)	3,324	3,102	3,297	(195)
-	-	189	(189)	I/P Adult Intensive (LL1)	-	-	189	(189)
3,070	2,112	3,267	(1,155)	<b>TOTAL INPATIENT</b>	24,457	18,092	25,304	(7,212)

				INPATIENT <u>AVERAGE DAILY CENSUS</u>				
22.5	22.5	22.4	0.1	I/P Adult Psych (T2)	21.9	20.6	22.2	(1.6)
18.1	-	18.0	(18.0)	I/P Adult CORE (T1)	18.3	5.2	18.3	(13.0)
12.6	13.5	12.7	0.8	I/P Adolescent Psych (T3)	14.7	13.7	15.0	(1.3)
8.4	5.9	8.6	(2.7)	I/P Child Psych (O1)	9.8	7.8	10.0	(2.2)
12.3	13.6	12.5	1.1	I/P LGBT Psych (O2)	10.8	10.4	12.3	(1.8)
11.5	-	11.5	(11.5)	I/P EMERGING ADULT PSYCH	11.5	3.7	11.7	(8.1)
13.6	12.7	13.5	(0.8)	I/P Adult Intensive (T4)	13.7	12.7	13.5	(0.8)
-	-	6.1	(6.1)	I/P Adult Intensive (LL1)	-	-	0.8	(0.8)
99.0	68.1	105.4	(37.3)	<b>TOTAL INPATIENT</b>	100.6	74.1	103.7	(29.6)

				INPATIENT <u>AVERAGE LENGTH OF STAY</u>				
13.9	20.5	12.1	8.4	I/P Adult Psych (T2)	13.3	13.5	12.1	1.4
5.8	0.0	6.0	(6.0)	I/P Adult CORE (T1)	6.1	5.6	6.0	(0.4)
19.4	15.6	12.4	3.2	I/P Adolescent Psych (T3)	12.1	14.7	12.4	2.3
11.7	12.7	14.4	(1.7)	I/P Child Psych (O1)	14.5	18.8	14.4	4.4
6.4	7.8	5.9	1.9	I/P LGBT Psych (O2)	5.8	8.3	5.9	2.4
6.6	-	7.3	(7.3)	I/P EMERGING ADULT PSYCH	7.2	5.9	7.3	(1.4)
136.5	55.8	77.2	(21.4)	I/P Adult Intensive (T4)	82.5	73.7	77.2	(3.5)
-	-	77.2	(77.2)	I/P Adult Intensive (LL1)	-	-	77.2	(77.2)
11.4	16.0	10.2	5.8	<b>TOTAL INPATIENT</b>	10.2	12.2	10.2	2.0

**BRATTLEBORO RETREAT  
PATIENT STATISTICS  
August 2020**

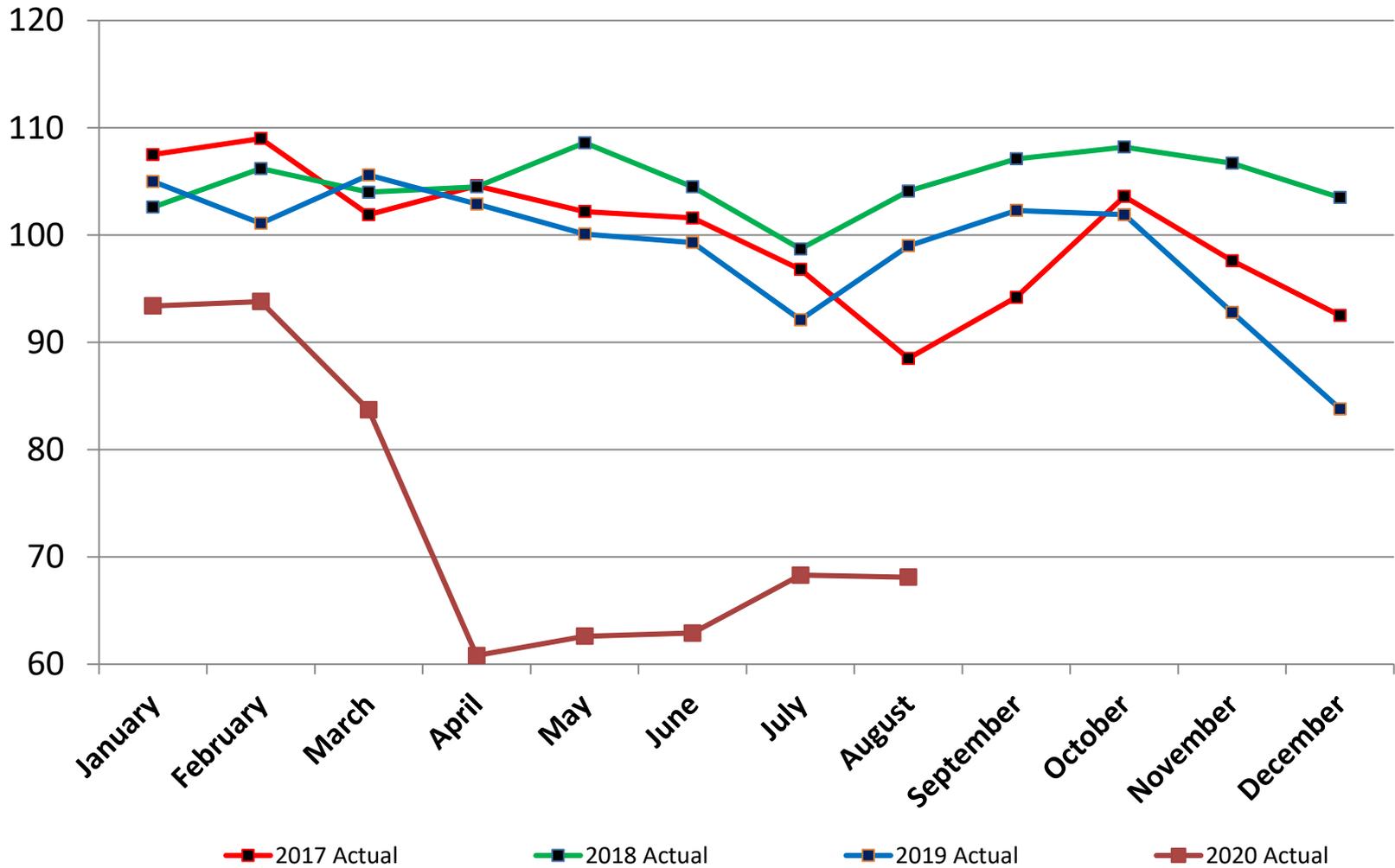
Prior Year	Current Month			RESIDENTIAL <u>ADMISSIONS</u>	Prior Year	Year-to-Date		
	Actual	Budget	Fav/(Unfav)			Actual	Budget	Fav/(Unfav)
-	-	2	(2)	Residential Linden Houses (O3)	14	8	16	(8)
2	-	1	(1)	ARCC	8	3	7	(4)
2	-	3	(3)	<b>TOTAL RESIDENTIAL</b>	22	11	23	(12)
				<b><u>PATIENT DAYS</u></b>				
208	142	248	(106)	Residential Linden Houses (O3)	1,681	1,170	1,952	(782)
212	155	217	(62)	ARCC	1,663	1,093	1,708	(615)
420	297	465	(168)	<b>TOTAL RESIDENTIAL</b>	3,344	2,263	3,660	(1,397)
				<b><u>AVERAGE DAILY CENSUS</u></b>				
6.7	4.6	8.0	(3.4)	Residential Linden Houses (O3)	6.9	4.8	8.0	(3.2)
6.8	5.0	7.0	(2.0)	ARCC	6.8	4.5	7.0	(2.5)
13.5	9.6	15.0	(5.4)	<b>TOTAL RESIDENTIAL</b>	13.8	9.3	15.0	(5.7)
				<b><u>AVERAGE LENGTH OF STAY</u></b>				
29.0	332.0	118.0	214.0	Residential Linden Houses (O3)	120.4	143.5	118.0	25.5
328.0	0.0	217.0	(217.0)	ARCC	263.9	304.0	217.0	87.0
228.3	332.0	155.0	177.0	<b>TOTAL RESIDENTIAL</b>	160.6	177.9	155.0	22.9

Prior Year	Current Month			OUTPATIENT <u>VISITS</u>	Prior Year	Year-to-Date		
	Actual	Budget	Fav/(Unfav)			Actual	Budget	Fav/(Unfav)
54	55	30	25	BRIDGES	3,722	3,032	4,047	(1,015)
19	50	12	38	Meadows School	1,530	1,147	1,511	(364)
				<b><u>Hospital Outpatient</u></b>				
199	-	168	(168)	USP PHP	1,465	507	1,310	(803)
407	165	420	(255)	Adult PHP	3,361	1,732	3,435	(1,703)
43	34	74	(40)	Hospital Outpatient	703	228	820	(592)
649	199	662	(463)	<b>TOTAL PHP</b>	5,529	2,467	5,565	(3,098)
				<b><u>TOTAL STARTING NOW</u></b>				
97	76	87	(11)	Starting Now-HUB	832	663	696	(33)
109	70	116	(46)	Starting Now-IOP	1,122	467	1,176	(709)
236	207	231	(24)	Starting Now-OP	1,948	1,786	2,018	(232)
442	353	434	(81)	<b>TOTAL STARTING NOW</b>	3,902	2,916	3,890	(974)
				<b><u>TOTAL HOSPITAL OUTPATIENT</u></b>				
1,043	1,156	998	158	AMBCC	8,891	9,639	8,906	733
52	73	74	(1)	Pain Mgt Clinic	406	583	609	(26)
2,186	1,781	2,168	(387)	<b>TOTAL HOSPITAL OUTPATIENT</b>	18,728	15,605	18,970	(3,365)

Prior Year	Current Month			FULL TIME EQUIVALENTS	Prior Year	Year-to-Date		
	Actual	Budget	Fav/(Unfav)			Actual	Budget	Fav/(Unfav)
79.21	74.38	84.10	9.72	* Contract FTE's	90.84	78.13	81.70	3.56
515.78	391.71	566.23	174.52	Worked FTE's	518.57	428.44	573.80	145.36
594.99	466.10	650.33	184.23	Total Worked FTE's	609.40	506.57	655.50	148.93
4.68	5.44	4.85	(0.60)	Total Worked FTE Per Equiv Pt Day	4.57	5.27	4.80	(0.47)
672.02	510.93	714.09	203.17	Total Paid FTE's	680.50	529.81	685.64	155.82
5.28	5.97	5.32	(0.65)	Total Paid FTE Per Equiv Pt Day	5.10	5.52	5.03	(0.49)
48.47	40.58	49.60	9.02	*Sodexo FTE's	48.47	42.21	49.60	7.39
23.58	25.12	33.00	7.88	*Nurse FTE's - Avant (YTD 12.1)	34.95	25.64	28.50	2.86
7.15	0.75	7.50	6.75	* Travel Physician FTE's	6.58	4.18	6.44	2.26
-	7.93	-	(7.93)	*Travel Other FTE's	0.62	6.10	-	(6.10)

# Inpatient Average Daily Census

*annual 2017=99.9, 2018=104.9, 2019=98.8, 2020=74.1*



**BRATTLEBORO RETREAT**  
**Revenue by Program**  
**August 2020**

**Current Month**

**Year to Date**

<b>Actual</b>	<b>Budget</b>	<b>FAV/ (UNFAV)</b>	<b>% Variance</b>
2,136,305	2,130,175	6,130	0%
-	1,710,270	(1,710,270)	-100%
1,290,365	1,189,220	101,145	9%
-	1,094,205	(1,094,205)	-100%
1,207,610	1,284,235	(76,625)	-6%
-	579,285	(579,285)	-100%
1,355,895	1,276,560	79,335	6%
589,680	865,080	(275,400)	-32%
<b>6,579,855</b>	<b>10,129,030</b>	<b>(3,549,175)</b>	<b>-35%</b>
<b>789,049</b>	<b>1,379,477</b>	<b>(590,428)</b>	<b>-43%</b>
<b>7,368,904</b>	<b>11,508,507</b>	<b>(4,139,603)</b>	<b>-36%</b>
229,330	400,520	(171,190)	-43%
260,400	364,560	(104,160)	-29%
489,730	765,080	(275,350)	-36%
289	2,549	(2,260)	
<b>490,019</b>	<b>767,629</b>	<b>(277,610)</b>	<b>-36%</b>
7,858,923	12,276,136	(4,417,213)	-36%
69,866	5,280	64,586	1223%
4,864	13,620	(8,756)	-64%
<b>74,730</b>	<b>18,900</b>	<b>55,830</b>	<b>295%</b>
-	184,296	(184,296)	-100%
182,108	462,344	(280,236)	-61%
<b>182,108</b>	<b>646,640</b>	<b>(464,532)</b>	<b>-72%</b>
87,524	150,452	(62,928)	-42%
138,843	292,488	(153,645)	-53%
<b>408,475</b>	<b>1,089,580</b>	<b>(681,105)</b>	<b>-63%</b>
242,454	339,320	(96,866)	-29%
9,372	12,210	(2,838)	
<b>251,826</b>	<b>351,530</b>	<b>(99,704)</b>	<b>-28%</b>
<b>666,411</b>	<b>916,454</b>	<b>(250,043)</b>	<b>-27%</b>
<b>9,260,365</b>	<b>14,652,600</b>	<b>(5,392,235)</b>	<b>-37%</b>
-			
(3,377)	(20,674)	17,297	
(5,103,607)	(7,935,740)	2,832,133	
(726,094)	(289,440)	(436,654)	
289,593	(103,371)	392,964	
(5,543,485)	(8,349,225)	2,805,740	34%
<b>3,716,880</b>	<b>6,303,375</b>	<b>(2,586,495)</b>	<b>-41%</b>
40.1%	43.0%		
91,819	98,000	(6,181)	-6%
1,763,566	220,140	1,543,426	701%
<b>5,572,265</b>	<b>6,621,515</b>	<b>(1,049,250)</b>	<b>-16%</b>

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 Psych VSH LL (185)
I/P Adolescent Psych (T-3) (120)
I/P Child Psych(O-1) (140)
Subtotal Inpatient R & B
Ancillary Services
<b>Total Inpatient Revenue</b>
Residential Linden Houses/Osgood 3
ARCC
Subtotal Residential R & B
Ancillary Services
<b>Total Residential Revenue</b>
Total I/P & Res. Revenue
Meadows
BRIDGES
<b>Total School</b>
Uniformed Service Program
Birches PHP - HOP
<b>Total Partial Hospitalization</b>
Starting Now
Hospital Outpatient Ancillary Services
<b>Total Hospital Outpatient Revenue</b>
<b>Outpatient Clinics</b>
AMBCC
Pain Management Clinic
<b>Total Clinic</b>
<b>Physician Charges</b>
<b>Gross Patient Revenue</b>
<b>CONTRACTUAL ALLOWANCES</b>
Charity care
3rd Party Allowances
Administrative Deductions
Bad Debt
<b>Total Deductions</b>
<b>Net Patient Revenue</b>
% of Gross Patient Revenue
Premium Revenue VCC
Other Operating Revenue
<b>Total Net Operating Revenue</b>

<b>Actual</b>	<b>Budget</b>	<b>FAV/ (UNFAV)</b>	<b>% Variance</b>
15,334,195	16,584,715	(1,250,520)	-8%
3,993,695	13,666,835	(9,673,140)	-71%
7,797,360	9,167,415	(1,370,055)	-15%
2,746,065	8,772,030	(6,025,965)	-69%
9,507,630	10,105,305	(597,675)	-6%
-	579,285	(579,285)	-100%
10,829,480	11,826,000	(996,520)	-8%
6,165,720	7,921,800	(1,756,080)	-22%
<b>56,374,145</b>	<b>78,623,385</b>	<b>(22,249,240)</b>	<b>-28%</b>
<b>7,733,353</b>	<b>9,598,825</b>	<b>(1,865,472)</b>	<b>-19%</b>
<b>64,107,498</b>	<b>88,222,210</b>	<b>(24,114,712)</b>	<b>-27%</b>
1,888,746	3,152,480	(1,263,734)	-40%
1,836,240	2,869,440	(1,033,200)	-36%
<b>3,724,986</b>	<b>6,021,920</b>	<b>(2,296,934)</b>	<b>-38%</b>
1,850	20,392	(18,542)	
<b>3,726,836</b>	<b>6,042,312</b>	<b>(2,315,476)</b>	<b>-38%</b>
67,834,334	94,264,522	(26,430,188)	-28%
546,600	664,840	(118,240)	-18%
1,271,504	1,839,804	(568,300)	-31%
<b>1,818,104</b>	<b>2,504,644</b>	<b>(686,540)</b>	<b>-27%</b>
495,112	1,437,070	(941,958)	-66%
1,856,789	3,920,065	(2,063,276)	-53%
<b>2,351,901</b>	<b>5,357,135</b>	<b>(3,005,234)</b>	<b>-56%</b>
841,729	1,336,958	(495,229)	-37%
2,044,793	2,346,387	(301,594)	-13%
<b>5,238,423</b>	<b>9,040,480</b>	<b>(3,802,057)</b>	<b>-42%</b>
2,409,233	3,028,040	(618,807)	-20%
82,581	100,485	(17,904)	
<b>2,491,814</b>	<b>3,128,525</b>	<b>(636,711)</b>	<b>-20%</b>
<b>5,664,346</b>	<b>7,128,308</b>	<b>(1,463,962)</b>	<b>-21%</b>
<b>83,047,021</b>	<b>116,066,479</b>	<b>(33,019,458)</b>	<b>-28%</b>
(71,910)	(160,130)	88,220	
(46,683,912)	(62,826,742)	16,142,830	
(2,400,899)	(2,241,809)	(159,090)	
(382,558)	(800,646)	418,088	
(49,539,279)	(66,029,327)	16,490,048	25%
<b>33,507,742</b>	<b>50,037,152</b>	<b>(16,529,410)</b>	<b>-33%</b>
40.3%	43.1%		
631,524	784,000	(152,476)	-19%
11,715,950	1,898,932	9,817,018	517%
<b>45,855,216</b>	<b>52,720,084</b>	<b>(6,864,868)</b>	<b>-13%</b>

**BRATTLEBORO RETREAT**  
**Statement of Operations**  
**August 2020**

**Current Month**

**Year to Date**

Actual	Budget	FAV/ (UNFAV)	% Variance
3,716,880	6,303,375	(2,586,495)	-41%
91,819	98,000	(6,181)	-6%
1,763,566	220,140	1,543,426	701%
<b>5,572,265</b>	<b>6,621,515</b>	<b>(1,049,250)</b>	<b>-16%</b>
2,893,833	3,982,127	1,088,294	27%
478,758	495,489	16,731	3%
331	331	0	0%
3,372,922	4,477,947	1,105,025	25%
926,672	1,004,750	78,078	8%
<b>4,299,594</b>	<b>5,482,697</b>	<b>1,183,103</b>	<b>22%</b>
168,134	59,375	(108,759)	-183%
32,702	43,676	10,974	25%
245,807	281,775	35,968	13%
115,073	126,846	11,773	9%
9,362	7,027	(2,335)	-33%
37,692	74,796	37,104	50%
2,486	19,317	16,831	87%
57,159	48,044	(9,115)	-19%
11,091	26,505	15,414	58%
81,212	78,069	(3,143)	-4%
68,893	62,008	(6,885)	-11%
42,386	51,018	8,632	17%
236,100	223,622	(12,478)	-6%
147,577	156,901	9,324	6%
34,368	61,648	27,280	44%
21,288	34,358	13,070	38%
2,925	2,925	0	0%
18,669	29,187	10,518	36%
5,070	20,683	15,613	75%
1,337,994	1,407,780	69,786	5%
<b>5,637,588</b>	<b>6,890,477</b>	<b>1,252,889</b>	<b>18%</b>
<b>(65,323)</b>	<b>(268,962)</b>	<b>203,639</b>	<b>-76%</b>
<b>-1.2%</b>	<b>-4.1%</b>		
44,122	41,500	2,622	
	4,280,000	(4,280,000)	
	417	(417)	
<b>44,122</b>	<b>4,321,917</b>	<b>(4,277,795)</b>	<b>-99%</b>
<b>(21,201)</b>	<b>4,052,955</b>	<b>(4,074,156)</b>	<b>-101%</b>

Actual	Budget	FAV/ (UNFAV)	% Variance	
<b>REVENUE</b>				
Net Patient Revenue	33,507,742	50,037,152	(16,529,410)	-33%
Net Premium Revenue	631,524	784,000	(152,476)	-19%
Other Operating Revenue	11,715,950	1,898,932	9,817,018	517%
<b>TOTAL OPERATING REVENUE</b>	<b>45,855,216</b>	<b>52,720,084</b>	<b>(6,864,868)</b>	<b>-13%</b>
<b>EXPENSES</b>				
Salaries & Wages	24,298,549	30,010,728	5,712,179	19%
Contract Labor	5,046,996	3,527,670	(1,519,326)	-43%
Deferred Compensation	2,648	2,648	0	0%
Total Salaries & Wages	29,348,193	33,541,046	4,192,853	13%
Employee Benefits	6,522,443	7,880,845	1,358,402	17%
Total Salaries, Wages & Benefits	35,870,636	41,421,891	5,551,255	13%
Legal, Audit & Consulting	1,514,722	477,000	(1,037,722)	-218%
Supplies (Medical, Office, etc.)	279,589	300,607	21,018	7%
Sodexo (Dietary, Hskpg, & Laundry)	2,197,346	2,401,325	203,979	8%
Purchased Services	859,109	1,062,865	203,756	19%
Outreach & Education	59,134	66,970	7,836	12%
Pharmaceuticals	479,997	571,635	91,638	16%
Travel, Education & Other Travel	52,702	160,686	107,984	67%
Maintenance & Repairs	396,816	390,982	(5,834)	-1%
Recruiting & Relocation	230,084	212,040	(18,044)	-9%
Dues, Books & Subscriptions	618,584	633,682	15,098	2%
Insurance	550,294	511,591	(38,703)	-8%
Interest	372,480	414,984	42,504	10%
Taxes (Provider, Property, etc.)	1,849,375	1,788,976	(60,399)	-3%
Depreciation	1,185,435	1,236,104	50,669	4%
Utilities	681,597	744,184	62,587	8%
Rent/Lease Equip & Minor Equip	229,514	260,550	31,036	12%
Patient Activities	16,741	21,125	4,384	21%
Food (Non-Cafeteria)	170,250	231,870	61,620	27%
Other	82,452	165,464	83,012	50%
Total Other Operating Expenses	11,826,221	11,652,640	(173,581)	-1%
<b>TOTAL OPERATING EXPENSES</b>	<b>47,696,857</b>	<b>53,074,531</b>	<b>5,377,674</b>	<b>10%</b>
<b>NET OPERATING INCOME/(LOSS)</b>	<b>(1,841,641)</b>	<b>(354,447)</b>	<b>(1,487,194)</b>	<b>420%</b>
<i>Operating Margin %</i>	<b>-4.0%</b>	<b>-0.7%</b>		
<b>Nonoperating Revenues/(Expenses)</b>				
Income from Investments	224,117	332,000	(107,883)	
Net Assets Released from Restrictions	12,400	4,280,000	(4,267,600)	
Equity Income for VCC Joint Venture		3,334	(3,334)	
<b>Net Non-Oper Gain/(Loss) on Investments</b>	<b>236,517</b>	<b>4,615,334</b>	<b>(4,378,817)</b>	<b>-95%</b>
<b>Net Income/(Loss)</b>	<b>(1,605,124)</b>	<b>4,260,887</b>	<b>(5,866,011)</b>	<b>-138%</b>

BRATTLEBORO RETREAT  
August 2020  
Expense Variance Analysis

	Actual	Budget	Fav/(UnFav)	% Variance	Variance explanations (greater than 10%)
Salaries and Wages	2,893,833	3,982,127	1,088,294	27%	Closed Inpatient Units
Contract Labor	478,758	495,489	16,731	3%	See Below
Deferred Compensation	331	331	0	0%	n/a
Employee Benefits	926,672	1,004,750	78,078	8%	n/a
Legal, Audit & Consulting	168,134	59,375	(108,759)	-183%	Admin Consulting Expense, see below
Supplies (Medical, Office, etc.)	32,702	43,676	10,974	25%	Reduced Programs
Sodexo (Dietary, Hskpg, & Laundry)	245,807	281,775	35,968	13%	Closed Inpatient Units
Purchased Services	115,073	126,846	11,773	9%	n/a
Outreach & Education	9,362	7,027	(2,335)	-33%	n/a
Pharmaceuticals	37,692	74,796	37,104	50%	Closed Inpatient Units
Travel, Education & Other Travel	2,486	19,317	16,831	87%	Most Travel under budget
Maintenance & Repairs	57,159	48,044	(9,115)	-19%	General M&R
Recruiting & Relocation	11,091	26,505	15,414	58%	n/a
Dues, Books & Subscriptions	81,212	78,069	(3,143)	-4%	n/a
Insurance	68,893	62,008	(6,885)	-11%	n/a
Interest & Bank Fees	42,386	51,018	8,632	17%	n/a
Taxes (Provider, Property, etc.)	236,100	223,622	(12,478)	-6%	n/a
Depreciation	147,577	156,901	9,324	6%	n/a
Utilities	34,368	61,648	27,280	44%	Electricity
Rent/Lease Equip & Minor Equip	21,288	34,358	13,070	38%	Minor Equipment
Patient Activities	2,925	2,925	0	0%	n/a
Food (non-cafeteria)	18,669	29,187	10,518	36%	Adol. Resi. move/Ripley/Closed Inp Units
Other	5,070	20,683	15,613	75%	Special Purpose funds
	5,637,588	6,890,477	1,252,889		

<b>Admin Consulting Totals:</b>	
Schroeder Consulting	114,403
NECP	16,000
Regina S.	4,075
Helms & Co	2,500
Symquest	1,575

<b>Contract Labor variance:</b>	
(111,942)	A&E
(103,946)	Inpatient (Travel RN)
(60,061)	Admin/Covid
292,680	Physicians

BRATTLEBORO RETREAT  
YTD 2020  
Expense Variance Analysis

	Actual	Budget	Fav/(UnFav)	% Variance	Variance explanations (greater than 10%)
Salaries and Wages	24,298,549	30,010,728	5,712,179	19%	Closed Inpatient Units
Contract Labor	5,046,996	3,527,670	(1,519,326)	-43%	See Below
Deferred Compensation	2,648	2,648	0	0%	n/a
Employee Benefits	6,522,443	7,880,845	1,358,402	17%	Self Insd Claims
Legal, Audit & Consulting	1,514,722	477,000	(1,037,722)	-218%	Admin Consulting Expense, see below
Supplies (Medical, Office, etc.)	279,589	300,607	21,018	7%	Reduced Programs
Sodexo (Dietary, Hskpg, & Laundry)	2,197,346	2,401,325	203,979	8%	Closed Inpatient Units
Purchased Services	859,109	1,062,865	203,756	19%	IT Licenses (bud in Purch Svcs Act in Dues)
Outreach & Education	59,134	66,970	7,836	12%	n/a
Pharmaceuticals	479,997	571,635	91,638	16%	Closed Inpatient Units
Travel, Education & Other Travel	52,702	160,686	107,984	67%	Most Travel under budget
Maintenance & Repairs	396,816	390,982	(5,834)	-1%	n/a
Recruiting & Relocation	230,084	212,040	(18,044)	-9%	n/a
Dues, Books & Subscriptions	618,584	633,682	15,098	2%	IT Licenses (bud in PS Act in Dues)
Insurance	550,294	511,591	(38,703)	-8%	n/a
Interest & Bank Fees	372,480	414,984	42,504	10%	n/a
Taxes (Provider, Property, etc.)	1,849,375	1,788,976	(60,399)	-3%	n/a
Depreciation	1,185,435	1,236,104	50,669	4%	n/a
Utilities	681,597	744,184	62,587	8%	n/a
Rent/Lease Equip & Minor Equip	229,514	260,550	31,036	12%	n/a
Patient Activities	16,741	21,125	4,384	21%	Adol. Residential
Food (non-cafeteria)	170,250	231,870	61,620	27%	Adol. Resi. move/Ripley/Closed Inp Units
Other	82,452	165,464	83,012	50%	Special Purpose funds
	47,696,857	53,074,531	5,377,674		

<b>Admin Consulting Totals:</b>	
Schroeder Consulting	780,324
NECP	120,291
Daetsch LLC	82,925
Helms & Co	24,800
Regina S.	20,675
BKD	14,700
Healthmonix	12,215
Chesterfield Inn/Hampton Inn	8,403
Michael Green	5,750
Ascent Financial Resources	5,250
Symquest	3,588
Beth Prullage	2,750
Scott Cook	438
Everett Real Estate	400

<b>Contract Labor variance:</b>	
(1,231,715)	Inpatient (Travel RN)
(802,394)	A&E
(329,554)	Admin/Covid
(29,766)	Finance & Rev Cycle
874,103	Physicians

**BRATTLEBORO RETREAT  
BALANCE SHEET  
AUGUST 2020**

	08/31/2020	07/31/2020	<i>Audited</i> 12/31/2019
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	7,506,464	6,088,630	157,473
Patient Accounts Receivable	6,980,955	5,817,434	10,325,938
Inventories	174,390	174,390	174,390
Prepaid Expenses	944,289	1,116,779	664,205
Other	414,206	231,554	327,626
	<u>16,020,304</u>	<u>13,428,787</u>	<u>11,649,632</u>
<b>INVESTMENTS</b>			
Board-designated Assets	3,067,118	3,055,400	4,429,584
Endowment Fund	1,124,629	1,034,112	1,031,892
	<u>4,191,747</u>	<u>4,089,512</u>	<u>5,461,476</u>
<b>ASSETS LIMITED AS TO USE</b>			
VSH Project Contribution	119,586	1,000,000	3,501,642
Deferred Cost of Issuance	51,868	53,657	59,023
	<u>171,454</u>	<u>1,053,657</u>	<u>3,560,665</u>
<b>PROPERTY, PLANT &amp; EQUIPMENT</b>			
Property, Plant & Equipment	62,551,505	61,234,414	58,865,499
Accumulated Depreciation	(40,766,811)	(40,472,095)	(39,581,376)
	<u>21,784,694</u>	<u>20,762,319</u>	<u>19,284,123</u>
<b>OTHER ASSETS</b>			
Cash Surrender Value - Life Insurance	561,852	561,852	561,852
457B Deferred Comp Plan	500,756	290,819	448,200
Insurance Settlement Proceeds	250,000	250,000	250,000
Investment in VCC, LLC	197,023	197,023	797,023
	<u>1,509,631</u>	<u>1,299,694</u>	<u>2,057,075</u>
<b>TOTAL ASSETS</b>	<u><u>43,677,830</u></u>	<u><u>40,633,969</u></u>	<u><u>42,012,971</u></u>
<b>LIABILITIES &amp; NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable & Accrued Expenses	5,433,972	5,475,818	7,566,603
Salaries & Wages Payable	1,437,379	1,098,238	1,079,187
Accrued Earned Time	2,372,069	2,212,172	2,212,172
Working Capital Line of Credit	412,907	412,907	597,584
Bond VEHBFA Series 2015	10,697,873	10,835,678	11,245,000
Stimulus Advance Medicare	1,678,932	1,678,932	0
Stimulus Advance Medicaid	3,122,414	3,122,414	0
Due to/from Third Party Payors	(272,809)	(272,809)	(798,477)
	<u>24,882,737</u>	<u>24,563,350</u>	<u>21,902,069</u>
<b>OTHER LIABILITIES</b>			
Deferred Compensation	52,332	51,670	64,684
Insurance Settlement Proceeds	250,000	250,000	250,000
457B Deferred Comp Plan	500,756	290,819	448,200
	<u>803,088</u>	<u>592,489</u>	<u>762,884</u>
<b>LONG-TERM DEBT</b>			
Bond VEHBFA Series 2015	0	0	0
	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET ASSETS</b>			
Restricted	333,379	330,819	321,107
Temporary Restricted	5,803,852	5,744,336	5,567,014
Unrestricted	11,854,774	9,402,975	13,459,897
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u><u>43,677,830</u></u>	<u><u>40,633,969</u></u>	<u><u>42,012,971</u></u>

**BRATTLEBORO RETREAT**  
**STATEMENT OF CASH FLOWS**  
As of August 31st, 2020

***Cash flows from operating activities:***

Change in net assets	\$ 2,452,000
Adjustments to reconcile the change in net assets to net cash (used) provided by operating activities	
Depreciation	1,185,000
Change in equity VCC	0
(Increase) decrease in	
Accounts Receivable	(1,164,000)
Prepaid and other expenses	(9,000)
Increase (decrease) in	
Accounts Payable and accrued expenses	(40,166)
Line of Credit increase/(decrease)	0
Accrued salaries and related amounts	499,000
Due to third-party payors	0
Stimulus Advance Medicare	0
Stimulus Advance Medicaid	0
Net cash provided (used) by operating activities	<u>2,922,834</u>

***Cash flows from investing activities:***

Purchases of property and equipment	(2,207,000)
VSH bed-expansion - funds released	880,000
Changes to restricted assets	(40,000)
Net cash provided (used) by investing activities	<u>(1,367,000)</u>

***Cash flows from financing activities:***

Payments of long-term debt	<u>(138,000)</u>
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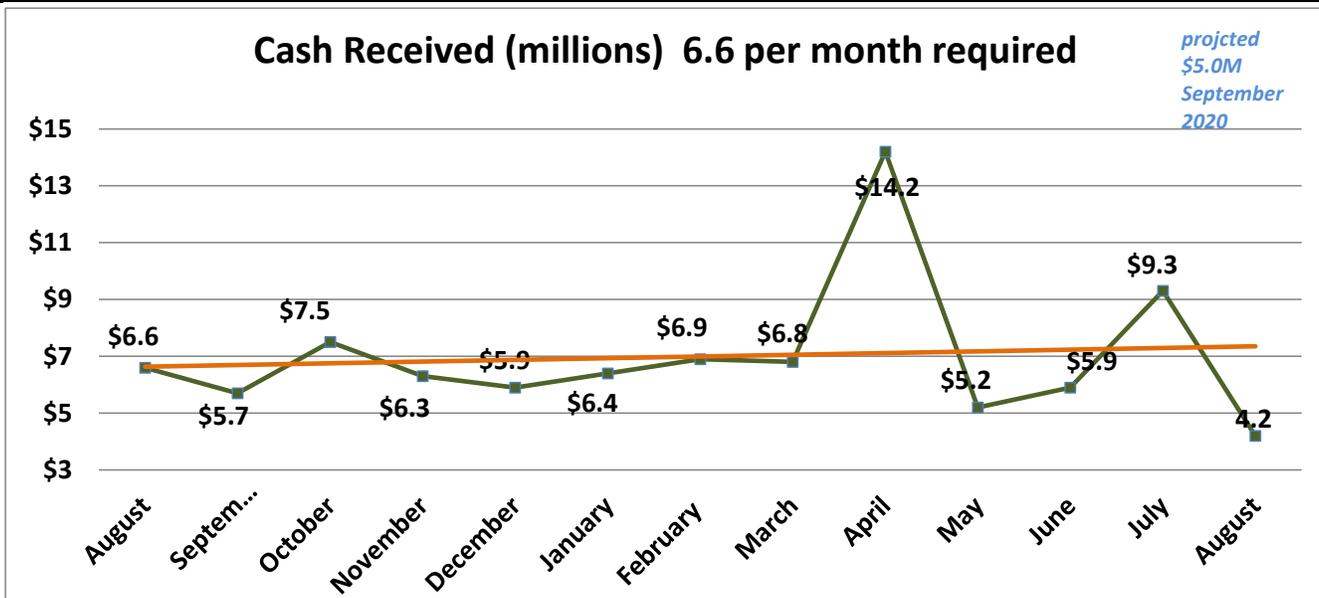
Net increase (decrease) in cash 1,417,834

Cash and cash equivalents, beginning of year 6,088,630

Cash and cash equivalents, as of August 31st \$ 7,506,464

**Brattleboro Retreat  
FY 2020  
Financial Indicators**

	2019 EOY	2020 Budget	August Actual	August Budget
<b>Statistics</b>				
Inpatient Days	36,066	39,506	2,112	3,267
Residential Days	4,911	5,490	297	465
Outpatient Visits/PHP	27,670	27,906	1,781	2,168
<b>Profitability / Cash Flow:</b>				
Operating Income	\$ (6,192,095)	\$ 823,334	\$ (65,323)	\$ (268,962)
Net Income	\$ (5,256,409)	\$ 5,606,334	\$ (21,201)	\$ 4,052,955
Operating Margin	-8.5%	1.0%	-1.2%	-4.1%
Excess Margin	-7.2%	6.9%	-0.4%	61.2%
Cash Receipts	\$ 76,510,509	\$ 79,700,000	\$ 4,229,469	\$ 6,642,000
Days Cash on Hand without Line of Credit Availability	33	34	60	54
<b>Citizen Bank Covenant Ratios</b>				
Debt Service Coverage Ratio (req. 1.20)	-2.32	2.85	-1.10	8.66
Liquidity Ratio (req. 0.50)	0.23	0.6	0.95	0.51
<b>Debt:</b>				
Capitalization Ratio	67%	61%	72%	61%
Average Age of Plant	21.9	21.1	23.0	17.1
<b>Liquidity:</b>				
Net Days in A/R	58	45	57	45
Days in A/P (including Contract Labor expense)	61		68	65
Days in A/P (without Contract Labor expense)	85	67	96	90



Brattleboro Retreat

Gross Accounts Receivable by Discharge Date for 08.31.2020

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	28	0	0	0	0	0	0	0	0	0	28
Blue Cross	1,969,378	365,478	319,949	75,740	248,813	7,031	2,691	26,730	67,857	308,164	546,924
Champus	1,020,938	52,156	280,984	259,207	7,114	1,014	5,152	67,118	18,026	102,772	227,395
CHARITY	258,062	0	174	256	833	840	580	677	1,182	13,153	240,367
Commercial	1,378,136	222,229	314,571	152,159	6,087	46,718	5,654	10,314	52,585	156,689	411,128
FORENSIC	826	0	0	0	0	0	0	0	0	0	826
GRANTS	11,940	0	0	0	0	0	356	0	0	0	11,584
HMO	820,103	0	300,853	23,400	8,166	16,104	3,674	28,698	12,736	157,527	268,946
MANAGED CARE CONTRACTS	322,475	4,900	78,851	8,841	13,730	4,029	1,510	9,716	12,941	56,089	131,868
MEADOWS SCHOOL	196,306	68,262	33,949	9,741	63,753	0	2,715	1,675	900	7,758	7,552
Medicaid	14,854,014	3,749,441	3,871,472	1,079,383	647,237	1,233,031	211,488	353,802	353,103	456,735	2,898,321
MEDICAID MANAGED CARE	443,021	0	24,662	17,317	4,479	42,529	2,303	47,780	66,041	157,722	80,188
MEDICAID PENDING	0	0	0	0	0	0	0	0	0	0	0
Medicare A	4,502,560	1,802,022	1,237,999	499,646	607,113	168,607	2,286	6,891	5,611	74,645	97,740
Medicare B	388,951	74,808	176,129	62,338	22,353	5,462	2,217	1,389	886	4,164	39,206
Non-Recoverable	-7,296	348	-318	0	0	0	0	10	-248	50	-7,138
PNMI	173,214	148,310	38,340	540	950	0	0	-11,253	0	-652	-3,021
Self Pay	1,906,473	10,852	47,302	78,618	107,880	17,293	16,807	235,116	157,067	809,442	426,096
SP OUTSOURCE	2,598,598	0	0	0	0	0	0	0	364,090	747,402	1,487,106
<b>Report Totals:</b>	<b>30,837,728</b>	<b>6,498,807</b>	<b>6,724,917</b>	<b>2,267,188</b>	<b>1,738,507</b>	<b>1,542,659</b>	<b>257,433</b>	<b>778,664</b>	<b>1,112,777</b>	<b>3,051,659</b>	<b>6,865,116</b>

System: HISTORICAL AGED TRIAL BALANCE

Brattleboro Retreat

Payables Management

Print Option: SUMMARY

Aging Date: 8/31/2020

Exclude: Zero Balance, No Activity, Fully Paid Documents, Unposted Applie 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	\$21,576.14	\$21,576.14	\$0.00	\$0.00	\$0.00
A359	6	\$339,822.58	\$339,822.58	\$0.00	\$0.00	\$0.00
A367	2	\$1,359.53	\$1,359.53	\$0.00	\$0.00	\$0.00
A632	1	\$47,017.68	\$47,017.68	\$0.00	\$0.00	\$0.00
A702	1	\$2,497.50	\$2,497.50	\$0.00	\$0.00	\$0.00
A736	5	\$174,065.45	\$141,946.44	\$32,119.01	\$0.00	\$0.00
A813	1	\$1,782.83	\$1,782.83	\$0.00	\$0.00	\$0.00
A877	4	\$70.00	\$40.00	\$30.00	\$0.00	\$0.00
B014	17	\$9,093.70	\$9,093.70	\$0.00	\$0.00	\$0.00
B254	1	\$4,404.52	\$4,404.52	\$0.00	\$0.00	\$0.00
B266	1	\$1,501.50	\$1,501.50	\$0.00	\$0.00	\$0.00
B270	1	(\$2.49)	(\$2.49)	\$0.00	\$0.00	\$0.00
B430	4	\$123.00	\$123.00	\$0.00	\$0.00	\$0.00
B469	2	\$2,825.00	\$2,825.00	\$0.00	\$0.00	\$0.00
B570	2	\$94,489.82	\$94,489.82	\$0.00	\$0.00	\$0.00
B571	1	\$1,592.53	\$1,592.53	\$0.00	\$0.00	\$0.00
B630	12	\$72,387.08	\$72,387.08	\$0.00	\$0.00	\$0.00
B730	4	\$194.19	\$194.19	\$0.00	\$0.00	\$0.00
B833	1	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
C004	3	\$2,950.16	\$2,950.16	\$0.00	\$0.00	\$0.00
C018	1	\$2,820.00	\$2,820.00	\$0.00	\$0.00	\$0.00
C019	1	\$4.05	\$4.05	\$0.00	\$0.00	\$0.00
C172	1	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00
C225	4	(\$294.21)	(\$342.01)	\$47.80	\$0.00	\$0.00
C306	4	\$748.06	\$748.06	\$0.00	\$0.00	\$0.00
C317	1	\$42.24	\$42.24	\$0.00	\$0.00	\$0.00
C475	4	\$4,000.00	\$500.00	\$500.00	\$0.00	\$3,000.00
C583	4	\$1,225.84	\$1,225.84	\$0.00	\$0.00	\$0.00
C627	1	\$365.08	\$365.08	\$0.00	\$0.00	\$0.00
C676	1	\$997.49	\$997.49	\$0.00	\$0.00	\$0.00
C722	7	\$12,207.02	\$12,207.02	\$0.00	\$0.00	\$0.00
C775	1	\$2,639.80	\$2,639.80	\$0.00	\$0.00	\$0.00
C863	1	\$634.85	\$634.85	\$0.00	\$0.00	\$0.00
C868	1	\$5,125.00	\$5,125.00	\$0.00	\$0.00	\$0.00
C929	1	\$118.90	\$118.90	\$0.00	\$0.00	\$0.00
C949	1	\$545.00	\$545.00	\$0.00	\$0.00	\$0.00
C954	1	\$6,931.13	\$6,931.13	\$0.00	\$0.00	\$0.00
D540	2	\$8,582.74	\$8,582.74	\$0.00	\$0.00	\$0.00
D580	1	\$282.00	\$282.00	\$0.00	\$0.00	\$0.00
D692	2	\$11,259.90	\$4,233.90	\$7,026.00	\$0.00	\$0.00
D930	1	\$45.00	\$45.00	\$0.00	\$0.00	\$0.00
E067	1	\$98.00	\$98.00	\$0.00	\$0.00	\$0.00
E369	1	\$327.20	\$327.20	\$0.00	\$0.00	\$0.00
F561	1	\$751.86	\$751.86	\$0.00	\$0.00	\$0.00
F825	1	\$531.25	\$531.25	\$0.00	\$0.00	\$0.00
F923	4	\$1,515.88	\$1,515.88	\$0.00	\$0.00	\$0.00
F933	1	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00
F985	1	\$2,605.56	\$0.00	\$2,605.56	\$0.00	\$0.00
G236	9	\$1,110.25	\$1,110.25	\$0.00	\$0.00	\$0.00
G462	1	\$1,143.36	\$1,143.36	\$0.00	\$0.00	\$0.00
G496	7	\$1,472.38	\$1,472.38	\$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
G782		4	\$1,180.00	\$1,180.00	\$0.00	\$0.00	\$0.00
H070		1	\$446,989.76	\$446,989.76	\$0.00	\$0.00	\$0.00
H104		13	\$1,845.04	\$1,845.04	\$0.00	\$0.00	\$0.00
H252		2	(\$206.98)	(\$206.98)	\$0.00	\$0.00	\$0.00
H481		1	\$360.00	\$360.00	\$0.00	\$0.00	\$0.00
H556		1	\$1,424.22	\$1,424.22	\$0.00	\$0.00	\$0.00
H663		1	\$525.00	\$525.00	\$0.00	\$0.00	\$0.00
H669		1	\$1,910.00	\$1,910.00	\$0.00	\$0.00	\$0.00
H787		3	\$8,109.58	\$8,109.58	\$0.00	\$0.00	\$0.00
H811		1	\$283.41	\$283.41	\$0.00	\$0.00	\$0.00
H974		6	\$5,345.00	\$5,345.00	\$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
I025		1	\$92.92	\$92.92	\$0.00	\$0.00	\$0.00
I264		1	\$3,915.00	\$3,915.00	\$0.00	\$0.00	\$0.00
I436		2	\$2,566.20	\$1,283.10	\$1,283.10	\$0.00	\$0.00
I564		1	\$596.25	\$0.00	\$0.00	\$0.00	\$596.25
I570		1	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
J572		2	\$2,739.30	\$0.00	\$530.00	\$0.00	\$2,209.30
J775		3	\$4,551.91	\$4,551.91	\$0.00	\$0.00	\$0.00
J788		4	\$5,244.50	\$5,244.50	\$0.00	\$0.00	\$0.00
K481		1	\$525.00	\$525.00	\$0.00	\$0.00	\$0.00
L160		1	(\$16.00)	(\$16.00)	\$0.00	\$0.00	\$0.00
L354		1	\$12,040.72	\$12,040.72	\$0.00	\$0.00	\$0.00
L502		1	\$72,272.41	\$72,272.41	\$0.00	\$0.00	\$0.00
L844		1	\$314.00	\$314.00	\$0.00	\$0.00	\$0.00
M087		1	\$20.00	\$20.00	\$0.00	\$0.00	\$0.00
M251		1	\$33.60	\$33.60	\$0.00	\$0.00	\$0.00
M270		1	\$233.22	\$233.22	\$0.00	\$0.00	\$0.00
M569		1	\$97.50	\$97.50	\$0.00	\$0.00	\$0.00
M824		4	\$3,546.96	\$3,546.96	\$0.00	\$0.00	\$0.00
M931		1	\$551.00	\$551.00	\$0.00	\$0.00	\$0.00
M942		42	\$19,817.15	\$18,260.30	\$1,556.85	\$0.00	\$0.00
M966		25	\$5,947.94	\$4,950.81	\$997.13	\$0.00	\$0.00
M967		1	\$1,443.70	\$1,443.70	\$0.00	\$0.00	\$0.00
N403		1	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
N493		1	\$135.00	\$135.00	\$0.00	\$0.00	\$0.00
N556		1	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00
N643		1	\$800.00	\$800.00	\$0.00	\$0.00	\$0.00
N763		1	\$294.00	\$294.00	\$0.00	\$0.00	\$0.00
P237		1	\$13,223.77	\$13,223.77	\$0.00	\$0.00	\$0.00
P270		1	\$1,227.16	\$1,227.16	\$0.00	\$0.00	\$0.00
P330		5	\$956.08	\$956.08	\$0.00	\$0.00	\$0.00
P382		8	\$1,722,805.76	\$0.00	\$0.00	\$0.00	\$1,722,805.76
P384		1	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00
P849		1	\$1,792.37	\$1,792.37	\$0.00	\$0.00	\$0.00
P921		1	\$210.00	\$210.00	\$0.00	\$0.00	\$0.00
R858		1	\$740.00	\$740.00	\$0.00	\$0.00	\$0.00
S078		5	\$15,805.00	\$15,805.00	\$0.00	\$0.00	\$0.00
S139		1	\$40.70	\$40.70	\$0.00	\$0.00	\$0.00
S210		1	\$50.67	\$50.67	\$0.00	\$0.00	\$0.00
S218		1	\$159.96	\$159.96	\$0.00	\$0.00	\$0.00
S414		3	\$1,109.35	\$1,109.35	\$0.00	\$0.00	\$0.00
S45		1	(\$312.50)	(\$312.50)	\$0.00	\$0.00	\$0.00
S526		3	\$642.02	\$642.02	\$0.00	\$0.00	\$0.00
S535		1	\$89.38	\$89.38	\$0.00	\$0.00	\$0.00
S665		10	\$326,590.89	\$254,537.01	\$72,053.88	\$0.00	\$0.00
S712		1	\$3,313.91	\$3,313.91	\$0.00	\$0.00	\$0.00
S777		1	\$1,414.06	\$1,414.06	\$0.00	\$0.00	\$0.00
S797		3	\$88,093.59	\$88,093.59	\$0.00	\$0.00	\$0.00

S844	1	\$17.60	\$17.60	\$0.00	\$0.00	\$0.00
S850	1	\$19.62	\$19.62	\$0.00	\$0.00	\$0.00
S915	2	\$2,785.40	\$1,273.43	\$1,511.97	\$0.00	\$0.00
S937	1	\$792.49	\$792.49	\$0.00	\$0.00	\$0.00
S960	2	\$2,575.12	\$0.00	\$2,575.12	\$0.00	\$0.00
SQ5	9	\$6,219.02	\$2,712.84	\$1,368.00	\$0.00	\$2,138.18
T502	1	(\$590.91)	(\$590.91)	\$0.00	\$0.00	\$0.00
T874	1	\$420.60	\$420.60	\$0.00	\$0.00	\$0.00
T933	2	\$208.00	\$208.00	\$0.00	\$0.00	\$0.00
U180	3	\$175.38	\$175.38	\$0.00	\$0.00	\$0.00
U232	1	\$2,130.00	\$2,130.00	\$0.00	\$0.00	\$0.00
U789	1	(\$125.08)	(\$125.08)	\$0.00	\$0.00	\$0.00
V44	1	\$4,714.29	\$4,714.29	\$0.00	\$0.00	\$0.00
V441	1	\$1,661.88	\$1,661.88	\$0.00	\$0.00	\$0.00
V571	1	\$2,476.42	\$2,476.42	\$0.00	\$0.00	\$0.00
V813	1	\$2,969.54	\$2,969.54	\$0.00	\$0.00	\$0.00
V963	1	\$5,000.00	\$5,000.00	\$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
W236	1	\$20.00	\$20.00	\$0.00	\$0.00	\$0.00
W250	6	\$919.82	\$618.88	\$300.94	\$0.00	\$0.00
W310	2	\$527.30	\$527.30	\$0.00	\$0.00	\$0.00
W335	7	\$1,281.68	\$1,281.68	\$0.00	\$0.00	\$0.00
W349	1	\$875.00	\$875.00	\$0.00	\$0.00	\$0.00
W593	1	\$20.00	\$20.00	\$0.00	\$0.00	\$0.00
W645	1	\$780.42	\$0.00	\$780.42	\$0.00	\$0.00
W666	1	\$435.72	\$435.72	\$0.00	\$0.00	\$0.00
W692	2	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00
W825	42	\$1,825.49	\$1,825.49	\$0.00	\$0.00	\$0.00
Z523	3	\$8,875.00	\$8,875.00	\$0.00	\$0.00	\$0.00
Z526	8	\$53.53	\$16.13	\$27.08	\$1.94	\$8.38

Vendor Total	144	Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
		\$3,682,850.85	\$1,826,778.18	\$125,312.86	\$1.94	\$1,730,757.87