

**Vermont Veterans' Home**  
SFY 2022 Budget Narrative

**Mission Statement:**

The Vermont Veterans' Home provides best of class healthcare services and advocacy to veterans, their spouses, and gold star parents, while honoring their choices and respecting their right of self-determination.

**Facility Overview**

The Vermont Veterans Home is the second oldest State Veterans Home in the country, opening on April 1, 1887. What started out as a 200-acre working farm for 25 Civil War Veterans is now an 83-acre residential and healthcare facility caring for 130 Veterans from World War II, Korea, Vietnam, Gulf War, and peacetime, their spouses and widows, and Gold Star Parents in our nursing home and 8 Veterans in our domiciliary. The property includes a 140,000 square foot facility, with a trout pond, deer park, and Veterans' cemetery. The facility provides long term care, short term rehab, Alzheimer's/dementia care, respite care, hospice/palliative care, residential/domiciliary care, and outpatient rehabilitation services.

Our deer herd is a major attraction in Bennington with a steady stream of visitors. The deer enjoy interacting with members of the community, especially if they are provided treats such as apples and bananas. The deer park has been the source of much enjoyment for those residing in or passing through Bennington.

The trout pond is spring fed and stocked annually by the Bennington Elks. Two fishing derbies also sponsored by the Bennington Elks are held for the Veterans and members of the community. Veterans are able to fish as they desire with staff or family members. The pond is catch and release and not open for public fishing with the exception of the fishing derbies.

## **Departments:**

### **ADMINISTRATION:**

This department oversees the daily operation of the facility, ensuring regulatory compliance with Federal and State statutes. This Department includes the Chief Executive Officer, Chief Operating Officer, Director of Nursing and Assistant Director of Nursing. This department also provides clerical support to various other departments within the facility.

### **NURSING**

This department includes the facility's Registered Nurses (RN), Licensed Practical Nurses (LPN), and Licensed Nursing Assistants (LNA). Members of this department provide the 24-hour care and supervision the Veterans and Members require for the skilled nursing facility, and intermittent oversight of the Veterans and Members who reside in the facility's residential care/Domiciliary section.

### **MEDICAL**

The facility contracts with the local Veterans Administration Community Based Outpatient Clinic for Physicians and Physician's Assistants to provide medical care for our Veterans and Members. A Geriatric Psychiatrist from the White River Junction Veterans Medical Center joined our list of providers and is on sight 4 hours every other week. The facility also has contracts with a Medical Director, a pharmacy, a rehabilitation company, and various individual medical providers in order to meet the needs of our Veterans and Members.

### **DIETARY**

This department includes the Dietitians, Cooks and Utility Workers, who prepare over 140,000 meals annually for our Veterans and Members. They also ensure nutritious snacks are provided and that the Veterans and Members receive the physician ordered diet. The dietary staff also provides refreshments for various facility activities.

### **MAINTAINENCE, LAUNDRY and HOUSEKEEPING**

This department is responsible for the daily upkeep of the facility and surrounding grounds, including but not limited to preventative maintenance, mowing of lawns, plowing of driveways, feeding and care of the deer herd. All Veteran and Member laundry and facility linens are washed and dried on site by the laundry staff.

## **RECREATION SERVICES**

Daily activities are planned and run by members of this department. Activity programs are offered 7 days a week as well as both on and off site. Programs include, bingo, current events, holiday parties, and an air rifle and pistol range. The facility maintains a wheelchair access bus and three wheelchair accessible vans to transport Veterans to and from various community locations such as the Dorset Playhouse, the Bennington Elks and various community medical providers.

## **SOCIAL SERVICES**

This department provides for the emotional and psychosocial wellbeing of our Veterans and Members. They provide individual services and well as support groups. The facility has a caregiver support group for family members of our Veterans and Members with cognitive impairments, a bereavement support group, and a support group called ‘The Brotherhood’ is for our combat Veterans. Unique and cutting-edge interventions are used to help our Veterans deal with PTSD; these include Music and Memory, and yoga. The social services department also arranges for community services for our short-term Veterans and Members who are discharged home after their stay with us.

## **FINANCE**

This department ensures the accurate billing of Medicare, Medicaid, third party insurances, and private funds for services rendered. They also complete facility time an attendance and are responsible for maintaining the facility’s financial statements and other records. Members of this department will also assist Veterans and Members with Medicaid applications and managing their personal funds as needed.

## **Services Provided:**

## **LONG TERM CARE**

The facility currently has 130 skilled nursing facility beds. We are able to provide traditional nursing care services for individuals who are no longer able to reside independently or with family in the community. Long term care includes 24-hour care and supervision by licensed nursing personal, meals, medications, laundry services, housekeeping services, social work services, recreations services, chaplain services, and medical care.

## **SHORT TERM REHAB**

Veterans or Members recovering from orthopedic or cardiac surgery, stroke or other major illness come to the facility immediately following a hospitalization to receive rehabilitation services which allow them to return home. In addition to the care and services provided to our long-term care Veterans and Members those individuals admitted for short term rehab receive services from physical, occupational and speech therapy. Our social work staff assists with arranging any and all necessary community services to help the Veteran or Member transition back to their previous living environment.

## **ALZHEIMER'S/DEMENTIA CARE**

The facility maintains a 30-bed memory care neighborhood called Cardinal Point. This secure neighborhood provides our Veterans and Members with the ability to move around freely both inside and outside of the facility while ensuring for their safety. The Namaste Program, which provides care in a relaxing and comforting environment, was started at this facility with the help of consultant Joyce Simard. In an integral part of our memory care program. This program has been the subject of a book, "The Namaste Care Program for People with Dementia" now in its second edition and has been featured in various national healthcare publications. Ms. Simard travels the world education others on the benefits of the Namaste Program. More information on this program can be found at: <http://www.joycesimard.com/namaste-care-simard.html>

The facility was the only State Veterans' Home and the only skilled nursing facility in Vermont to be a recipient of a "Music and Memory" grant. This program provides iPods to those with cognitive loss. The music is individualized to each Veteran's or Member's personal preference and is used to help provide comfort and reassurance when needed. The use of music by those with cognitive loss has been shown to help reduce the use of antipsychotic medications in long term care facilities. More information on this program can be found at: [www.musicandmemory.org](http://www.musicandmemory.org)

The Board of Trustees for The Vermont Veterans' Home funds an arts program with the Vermont Arts Exchange for our Veterans and Members on Freedom Village. This program allows those with cognitive loss to express themselves through various art mediums. A gallery exhibition is held annually both at the facility and a local art gallery. The trust funds established for the Board of Trustees prohibits the use of these funds for operational costs.

## **RESPITE CARE**

Respite Care is just that, a respite for the caregiver of an individual requiring extensive medical care in the community. Community caregivers will have their loved one stay with us while they take a short vacation, have their own medical needs attended to or for just some time away from the demands of being a 24-hour caregiver. Respite care Veterans and Members have stayed for as little as a few days to a few months prior to returning home again.

## **PALLIATIVE/HOSPICE CARE**

Palliative or end-of-life care is provided to the facility's long-term care Veterans and Members who are at the end of life and for those individuals admitted to the facility especially for end-of-life care. The facility has a dedicated room for end-of-life care called the Reagan Room. This private room and nearby living room provide ample private space for family and friends to visit with the Veteran or Member. Support services from Social Services and the Chaplain are provided in addition to high quality nursing care. Several staff members are trained in massage and Rikki; these services are provided to the Veteran or Member as requested.

The facility now has contracts with two Medicare Hospice provider. Veterans and Members now have the choice between the two providers when considering end of life care. These contracts allow us to offer end of life services and receive a higher reimbursement for the services provided. Additionally, this contract will deliver additional support services for the Veteran and their family members during the dying process.

## **RESIDENTIAL/DOMICILIARY CARE**

The facility has an 8-bed residential/domiciliary (Dom) care offering. This is similar to assisted living care. Veterans and Members who reside in the "Dom" require little assistance with bathing, dressing, and medication management. Meals, laundry services, social services, recreational programs, chaplain services, and limited nursing care are provided.

## **OUTPATIENT REHABILITATION SERVICES**

Rehabilitation services such as physical therapy, occupational therapy, and speech and language therapy are provided to Veterans and Members residing in the community. These individuals do not need or require 24-hour care and supervision; however, they could benefit from some additional therapy services to improve their independence in the community. These services are arranged directly

with our contract rehabilitation company. Therapy services are provided at a frequency determined by the medical professionals, usually a few times a week.

### **Guest Room**

The facility has a guest room that family member may use free of charge overnight. Reservations are required and are on a first come first serve basis. The room was renovated with a generous donation from the Vermont American Legion. It is now like a hotel room with a queen size bed, couch and a table with chairs. Meals can be purchased through our Dietary department. Additionally, with this generous donation, VVH will expand its guest room inventory by an additional two rooms in unused space on the third floor of the original house. This was completed prior to COVID -19 pandemic.

### **Revenue Sources**

Revenue to operate this facility is derived from three (3) sources which include: Federal Funds, Special Funds and General Funds. Federal Funds consists of Medicare, Veteran's Administration (VA) Per Diem and VA Stipend. Special Funds consists of Medicaid, both Vermont and New York, Private Pay and Commercial Insurance. General Funds are from the Legislature. **It is important to note that over eighty-eight percent (88.4%) or \$21,604,199 of the facility's revenue comes from sources other than General Funds.**

### **General Funds**

Our General Fund request is \$2,843,321, which is a decrease of \$15,058 or 0.5% lower than our FY2021 request. In discussing our FY2022 budget with Finance & Management, the recommendation was to keep our General Fund request level and to request a Budget Adjustment for FY2022. Management believes the Budget Adjustment request will be in excess of \$4 million dollars.

### **Medicare**

Medicare revenue is obtained for those Veterans and Members who are eligible for care and services paid for through the federal Medicare program. In order for care and services to be paid for at this facility an individual must have had a qualifying hospital stay, a 3-day hospital stay in the 30-days prior to admission to the facility or have been discharged from another skilled nursing facility for which Medicare paid for care and services within 60-days of their admission to this facility. Once that criterion is met Medicare will

pay for a short period of time, not to exceed 100 days. Medicare pays 100% of the cost of care for the first 20 days of admission to the facility. From days 21 to 100 there is a per day Medicare copay paid with private funds, Medicaid or commercial insurance. Currently this co-pay amount is \$184.50. Individuals must have a Medicare skilled need for care and services to be covered by Medicare. When they no longer meet this need, Medicare discontinues payment; there is no guaranteed number of Medicare covered days. A daily rate of reimbursement is determined for each individual based on the care and services provided. Due to the Center for Medicare and Medicaid Services (CMS) implementation of reimbursement called Patient Driven Payment Model (PDPM), every seven (7) days after the initial 20 days, reimbursement rates are decreased by 2.0%. We are expecting an average daily reimbursement rate of \$475 per day.

### **Medicaid**

Medicaid revenue is received from the states of Vermont and New York for Veterans and Members who have been deemed eligible by their respective state, for Medicaid coverage. On October 24, 2016, the Vermont Agency of Human Services (AHS) received approval for the State to expand the Medicaid program under section 1115(a). Special Terms and Conditions (STCs) number 23 states that reimbursement is no longer subject to the upper payment limits specified in 42 CFR 447.362. Basically, the upper payment limit is the maximum that Medicaid could reimburse if the patient were Medicare. On August 24, 2018, VVH received a letter from the Division of Rate Setting stating that our new daily interim rate will be \$475, which is an increase of \$230 from our previous interim rate of \$245. In our FY22 budget, VVH used an interim daily rate of \$475.00. As in the current budget year, we have not included any settlement monies in our FY2022 budget.

Currently New York Medicaid reimburses VVH at \$232.39 per day. There is no information regarding if New York applied for or received approval to expand Medicaid like Vermont did. These rates include all the services listed under the long-term care heading above. At least annually Veterans and Members receiving Medicaid benefits must provide updated documentation to shown they remain eligible for Medicaid benefits. We are projecting a lower daily census for New York Medicaid based upon our recent history. Currently, we are not actively marketing for New York Medicaid recipients because of their stringent regulations and prior approval.

### **Private Pay**

When Veterans and Members are not eligible for Medicare, Medicaid, Veterans' Administration Benefits, or other commercial insurance they are responsible for the daily per diem rate which is \$335 for a private room and \$315 for a semi-private room. This daily rate includes room, board, activities, and social work services. All other services including pharmacy and rehabilitation services

are an additional charge. The Veterans' Administration Stipend, which is explained below, decreases the daily rate for Veterans only, to \$219.38 for a private room and \$199.38 for a semi-private room.

### **Veterans Administration Per Diem**

For Veterans who are determined to be 70% or more service-connected disabled by the Veterans' Administration (VA), the VA will pay a daily rate of \$439.67. This rate includes room, board, medical care, pharmacy, laboratory services, rehabilitation services, activities, social work, and transportation. Specialty medical equipment can be provided by the VA as long as the equipment needed is related to their service-connected disability.

### **Veterans Administration Stipend**

The VA will pay a daily stipend to all Veterans admitted to the nursing home, with the exception of Veterans who are 70% or more service-connected disabled. This stipend is used to reduce the out of pocket expense when a Veteran is private pay and to offset the shortfall between the actual cost of care and Medicaid reimbursement for Vermont and New York Medicaid Veterans. The daily stipend of \$115.62 is included in our FY 2022 budget.

### **Commercial Insurance**

Commercial insurances such as AARP, TriCare, and Blue Cross Blue Shield will pay the co-pay starting at day 21 of a Medicare stay and, in some cases, pay a per diem rate which varies per policy. In some instances, a pre-authorization is needed, and if the facility is not within the provider's network, they will not approve admission to the facility for the individual Veterans.

### **Key Budget Issues**

#### **CENSUS**

Over the past 10 years the average daily census at the Vermont Veterans' Home has steadily declined from 150.1 in 2010 to 119.9 in FY 2020. This decline is related to the increase focus on keeping individuals' home as long as possible prior to placing them in a nursing home. The impact of COVID-19 has hit nursing homes particularly hard which continued in the latter half of FY2020 and continues in FY 2021. Our census has decreased from the 122 in the early part of FY2020 to the most recent average daily census

(ADC) of 95. In order to keep COVID-19 from entering the building, VVH has taken the proactive steps to reduce admissions to 1 per week. VVH has vaccinated over 94% of our veterans and members and almost 50% of staff, which, when compared to other nursing homes, reflects a very high participation rate. VVH anticipates that our census will return to pre-COVID levels early in FY22. Until recently, we were proud that we have not had a single case of COVID at VVH. This is a major effort with our frontline clinical staff, our Medical Director Dr. Peter King and many others. Unfortunately, we did experience two cases with one American Hero passing. Per the Department of Disabilities, Aging and Independent Living website the latest utilization statistics is from September 2020. Overall nursing facilities in the state reflected an average occupancy rate of 75.02% and 73.39% for Bennington County. The Vermont Veterans' Home is currently at 73.1% and was at 84.03% in the report for September 2020.

[https://dail.vermont.gov/sites/dail/files/documents/DRS\\_occupancy\\_sep\\_2020.pdf](https://dail.vermont.gov/sites/dail/files/documents/DRS_occupancy_sep_2020.pdf)

VVH has established our FY 22 budget with a census goal of 125.

### **Fixed Costs**

\$19,228,578 or 78.7% of the FY 22 budget are fixed costs which include:

Salaries and Benefits	\$ 16,982,960
Medicaid Bed Tax	\$ 639,470
State Allocations (DII, HR, Insurances)	\$ 981,288
Utilities	\$ 624,860

### **Cost of Care**

Veterans are requiring higher levels of care when compared to just 5 years ago. Today's nursing home residents were hospital patients just a few short years ago. Medications are becoming increasingly expensive and often times fall on the facility to pay for. Currently, over 88% of our Pharmacy expense is for Service-Connected Veterans. This has been increasing steadily from 56.6% in FY13 to its current level due to Vietnam era veterans who were injured or exposed to Agent Orange during their service to our country. **Per Federal regulations for State Veterans Homes, VVH is required to cover the cost of pharmacy expenses for Service Connected-Veterans. Without a change in federal regulations VVH cannot obtain medications for these Veterans from the VA or bill any other insurance they may have which would offset this cost.** With increased frequency, a Veteran's or Member's insurance will not cover the cost of medication, and there is not a more cost effective alternative available.

### **Worker's Compensation**

In FY 2021, we originally did not anticipate an increase in our Worker's Compensation (WC) costs from FY2020 of \$468,638 to \$634,270. Our FY 2022 budget reflects a \$86,223 or 13.6% decrease.

### **Accounts Receivable**

The facility has had some success in collecting outstanding debt, but there remain several large accounts that are pending in probate court. Despite the judgment the facility has yet to receive any funds from the party involved. We have followed up many times during the past year with the Attorney and there has been no change. The estate is still in probate.

Veterans, Members, and their families continue to voice their opinion that care and services at the facility should be free of charge. A member of the facility's business office meets with the Veteran, Member and/or responsibly party prior to admission to explain their financial responsibility to the facility. Due to COVID, we have been experiencing some delays in families renewing their Vermont Medicaid eligibility which means that Vermont Medicaid does not pay.

### **Overtime and Family Medical Leave Act Use**

Despite changes in the nursing schedule that afforded every member of the nursing staff (every other weekend off) the call out rate at the facility remains relatively unchanged over the past 3 years, averaging between 8% to 9%. FY 20 average call out rate was 8.5% and we used 13,933.4 hours of FMLA. The reason for the increase in FMLA usage is due to COVID policies that were implemented. Overtime use is directly related to the number of employees who call to say that they will not be able to work their scheduled shift, Veterans requiring one on one staffing, and those on extended absences. Our actual FY20 Overtime was \$778,202 and that is what is being budgeted for FY2022. Additionally, VVH spent over \$380,000 for COVID-19 pay to employees during FY20 and into FY21. We have experienced an increase in 1:1 hours due to behavioral issues over the past several years. In calendar year 2018, we had 32,424 hours (15.6 FTEs); calendar year 2019 36,727 hours (17.7 FTEs) and calendar year 2020, 43,863 hours (21.1 FTEs). This represents a 16.3% compounded annual growth rate over the past three years. This has impacted staffing and the increased utilization of agency staffing. As stated later in the narrative, we have increased agency staffing expense.

## **The Impact of COVID-19 on the Home**

COVID-19 has had a dramatic impact on our operational budget. The increases in cost come from the increase expense of purchasing Personal Protective Equipment, increase staff cost associated with daily employee screening and regular staff testing, and the supervision of visits between family members and our Veterans.

VVH had to prohibit staff who work at other healthcare facilities from working at our facility. This decision was made to reduce the risk of transmission of COVID-19 from one healthcare facility to another. This prohibition and the need for several of our staff members to remain at home with their school aged children resulted in an increase in temporary agency staff use.

Admissions were initially placed on hold when the pandemic started but we are now admitting one Veteran or Member per week. We slowed admissions due to the need for new admissions to quarantine and to ensure we have adequate personal protective equipment (PPE) supplies in the event the home experiences an outbreak. We have worked with Buildings and General Services (BGS) who has been helpful in securing new vendors to purchase PPE from. At times it does take a while for supplies to be received and VVH has ordered reusable isolation gowns, gloves, N95 masks and face shields through BGS. A sample of price increases over the past year: Gloves in January 2020 was \$3.72 per box of 100, now it is \$24.00 for the same box. Procedure masks were \$0.13 each in June 2019 and now they are \$0.52 each.

### **Budget Assumptions**

The FY2022 budget assumes an average daily census of 125 which is no change from the current FY2021 budget. Reviewing historical trends, there has been a slight payor mix change from Vermont and New York Medicaid to VA Service connected and Private Pay. Our budget assumes that the Domiciliary continues to be at 100% occupancy. Below in Table 1 shows recent trends in average daily census.

Table 1

Payor	Act FY17	Act FY18	Act FY19	ACT FY20	Bud FY21	Bud FY22
VT Medicaid	54	50	51	53	54	56
NY Medicaid	11	7	5	4	3	3
Private Pay	20	27	29	26	27	24
Medicare	4	5	5	3	6	6
VA	29	30	31	33	35	36
<b>Total</b>	<b>118</b>	<b>119</b>	<b>121</b>	<b>119</b>	<b>125</b>	<b>125</b>
Domiciliary	8	7	7	7	8	8
<b>Grand Total</b>	<b>126</b>	<b>126</b>	<b>128</b>	<b>126</b>	<b>133</b>	<b>133</b>

Vermont Medicaid reflects an increase in net revenues, anticipated daily census is increasing from 54 to 56 while private pay is decreasing from 27 to 24. Table 2 below shows the net revenue comparison from FY21 to FY22.

Table 2

Payor	FY 21	FY 22	Increase (Decrease)
VT Medicaid	\$ 9,438,244	\$ 9,787,475	\$ 349,231
NY Medicaid	254,467	254,467	-
Private Pay	2,006,675	1,746,569	(260,106)
Medicare	1,040,250	1,073,939	33,689
VA	<u>5,462,604</u>	<u>5,777,264</u>	<u>314,660</u>
<b>Total SNF</b>	<b>\$ 18,202,240</b>	<b>\$ 18,639,714</b>	<b>\$ 437,474</b>
Domiciliary	<u>158,906</u>	<u>80,431</u>	<u>(78,475)</u>
<b>Total Net Revenue</b>	<b>\$18,361,146</b>	<b>\$ 18,720,145</b>	<b>\$ 358,999</b>
VA Stipend	<u>\$ 2,810,722</u>	<u>\$ 2,884,054</u>	<u>\$ 73,332</u>
<b>Grand Total Net</b>	<b>\$ 21,171,868</b>	<b>\$ 21,604,199</b>	<b>\$ 432,331</b>
General Fund	<u>\$ 2,858,379</u>	<u>\$ 2,843,321</u>	<u>\$ (15,058)</u>
<b>Total Income</b>	<b>\$ 24,030,247</b>	<b>\$ 24,447,520</b>	<b>\$ 417,273</b>

Our daily charge for a semi-private room remains the same at \$315 and the private room daily charge remains level at \$335. Reimbursement rates the payor sources are as follows in Table 3

Table 3

<b>Payor</b>	<b>Reimbursement Rate</b>
Vermont Medicaid	\$ 475.00
New York Medicaid	\$ 232.39
Private Pay	\$ 199.38
Medicare	\$ 475.00
VA	\$ 439.67
Domiciliary	\$ 55.09
VA Stipend	\$ 115.62
Dom VA Stipend	\$ 49.91

Salary expense is budgeted for a net decrease of \$1,244,469 and a decrease in Benefits of \$53,192. Table 4 shows the changes in Salary Expense.

Table 4

<b>Line item</b>	<b>Budget FY21</b>	<b>Budget FY22</b>	<b>Increase (Decrease)</b>
Salaries	\$ 9,305,060	\$ 9,302,670	\$ (2,390)
Temp Employees	1,598,313	1,548,049	(50,234)
Overtime	661,042	778,202	117,160
Shift Differential	299,225	173,913	(125,312)
Market Factor	959,513	940,256	(19,257)
Vacancy Turnover	(577,569)	(2,154,365)	(1,576,796)
<b>Personal Services</b>	<u>(412,360)</u>	-	<u>412,360</u>
<b>Total</b>	<b>\$ 11,833,224</b>	<b>\$ 10,588,755</b>	<b>\$ (1,244,469)</b>

Table 5 shows the changes in Benefit Expense.

Table 5

Line item	Budget FY21	Budget FY22	Increase (Decrease)
FICA	\$ 785,236	\$ 783,584	\$ (1,652)
Health Insurance	2,624,000	2,615,859	(8,141)
Retirement	2,120,863	2,171,639	50,776
Dental	158,004	157,168	(836)
Life	43,013	35,887	(7,126)
LTD	1,771	1,781	10
EAP	6,240	6,240	-
Workers' Compensation	634,270	548,047	(86,223)
Unemployment	60,000	60,000	-
Catamount Health	14,000	14,000	-
<b>Total</b>	<b>\$ 6,447,397</b>	<b>\$ 6,394,205</b>	<b>\$ (53,192)</b>

**Non-Salary** increases total \$1,714,934 and are summarized as follows:

1. Temporary Employment Agencies - \$1,057,462
2. Physical Health/3<sup>rd</sup> Party – (\$336,236)
3. IT/Telecomm Services - \$148,048
4. Rehab Services - \$512,295
5. Single Audit Allocation - \$9,800
6. Admin Services Fee - \$79,765
7. Admin Misc - \$99,631 (Feasibility study)
8. Insurances – (\$17,195)
9. HR Allocation – (\$2,754)
10. Dues - \$14,850
11. Utilities – (\$170,511)
12. Motor Vehicles - \$9,000

13. IT - \$62,600
14. Other Maintenance - \$12,500
15. Rentals Vehicles - \$3,975 (Fleet Vehicle leases)
16. Building Supplies - \$68,359
17. Office Supplies – (\$5,000)
18. IT Supplies - \$5,000
19. Food – (\$134,719)
20. Lab Supplies - \$47,737 (continued COVID-19 testing)
21. Medical and Lab Supplies - \$201,735 (COVID supply cost increases)
22. Drugs – (\$25,150)