
**Report to
The Vermont Legislature**

Final Report on the Health Care Provider Stabilization Grant Program

In Accordance with Act 136 (H.965) of 2020: An act relating to health care- and human services-related appropriations from the Coronavirus Relief Fund.

Submitted to: The House Committee on Appropriations
The House Committee on Health Care
The House Committee on Human Services
The Senate Committee on Appropriations
The Senate Committee on Health and Welfare

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Agency of Human Services

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Department of Vermont Health Access

Report Date: January 15, 2021



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HEALTH CARE PROVIDER STABILIZATION GRANT PROGRAM ADMINISTRATION

Number of Applications Received in Application Cycle 1 and Cycle 2

The first application cycle resulted in **351** applications received from eligible providers by the deadline. The second application cycle resulted in **272** applications again received from a broad array of provider types and organizations including primary care, mental health, specialists, dental, chiropractic, physical therapy, family centers, hospitals, and designated/specialized service agencies. In accordance with the legislative requirements of Act 136 (2020), Appendix I provides the specific grant award amounts by each provider recipient of funds under the Health Care Provider Stabilization Grant program.¹

Payments Distributed to Eligible Providers through December 30, 2020

In the first application cycle of the Health Care Provider Stabilization Grant Program, **\$87,007,181.66** was awarded and funding awards were issued as one lump sum grant payment. The payments were distributed to eligible providers beginning in September for the applications received by August 15, 2020. As of October 20th, the first application cycle was complete and \$85,118,535.15 had been paid by the Department of Finance and Management/AHS to providers determined to be eligible under the Health Care Provider Stabilization Grant Program. In addition, another \$1,888,646.51 of funds appropriated to the HCS Grant Program had been paid to the Agency of Commerce and Community Development for grant awards the Agency of Commerce and Community Development made to eligible health care and human service providers under their Program.

In the second application cycle of the Program, **\$58,695,286** was awarded and funding awards were issued as one lump sum grant payment. The payments were distributed to eligible providers beginning in December for applications received by November 24, 2020; payments were awarded under the second application cycle on December 21, 2020. Of this awarded amount, \$796,940 was for health care providers that received grants from the Agency of Commerce and Community Development's Economic Recovery program. Some providers that submitted applications did not qualify for funding awards because of state or federal financial relief already received and because business disruptions were not as significant as during the Cycle 1 eligibility period.

Emerging Issue

Subsequent to the recent surge in COVID-19 cases in Vermont, several long-term care facilities have faced staffing and supply crises as they have battled COVID-19 outbreaks. As such, the Agency of Human Services started an Emergency Financial Relief Program aimed

¹ Please note: Data in Appendix I includes "Provider Type" as self-reported by providers.

to provide minimal but critical assistance to these facilities. Eligibility requirements include:

1. Must have at least one positive COVID-19 patient and/or essential staff;
2. Must be a residential facility or crisis response service;
3. Must have a current and identifiable need that cashflow can reasonably be able to solve in the near term; and
4. Must attest to a financial hardship.

To date, the Agency of Human Services has issued five awards valued at \$332,000.

Ensuring Providers Submit Applications in the First and Second Application Cycles

The Agency of Human Services provided time for applicants to make requested changes and corrections to applications during the administration of the first application cycle; this additional time resulted in providers resubmitting over 100 applications with amended information to be considered for funding awards in round 1. A small number applications were not resubmitted; others were resubmitted without fully addressing all requested changes or corrections. These applications were eligible to be considered for funding in the second application cycle.

The second application cycle of the Health Care Provider Stabilization Grant Program opened on October 19, 2020 and remained open through November 6, 2020. During the second application cycle, it was identified that providers required extra time for application submission; as a result, the application period for the second cycle was reopened on Tuesday, November 17, 2020 and extended through November 24, 2020, to allow additional time for application submission.

State Auditor Informs AHS of Decision to Conduct a Risk Assessment of the Health Care Provider Stabilization Grant Program

Subsequent to the notification from the State Auditor's Office that a risk assessment of the Health Care Provider Stabilization Grant Program was to be conducted in order to determine whether the risks associated with the Program 'warrant conducting a performance audit' as included in the last progress update for the Program, the State Auditor's Office officially announced a full audit of the Program on December 30, 2020. The State Auditor's Office indicated the preliminary objectives of the audit are:

- To assess whether and how the Agency of Human Services ensured that only those providers meeting state and federal requirements received payments under the HCS Grant Program; and
- To determine whether selected payments made to providers under the HCS Grant Program were supported and did not duplicate payments made under other government COVID-19 programs.

The entrance conference, a meeting to formally begin the full audit, has been scheduled to occur on January 14, 2021.

BACKGROUND AND EARLY PROGRAM IMPLEMENTATION

In accordance with Act 136 (H.965) of 2020, the Agency of Human Services shall submit a final report on the administration of the Health Care Provider Stabilization Program as established within the Act to the House Committees on Appropriations, Health Care and Human Services and the Senate Committees on Appropriations and Health and Welfare on or before January 15, 2021 with information on the specific grant amount or amounts awarded to each recipient of funds under the Health Care Provider Stabilization Grant Program. After several reallocations, the Program is authorized to utilize up to an amended amount, \$156,427,182, from the federal Coronavirus Relief Fund to provide direct cash grants to eligible health care and human service providers who have lost revenue and/or observed increased expenses due to the novel coronavirus disease 2019 (COVID-19) public health emergency following enactment of H.969 (Act 154).²

The Agency of Human Services launched the Health Care Provider Stabilization (“HCS”) Grant Program on Friday, July 17, 2020. A broad spectrum of health and human service provider types, spanning self-employed practitioners to peer services providers to hospitals are eligible for the grant program. To ensure equity in the process and to encourage all eligible providers to seek funding, applicants had four weeks to complete the application, with the first round of applications due to the Agency by August 15, 2020 at 11:59PM EST. The process was intentionally designed to award funding only after all grant applications for an application cycle had been received. This ensured that awards were made in accordance with the total need demonstrated by eligible health care and human service providers in the applications submitted to the Agency, subject to available funding, and awards were not made on a first come, first served basis. The Agency administered two application cycles: the first that opened on July 17, 2020 with applications due by August 15, 2020, and the second that opened on October 19, 2020 with applications originally due by November 6, 2020 at 11:59PM EST.³ The second application cycle was re-opened on November 17, 2020 through November 24, 2020 to allow additional time for providers to submit applications for consideration of funding awards.

² The total amount appropriated for the HCS Grant Program was reduced through enactment of [H.969](#) (Act 154) of 2020 and subsequent reallocations.

³ <https://dvha.vermont.gov/health-care-provider-stabilization-grant-program>

Initial federal legislation for Coronavirus Relief Fund expenditures required that funds must be expended by December 30, 2020; however, the passage of H.R. 133 (Consolidated Appropriations Act, 2021) and the President’s signature on December 27, 2020, extended the deadline for Coronavirus Relief Fund expenditures to December 31, 2021.⁴ While the deadline for Fund expenditure was extended, the Health Care Provider Stabilization Grant Program executed its expenditures in accordance with the original deadline as detailed with the state legislation (Act 136 (H.965) of 2020).

Purpose of the Health Care Provider Stabilization Grant Program

The Health Care Provider Stabilization Grant Program was designed to ensure a stabilized system of care that can continue to serve Vermonters by providing financial assistance to a broad array of health care and human service providers who experienced financial hardship due to the COVID-19 public health emergency. The Program was authorized to utilize up to \$156,427,182 from the federal Coronavirus Relief Fund to provide direct cash grants to eligible health care and human service providers who had lost revenue and/or observed increased expenses due to the COVID-19 public health emergency. The Program was administered in accordance with the requirements of Act 136 of 2020, as well as with the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act that governs the permissible use of Coronavirus Relief Funds.

HCS Online Application Portal for Electronic Application Submission

As part of administering the Health Care Provider Stabilization (“HCS”) Grant Program, the Agency of Human Services needed to develop an online application portal in order to support providers in applying for the Program and submitting required documentation for the application through an electronic means.⁵ The HCS Grant Program online application portal opened on July 17, 2020 for the first application cycle and providers had through August 15, 2020 at 11:59PM EST to submit their applications for grant funding for the time period of March 1, 2020 – June 15, 2020. This 4-week opening for applications to be submitted was intended to ensure that even Vermont’s smallest providers had sufficient time to complete their applications; it also ensured that the grant funding was not awarded on a first come, first served basis but rather with consideration for the total need demonstrated in applications received.

The second application cycle opened on October 19, 2020 and providers initially had until November 6, 2020 at 11:59PM EST to submit applications for the time period of March 1 – September 15, 2020; however, the application period was extended to provide additional

⁴ <https://ljfo.vermont.gov/assets/Meetings/Joint-Fiscal-Committee/2020-12-21/ee06362c77/Withdrawal-of-20-million-Econ-Rec-Grants-Request-12.28.2020.pdf>

⁵ <https://vermont.force.com/economicrecovery/s/hcs-register>

time for application submission (November 17, 2020 – November 24, 2020). Providers that applied for funding in the first application cycle were eligible to apply again during the second application cycle.

Program Overview for Applicants & Additional Guidance Documents

The Agency developed an overview document for providers that describes the Program in one-page, including objectives of the Program, eligible provider organizations, documentation required, grant application process and timeline, and conditions of grant funding.⁶ The one-page overview included the required information regarding grant fund expenditures by December 30, 2020 pursuant to the initial Fund expenditure requirement, that grant funds must be used to cover costs and lost revenues associated with the coronavirus disease 2019 (COVID-19) disaster, and that any grant funded with federal funds is subject to the requirements of a Single Audit.⁷ The one-page Program overview was publicly posted on the same day that the HCS Online Application Portal opened in order to support providers in understanding Program process and requirements. In addition, guidance documents including a Frequently Asked Questions, Application Readiness & Documentation Upload Guide, Expenditures Guide, Peer Support & Program Pre-Approval Certification, Revenue Changes Guide, and Financial Assistance To Date Guide were all developed and published on DVHA’s public-facing COVID-19 website, with a link that directs all interested individuals to the full Program information at:

<https://dvha.vermont.gov/health-care-provider-stabilization-grant-program>.

Outreach & Education for Eligible Providers

In addition to the Governor of Vermont including information about the HCS Grant Program in his twice weekly press conferences, the Governor’s Office issuing subsequent press releases about the Program and the Agency developing a sign-up list for providers to receive programmatic announcements and updates, the Agency also developed an online submission form to receive any questions related to the HCS Grant Program.⁸ Questions received from potential applicants were reviewed and compiled into the Frequently Asked Questions document to ensure information was shared broadly with providers of all types and sizes.

Building on the lessons learned regarding the effectiveness of the Agency of Commerce and Community Development’s webinar for potential grant applicants, the Agency of Human

⁶ <https://dvha.vermont.gov/sites/dvha/files/documents/News/Program%20Overview.pdf>

⁷ Subsequent federal legislation extended the deadline to December 31, 2021.

<https://ljfo.vermont.gov/assets/Meetings/Joint-Fiscal-Committee/2020-12-21/ee06362c77/Withdrawal-of-20-million-Econ-Rec-Grants-Request-12.28.2020.pdf>

⁸ [HCS Grant Program Announcements and Updates](#); [HCS Grant Program Online Submission for Questions](#).

Services offered a series of webinars scheduled for the first week after the HCS Grant Program online application portal opened on July 17, 2020. The webinars were well attended, with some garnering participation from over 100 individuals throughout the State of Vermont, and offerings included: General Overview of the Program, Completing Revenue Expenses, Claiming COVID-19-related Expenses and a webinar designed specifically for designated agency and specialized service agency applicants. All presentations in the HCS Grant Program webinar series were recorded and posted publicly at: <https://dvha.vermont.gov/health-care-provider-stabilization-grant-program>. A total of 198 questions were received from potential applicants, with all questions answered before the first application cycle closed.

For the second application cycle, a call center was established to provide additional support; providers were able to reach the call center from 8AM – 4:30PM EST through November 24, 2020 with any questions related to the Health Care Provider Stabilization Grant Program. Questions could also be submitted using the [Online Question Submission form](#) at any time, allowing providers to seek information after business hours and on weekends.

Eligibility Requirements for Applicants

The first page of the HCS Grant Program online application portal provided the following eligibility requirements to ensure applicants were aware of the minimum requirements, including that providers must have been/be:

- Domiciled in Vermont;
- Operating on or before February 1, 2020;
- Considered a "billing provider"⁹;
 - if not a billing provider, complete [the pre-approval certification](#) and receive approval before beginning the application.
- Committed to maintaining participation in value-based payment initiatives, as applicable, through calendar year 2021, if already participating in calendar year 2020. Participation in a value-based payment initiative will not affect an entity's award amount;
- In agreement with the terms and conditions of the Grant.

Successes and Challenges of Administering the HCS Grant Program

Building on previous experience providing financial relief to health care providers, the Agency of Human Services and Department of Vermont Health Access were successful in quickly opening a new online application portal and developing an application process to reflect the requirements of Act 136 of 2020. Only 15 days after Governor Scott signed Act 136, the Program application process and new online portal were opened.

⁹ An [FAQ](#) was provided for more information and definitions.

Agency and Department staff demonstrated incredible flexibility and dedication by quickly orienting themselves to the new stream of work and executing it to the same high standard as their routine assignments and while responding to the COVID-19 public health emergency. Early on, technical issues were identified related to AHS' adaptation of ACCD's existing grant application platform, but solutions and workarounds were quickly developed. Agency staff were accessible and responsive to incoming questions in order to provide tailored technical assistance during the time the first application cycle was open, as permitted by existing staff capacity. During the second application cycle, more information was available and accessible regarding state and federal funding awards from other programs and internal processes were developed that allowed for improved efficiency in validation of provider reported information. State staff were able to use available information to verify state and federal funding awards, improving the accuracy of funding awards made under the HCS Grant Program.

The complexity of the required information for funding awards necessitated a review team being convened. The review team validated application inputs using applicants' supporting documentation to ensure that funding recommendations were consistent with the expectations of the Health Care Provider Stabilization Grant Program. As the Health Care Provider Stabilization Grant Program was funded with federal funds, grant award recipients are subject to the requirements of a Single Audit. Thus, careful review, validation, and quality control were key elements utilized by the review team to minimize risk to the State of Vermont, Agency of Human Services and Vermont's providers.

Finally, the evolving nature of the COVID-19 pandemic resulted in evolving federal requirements and guidance for the use of the funds provided under the Coronavirus Relief Fund and required states to adapt program administration based on revised guidance for appropriate Fund expenditures. In Vermont, this resulted in the Agency of Human Services issuing retroactive grant agreements for the financial relief provided under the Agency's earliest efforts to financially stabilize Vermont's health care and human service providers. As of January 5, 2021, 328 retroactive grant agreements had been sent to providers receiving financial relief in the early months of the pandemic response (April, May, June and July 2020), with a total of 252 providers having already signed the retroactive grant agreements. Any providers who received the COVID-19-specific Medicaid Retainer, the COVID-19 Sustained Monthly Retainer, or COVID-19 Extraordinary Financial Relief for Nursing Homes and Private Non-Medical Institution Payments were informed that:

- Coronavirus Relief Funds (CRF) were used to cover the awards issued;
- As Coronavirus Relief Funds are federal dollars, recipients of funding awards are subject to a single audit;
- Providers were reminded that they were only allowed to use the funds to

cover eligible COVID-19-related revenue losses and/or expenses and they are required to maintain documentation;

- The retroactive grant agreements remove the potential for the 10% recoupment based on quality performance that accompanied earlier Retainer payments.

The State requested all providers submit documentation to validate the awards. The Agency will begin to call each of the remaining 76 providers that have not yet responded and/or acknowledged the Agency's request for the executed grant agreement during the week of January 11, 2020.

APPENDIX I: GENERAL FUNDING DISTRIBUTION BY PROVIDER & PROVIDER TYPE

Additional information on general funding distribution by provider and provider type is located on the following pages.¹⁰

¹⁰ Please note: Data in Appendix I includes "Provider Type" as self-reported by providers.

Provider Name	Provider Type	Application Cycle 1	Application Cycle 2	Total Award
		Award Amount	Award Amount	
Aisha R. Kent	Acupuncturists	\$ 16,870.45		\$ 16,870.45
Arthur Makaris	Acupuncturists	\$ 9,804.14		\$ 9,804.14
Brendan Kelly	Acupuncturists	\$ 36,893.60		\$ 36,893.60
Catherine Lumenello	Acupuncturists	\$ 719.42	\$ 4,847.50	\$ 5,566.92
Charles Murdock	Acupuncturists	\$ 23,281.51		\$ 23,281.51
Darren Waldron Maynard	Acupuncturists	\$ 23,346.27		\$ 23,346.27
Deborah A. DeGraff	Acupuncturists	\$ 16,572.38		\$ 16,572.38
Edward Kentish Lic.Ac.	Acupuncturists	\$ 1,464.50		\$ 1,464.50
Full Spectrum Health Care Co	Acupuncturists	\$ 12,530.25		\$ 12,530.25
Joshua Singer, L.Ac., PLLC	Acupuncturists	\$ 13,728.49		\$ 13,728.49
Julie M Suarez Cormier	Acupuncturists	\$ 23,418.47	\$ 15,704.18	\$ 39,122.65
Michele Heneghan	Acupuncturists		\$ 7,993.32	\$ 7,993.32
Nieve C Shere	Acupuncturists	\$ 29,271.88		\$ 29,271.88
Robert Davis	Acupuncturists	\$ 30,198.77	\$ 47,094.15	\$ 77,292.92
Sarah Kaplan	Acupuncturists		\$ 16,013.81	\$ 16,013.81
Sarah Strafford	Acupuncturists	\$ 1,635.80	\$ 6,980.13	\$ 8,615.93
Suzanna Bliss	Acupuncturists	\$ 8,475.83		\$ 8,475.83
OAS, LLC	Alcohol and Drug Abuse	\$ 526,945.17		\$ 526,945.17
Cortney Slobodnjak	Allied Mental Health		\$ 3,731.08	\$ 3,731.08
Jennifer M Donohue	Allied Mental Health		\$ 3,540.81	\$ 3,540.81
Community Ambulance Service	Ambulance providers	\$ 22,073.10		\$ 22,073.10
East Montpelier Volunteer Fire Department	Ambulance providers		\$ 1,960.14	\$ 1,960.14
Lamoille Ambulance Service Inc.	Ambulance providers	\$ 54,252.56		\$ 54,252.56
Poultney Rescue Squad Inc	Ambulance providers	\$ 2,077.76		\$ 2,077.76
Richmond Rescue Inc.	Ambulance providers		\$ 4,849.98	\$ 4,849.98
Town of Shelburne	Ambulance providers	\$ 14,197.66		\$ 14,197.66
ACTD LLC	Ambulatory Surgical Cer	\$ 223,593.40		\$ 223,593.40
Vermont Eye Surgery & Laser Center, LLC	Ambulatory Surgical Cer	\$ 531,457.11	\$ 420,107.35	\$ 951,564.46
Keene Perspectives, PLLC.	Applied Behavior Analys	\$ 6,770.44		\$ 6,770.44
Sd Associates LLC	Applied Behavior Analysis		\$ 1,232,674.62	\$ 1,232,674.62
Back and Neck Center PC	Chiropractic	\$ 90,718.81		\$ 90,718.81
Back to Wellness	Chiropractic	\$ 2,335.27		\$ 2,335.27
Brent A Heyn, D.C. and Windy D. Heyn, D.C.; Ptrs.	Chiropractic	\$ 10,099.25		\$ 10,099.25
Champlain Chiropractic Services P.C.	Chiropractic		\$ 53,125.68	\$ 53,125.68
Donald J Anderson	Chiropractic	\$ 22,893.32	\$ 19,717.20	\$ 42,610.52
DRS MEHAFFEY LLC	Chiropractic	\$ 56,714.72	\$ 71,604.79	\$ 128,319.51
Gregory G. Vrona	Chiropractic	\$ 6,621.99		\$ 6,621.99
Health In Focus: The Center for Chiropractic & Applied	Chiropractic	\$ 9,595.22		\$ 9,595.22
INI PC	Chiropractic	\$ 10,188.48		\$ 10,188.48
Jason Wolstenholme	Chiropractic		\$ 36,489.11	\$ 36,489.11
John F. Guerriere PC	Chiropractic	\$ 9,836.77		\$ 9,836.77
John Glemb	Chiropractic	\$ 65,070.33		\$ 65,070.33
Keith H Schaller	Chiropractic		\$ 83,146.07	\$ 83,146.07
Laura A. Ramirez	Chiropractic		\$ 46,208.74	\$ 46,208.74
NCV, PLLC	Chiropractic		\$ 5,848.04	\$ 5,848.04
Nicholas Cannon DC	Chiropractic		\$ 28,455.14	\$ 28,455.14
Paul R Berard DC	Chiropractic	\$ 2,621.04		\$ 2,621.04
Sarah Paquette Dr.	Chiropractic	\$ 12,939.10		\$ 12,939.10
Sommers Chiropractic LLC	Chiropractic	\$ 108,580.81		\$ 108,580.81
St Albans Family Chiropractic Inc	Chiropractic	\$ 9,806.20		\$ 9,806.20
Steven Sobel	Chiropractic	\$ 20,579.68	\$ 2,061.62	\$ 22,641.30
Summit Chiropractic Center	Chiropractic	\$ 1,102.13		\$ 1,102.13
Thrive Center of the Green Mountains, Inc.	Chiropractic	\$ 7,892.32		\$ 7,892.32
Vermont Chiropractic & Sports Therapy	Chiropractic		\$ 35,973.45	\$ 35,973.45
Vizuri Health Center, Inc	Chiropractic	\$ 4,851.57		\$ 4,851.57
Accent Orthodontics, Inc	Dentist	\$ 89,449.75		\$ 89,449.75
ACDC, DDS, PC	Dentist		\$ 250,815.92	\$ 250,815.92
Alder Brook Dental Associates, P.C.	Dentist	\$ 288,335.65		\$ 288,335.65

Alicia J. Willette	Dentist	\$ 84,726.20		\$ 84,726.20
Alpine Family Dental LLC	Dentist	\$ 114,280.56	\$ 39,833.67	\$ 154,114.23
Amazing Smiles, Inc.	Dentist	\$ 70,166.14	\$ 87,281.56	\$ 157,447.70
Andrew Daly	Dentist	\$ 108,448.46		\$ 108,448.46
Arliene M. Pearson	Dentist		\$ 111,188.37	\$ 111,188.37
Associates in Dentistry, Inc.	Dentist	\$ 49,743.00		\$ 49,743.00
Associates in Periodontics, PLC	Dentist		\$ 17,220.34	\$ 17,220.34
Bennington Dental Center	Dentist		\$ 109,362.75	\$ 109,362.75
Bentley A. Merrick, DMD PC	Dentist	\$ 99,448.45		\$ 99,448.45
Brandon Vanasse	Dentist	\$ 3,980.54		\$ 3,980.54
Brian S. Spigel, D.M.D., P.C	Dentist		\$ 89,974.26	\$ 89,974.26
Carmack Family Dentistry	Dentist		\$ 11,721.93	\$ 11,721.93
Caroline M. Murphy	Dentist		\$ 87,550.98	\$ 87,550.98
Champlain Dental Group	Dentist		\$ 43,899.14	\$ 43,899.14
Champlain Periodontal PC	Dentist		\$ 618,436.04	\$ 618,436.04
Champlain Smile Solutions	Dentist		\$ 172,577.74	\$ 172,577.74
Contemporary Dental Arts, P.C.	Dentist		\$ 129,487.77	\$ 129,487.77
David A. Baasch, DDS, PC	Dentist	\$ 119,899.67		\$ 119,899.67
David B Solomon	Dentist	\$ 86,052.85		\$ 86,052.85
David C Averill	Dentist	\$ 68,893.02		\$ 68,893.02
David D. Hassebroek	Dentist	\$ 212,326.75		\$ 212,326.75
Derek Cimler, D.D.S., P.C.	Dentist	\$ 83,327.43		\$ 83,327.43
Dorset Street Family Dental	Dentist		\$ 104,987.23	\$ 104,987.23
Edwin V Larson Jr	Dentist		\$ 75,466.03	\$ 75,466.03
Erik K. Koskinen	Dentist	\$ 93,998.16		\$ 93,998.16
Everhart & Pinto PLC	Dentist	\$ 193,045.78		\$ 193,045.78
FAMILY DENTAL ASSOCIATES LTD	Dentist	\$ 111,098.85		\$ 111,098.85
Fiddlehead Family Dentistry	Dentist	\$ 206,139.19		\$ 206,139.19
George & Koch Dental Associates, PC	Dentist	\$ 333,521.17		\$ 333,521.17
Gerald R Theberge DDS & Jacqueline A Fellows DMD P	Dentist	\$ 242,539.19		\$ 242,539.19
GOLDEN 10 MAPLEVILLE PLLC	Dentist	\$ 224,815.32		\$ 224,815.32
Heaton & Fisch Dental Associates	Dentist		\$ 23,853.63	\$ 23,853.63
Howard A Novak	Dentist		\$ 32,671.88	\$ 32,671.88
J. Scott Thompson	Dentist		\$ 56,726.49	\$ 56,726.49
James L Schechter DDS PC	Dentist		\$ 63,566.39	\$ 63,566.39
Jared Rediske	Dentist		\$ 217,201.14	\$ 217,201.14
Jonathan E. Mason	Dentist	\$ 187,290.98		\$ 187,290.98
jordan river dental LTD	Dentist	\$ 29,734.03	\$ 275.80	\$ 30,009.83
Just Kids Pediatric Dentistry, PLC	Dentist		\$ 6,752.03	\$ 6,752.03
Karen L Sperry	Dentist	\$ 105,493.49		\$ 105,493.49
Katarzyna Dionne DMD PC	Dentist		\$ 2,038.66	\$ 2,038.66
Kevin F. Brown, DMD	Dentist		\$ 69,452.70	\$ 69,452.70
Laurie A Forest	Dentist		\$ 128,267.76	\$ 128,267.76
Laurie Forest	Dentist	\$ 68,612.08		\$ 68,612.08
Lavoie Dental PC	Dentist		\$ 31,085.97	\$ 31,085.97
Lee J Weltman DDS	Dentist		\$ 51,592.85	\$ 51,592.85
Main Street Family Dentistry, PC	Dentist		\$ 146,990.30	\$ 146,990.30
Maple Leaf Family Dentistry	Dentist	\$ 102,633.35		\$ 102,633.35
Maple View Oral And Maxillofacial Surgery, PC	Dentist	\$ 80,492.83		\$ 80,492.83
MARK A. PRICE, DDS, MSD, PC	Dentist	\$ 192,605.54		\$ 192,605.54
Mark D. Knott	Dentist	\$ 119,344.01		\$ 119,344.01
McLain & Peck, Inc	Dentist	\$ 162,936.03		\$ 162,936.03
Middlebury Pediatric Dentistry, PLLC	Dentist	\$ 86,156.09		\$ 86,156.09
Milton Family Dentistry	Dentist	\$ 113,245.52		\$ 113,245.52
Munson & Munson, PC	Dentist	\$ 101,577.69		\$ 101,577.69
New England Oral Surgery PC	Dentist		\$ 201,256.07	\$ 201,256.07
Niles Kenworthy Dental, PLC	Dentist		\$ 54,487.25	\$ 54,487.25
Northeast Kingdom Dental Group PLLC	Dentist	\$ 132,785.74		\$ 132,785.74
Paul G Boerman DDS PC	Dentist	\$ 222,725.48		\$ 222,725.48
Paul Kenworthy DMD PC	Dentist	\$ 67,014.95		\$ 67,014.95

Philip Larkin	Dentist	\$ 61,869.71	\$ 48,216.02	\$ 110,085.73
R Scott DeBruin DDS	Dentist	\$ 44,493.99	\$ 25,409.80	\$ 69,903.79
Remy Vallee DMD Inc.	Dentist	\$ 274,437.00		\$ 274,437.00
Richard S. Kozlowski, DDS	Dentist	\$ 182,080.03		\$ 182,080.03
Robert S. Ruhl DMD PC	Dentist	\$ 171,874.09		\$ 171,874.09
RONI GOLDEN	Dentist		\$ 10,488.15	\$ 10,488.15
RUTLAND DENTAL CARE PLC	Dentist		\$ 16,308.55	\$ 16,308.55
Rutland Family Dental PLC	Dentist		\$ 231,362.83	\$ 231,362.83
Sally A Bishko, DDS PC	Dentist	\$ 131,453.44	\$ 28,245.31	\$ 159,698.75
Sarah Jette	Dentist	\$ 134,802.63		\$ 134,802.63
Schramm and Symancyk, PLLC	Dentist	\$ 211,509.54		\$ 211,509.54
Shelburne Dental Services, P.C.	Dentist	\$ 75,244.61	\$ 78,508.13	\$ 153,752.74
Sonia CH Yau, PLC	Dentist	\$ 76,633.71	\$ 23,042.27	\$ 99,675.98
St. Albans Dental PLC	Dentist	\$ 54,077.75		\$ 54,077.75
Stephens Family Dentistry	Dentist		\$ 14,659.47	\$ 14,659.47
Stratton Road Dental Arts	Dentist		\$ 15,755.81	\$ 15,755.81
Taconic Dental Arts	Dentist		\$ 128,980.98	\$ 128,980.98
TIMBERLANE DENTAL GROUP	Dentist	\$ 2,224,411.77		\$ 2,224,411.77
True Point Dental, Plc	Dentist		\$ 133,595.06	\$ 133,595.06
Union Street Dental PLC	Dentist		\$ 3,184.96	\$ 3,184.96
United Way of Windham County	Dentist	\$ 41,991.63		\$ 41,991.63
Upper Valley Endodontics, P.C.	Dentist	\$ 94,762.96		\$ 94,762.96
Vermont Orofacial Pain Associates	Dentist	\$ 98,493.10		\$ 98,493.10
VICTOR L. RATKUS DDS PC	Dentist	\$ 53,889.11		\$ 53,889.11
Xandra Velenchik	Dentist		\$ 64,477.08	\$ 64,477.08
Yossri Kairlis	Dentist	\$ 16,288.18	\$ 66,386.10	\$ 82,674.28
Z JIA DMD PLLC	Dentist	\$ 88,676.05		\$ 88,676.05
Counseling Service of Addison County Inc	Designated and Specialized Service Agencies		\$ 554,134.09	\$ 554,134.09
Health Care and Rehabilitation Services of Southeastern Vermont, Inc.	Designated and Specialized Service Agencies		\$ 14,588.23	\$ 14,588.23
Howard Center	Designated and Specialized Service Agencies		\$ 611,007.51	\$ 611,007.51
Lamoille County Mental Health Services, Inc.	Designated and Specialized Service Agencies	\$ 332,977.67	\$ 281,086.82	\$ 614,064.49
NFI Vermont, Inc	Designated and Specialized Service Agencies		\$ 369,556.84	\$ 369,556.84
Northwestern Counseling & Support Services, Inc.	Designated and Specialized Service Agencies		\$ 966,013.21	\$ 966,013.21
RUTLAND MENTAL HEALTH SERVICES	Designated and Specialized Service Agencies		\$ 339,843.58	\$ 339,843.58
Washington County Mental Health, Inc.	Designated and Specialized Service Agencies		\$ 2,397,135.07	\$ 2,397,135.07
Kimberly Evans	Dietitians	\$ 9,515.28		\$ 9,515.28
Brattleboro Memorial Hospital, Inc.	Hospitals		\$ 1,051,631.42	\$ 1,051,631.42
Central Vermont Medical Center, Inc.	Hospitals	\$ 7,990,772.37		\$ 7,990,772.37
Gifford Health Care Inc	Hospitals	\$ 855,939.41		\$ 855,939.41
Northwestern Medical Center, Inc.	Hospitals	\$ 5,229,322.18		\$ 5,229,322.18
Porter Hospital, Inc.	Hospitals	\$ 1,277,904.00		\$ 1,277,904.00
Rutland Hospital, Inc.	Hospitals	\$ 13,091,074.59		\$ 13,091,074.59
SOUTHWESTERN VERMONT MEDICAL CENTER, INC	Hospitals	\$ 6,457,919.57		\$ 6,457,919.57
University of Vermont Medical Center Inc	Hospitals	\$ 31,999,014.48	\$ 37,365,716.74	\$ 69,364,731.22
Amy Voishan Littlefield	Naturopathic physicians	\$ 4,377.05		\$ 4,377.05
Leaves of Change Wellness, llc	Naturopathic physicians	\$ 9,433.53		\$ 9,433.53

Rebecca B. Chollet	Naturopathic physicians	\$ 6,178.11		\$ 6,178.11
Rebecca Shwartz	Naturopathic physicians	\$ 6,047.00		\$ 6,047.00
105 Chester Road Operations LLC	Nursing Homes	\$ 16,957.83	\$ 230,828.29	\$ 247,786.12
1248 Hospital Drive Operations LLC	Nursing Homes		\$ 883,615.22	\$ 883,615.22
2 Blackberry Lane Operations LLC	Nursing Homes		\$ 15,939.94	\$ 15,939.94
300 Pearl Street Operations LLC	Nursing Homes	\$ 982,850.44	\$ 1,998,017.49	\$ 2,980,867.93
98 Hospitality Drive Operations LLC	Nursing Homes	\$ 293,318.61	\$ 514,243.90	\$ 807,562.51
Five Ninety Six Sheldon Road Operations LLC	Nursing Homes	\$ 182,755.81	\$ 522,042.04	\$ 704,797.85
Green Mountain Nursing and Rehabilitation Center LL	Nursing Homes	\$ 48,157.30	\$ 120,560.02	\$ 168,717.32
LADABOUCHE, ROXANNE	Nursing Homes		\$ 2,869.62	\$ 2,869.62
Marie I Fortier	Nursing Homes	\$ 9,431.04	\$ 11,182.34	\$ 20,613.38
Nine Haywood Avenue Operations LLC	Nursing Homes		\$ 499,501.37	\$ 499,501.37
Thirty Five Bel-Aire Drive SNF Operations LLC	Nursing Homes	\$ 30,122.96	\$ 71,939.72	\$ 102,062.68
Suzanne West	Occupational Therapy	\$ 899.07		\$ 899.07
Advanced Eyecare PC	Optometry	\$ 87,972.34		\$ 87,972.34
Charles A Miranda, O.D.	Optometry	\$ 32,680.10		\$ 32,680.10
Chroma Optics, PLLC	Optometry		\$ 32,498.70	\$ 32,498.70
David W. Beeson, O.D., P.C.	Optometry		\$ 55,172.10	\$ 55,172.10
Eye Care of Vermont	Optometry		\$ 191,924.97	\$ 191,924.97
Eye Vermont LLC	Optometry	\$ 197,617.47		\$ 197,617.47
Jeffrey M Weintraub	Optometry	\$ 11,175.00		\$ 11,175.00
Mad River Eye Care PLLC	Optometry	\$ 11,451.33		\$ 11,451.33
MOBILEYES OPTOMETRY INC	Optometry		\$ 122,162.29	\$ 122,162.29
NDE GROUP PLLC	Optometry	\$ 114,347.26		\$ 114,347.26
Nicholas Austen Pittman	Optometry	\$ 71,836.08		\$ 71,836.08
Northeast Vision Center PC	Optometry	\$ 37,542.77		\$ 37,542.77
ROBERT J COTTER BRATTLEBORO FAMILY EYE CARE	Optometry		\$ 65,579.07	\$ 65,579.07
Todd Page	Optometry	\$ 44,412.57		\$ 44,412.57
Carol J Gardner DO PC	Osteopathic Physicians		\$ 24,172.39	\$ 24,172.39
Jonathan E Fenton, DO, PC	Osteopathic Physicians		\$ 234,894.91	\$ 234,894.91
Aerwen E Stagers	Other		\$ 101,220.71	\$ 101,220.71
Bennington Project Independence, Inc.	Other	\$ 23,918.08		\$ 23,918.08
Bio-Medic Appliances, Inc.	Other		\$ 150,713.95	\$ 150,713.95
BLA Partners, LLC	Other	\$ 185,695.37		\$ 185,695.37
Brookhaven Home for Boys, Inc.	Other		\$ 113,549.30	\$ 113,549.30
CarePartners Adult Day Center, Inc.	Other	\$ 20,487.13		\$ 20,487.13
Cheryl Gagnon	Other	\$ 5,514.54	\$ 7,858.83	\$ 13,373.37
Columbus Smith Trust Estate	Other	\$ 100,318.42		\$ 100,318.42
CVOMS Associates P.C.	Other	\$ 191,933.86		\$ 191,933.86
Dara Chiraseveenuprapund	Other		\$ 60,609.93	\$ 60,609.93
Dominion Diagnostics, LLC	Other	\$ 103,229.37		\$ 103,229.37
Elderly Services Inc.	Other	\$ 142,572.30		\$ 142,572.30
Green Mountain Behavior Consulting, Inc.	Other		\$ 92,850.13	\$ 92,850.13
Hyperbaric Vermont, INC	Other	\$ 13,503.95	\$ 113.57	\$ 13,617.52
The Meadows at East Mountain	Other		\$ 16,933.89	\$ 16,933.89
Timber Lane Allergy & Asthma Associates, PC	Other		\$ 383,916.68	\$ 383,916.68
TLC Nursing Associates, Inc	Other		\$ 323,143.03	\$ 323,143.03
Vermont Dental Care Program	Other	\$ 74,745.26		\$ 74,745.26
West Dummerston Volunteer Fire Department Inc.	Other	\$ 29,943.00		\$ 29,943.00
Green Mountain Self-Advocates, Inc.	Peer Support Services	\$ 31,163.83	\$ 24,425.00	\$ 55,588.83
Addison Wellness	Physical Therapists	\$ 12,814.40		\$ 12,814.40
All Seasons Physical Therapy Consultants Inc	Physical Therapists	\$ 177,314.45		\$ 177,314.45
Appletree Bay Physical Therapy, Inc	Physical Therapists	\$ 65,044.23		\$ 65,044.23
Essential Physical Therapy & Pilates	Physical Therapists	\$ 37,723.38		\$ 37,723.38
Every Woman Physical Therapy PLC	Physical Therapists	\$ 11,831.64		\$ 11,831.64
Evolution Physical Therapy and Yoga Studio Inc.	Physical Therapists	\$ 12,782.32		\$ 12,782.32
Evolution Physical Therapy and Yoga Studio PC	Physical Therapists		\$ 19,140.13	\$ 19,140.13
Excel Physical Therapy	Physical Therapists	\$ 91,804.97		\$ 91,804.97
Green Mountain Rehab & Sports Med LLC	Physical Therapists		\$ 131,353.58	\$ 131,353.58
Jane S. Kaufman	Physical Therapists	\$ 46,740.10		\$ 46,740.10

Morris Physical Therapy, PC	Physical Therapists	\$ 10,453.27		\$ 10,453.27
Northeast Kingdom Physical Therapy	Physical Therapists		\$ 46,121.63	\$ 46,121.63
Physical Therapy Center of Vermont, LLC	Physical Therapists	\$ 90,032.14	\$ 26,470.45	\$ 116,502.59
Physical Therapy Services of Brattleboro, Inc.	Physical Therapists	\$ 4,305.35		\$ 4,305.35
Prospect Rehabilitation, PC	Physical Therapists	\$ 5,813.60		\$ 5,813.60
PT 360,Inc	Physical Therapists	\$ 346,956.03		\$ 346,956.03
Sarah Page	Physical Therapists	\$ 3,855.33		\$ 3,855.33
THE REHAB ZONE, INC	Physical Therapists	\$ 13,093.53	\$ 14,309.54	\$ 27,403.07
The RehabGYM, Inc	Physical Therapists	\$ 5,718.71		\$ 5,718.71
Timberlane Physical Therapy, Inc.	Physical Therapists		\$ 43,327.98	\$ 43,327.98
Valarie McGettigan	Physical Therapists	\$ 1,356.77		\$ 1,356.77
VASTA Physical Therapy Inc	Physical Therapists	\$ 66,271.74	\$ 4,234.86	\$ 70,506.60
Vermont Physical Therapy, PLC	Physical Therapists	\$ 80,861.54		\$ 80,861.54
Wayfinder Wellness and Physical Therapy, LLC	Physical Therapists	\$ 4,084.04		\$ 4,084.04
BLUEWATER EMERGENCY PARTNERS OF SPRINGFIELD	Physicians	\$ 32,034.41		\$ 32,034.41
Central Vermont Eye Care PC	Physicians	\$ 114,746.36		\$ 114,746.36
Craig E. Goldberg	Physicians	\$ 43,895.32		\$ 43,895.32
D&Kliebow, LLC	Physicians	\$ 48,173.69	\$ 1,713.35	\$ 49,887.04
Donna M Miller MD PC	Physicians	\$ 32,646.65		\$ 32,646.65
Eye Care Associates, PC	Physicians	\$ 109,320.23		\$ 109,320.23
Four Seasons Dermatology, LLC	Physicians	\$ 574,931.79		\$ 574,931.79
Gamal H. Eltabbakh	Physicians	\$ 215,802.76		\$ 215,802.76
Gayle P Myers	Physicians	\$ 18,953.00		\$ 18,953.00
Glen C MacKenzie MD PC	Physicians	\$ 18,363.40		\$ 18,363.40
Green Mountain Gastroenterology, LLP	Physicians	\$ 92,170.86		\$ 92,170.86
Health Conscious Inc	Physicians		\$ 4,163.56	\$ 4,163.56
Hillemann & Kirwan MDs P.C.	Physicians		\$ 47,172.88	\$ 47,172.88
Joseph D Nasca, MD PC	Physicians	\$ 5,981.17		\$ 5,981.17
Karen Nepveu	Physicians	\$ 14,865.67	\$ 997.41	\$ 15,863.08
Manindra N Ghosh	Physicians		\$ 21,854.64	\$ 21,854.64
Mary Ann Yeatts-Peterson	Physicians	\$ 17,760.11		\$ 17,760.11
Mountain Lake Plastic Surgery. PLC	Physicians	\$ 81,479.94		\$ 81,479.94
Northeastern Reproductive Medicine Peter Casson M	Physicians	\$ 82,868.44		\$ 82,868.44
Northern Vermont Dermatology PLC	Physicians	\$ 70,528.73		\$ 70,528.73
Ophthalmic Consultants of Vermont, PC	Physicians	\$ 145,669.21		\$ 145,669.21
Rebecca M Jones MD LLC	Physicians	\$ 49,094.72		\$ 49,094.72
Rutland Radiologists, P.C.	Physicians	\$ 346,118.54		\$ 346,118.54
S&A Healthcare Holdings, PLC	Physicians	\$ 43,034.88		\$ 43,034.88
Soares Ocular Surgery, P.C.	Physicians	\$ 10,456.45		\$ 10,456.45
Vermont Gynecology, P.C.	Physicians	\$ 204,359.53		\$ 204,359.53
Cold Hollow Family Practice, P.C.	Primary Care Practices		\$ 204,781.18	\$ 204,781.18
EVERGREEN FAMILY HEALTH PARTNERS, LLP	Primary Care Practices	\$ 44,347.82		\$ 44,347.82
Jeffrey Lourie	Primary Care Practices		\$ 4,011.08	\$ 4,011.08
Mark C. Stickney, MD	Primary Care Practices	\$ 25,270.93		\$ 25,270.93
Richmond Family Medicine, PLLC	Primary Care Practices	\$ 11,098.00		\$ 11,098.00
Hotel Pharmacy Inc.	Private non-medical inst	\$ 310,495.08		\$ 310,495.08
Onion River Crossroads, Inc.	Private non-medical institutions		\$ 103,482.79	\$ 103,482.79
Seall, Inc.	Private non-medical institutions		\$ 111,733.33	\$ 111,733.33
BPS Health	Psychological Examiners	\$ 34,900.06		\$ 34,900.06
Elizabeth Goldstein	Psychological Examiners	\$ 6,700.73		\$ 6,700.73
Jay Mireault, Ph.D., P.C.	Psychological Examiners	\$ 12,034.38	\$ 19,893.75	\$ 31,928.13
Judith A Markey	Psychological Examiners	\$ 13,937.92		\$ 13,937.92
Robert J Narucki Jr	Psychological Examiners		\$ 167.56	\$ 167.56
William Halikias	Psychological Examiners	\$ 20,043.33		\$ 20,043.33
Sojourns Community Health Clinic	Rural Health Clinics	\$ 34,665.96		\$ 34,665.96
Collaborative Solutions Corp	Social Workers		\$ 24,724.00	\$ 24,724.00
LAMOILLE FAMILY CENTER	Social Workers		\$ 2,719.11	\$ 2,719.11

Jennifer Ryan	Speech-Language Pathologist		\$ 19,657.70	\$ 19,657.70
Central Vermont Substance Abuse Services Inc.	Substance Use Disorder Treatment Providers		\$ 150,351.70	\$ 150,351.70
Transfers to ACCD	Miscellaneous Health Ca	\$ 1,888,646.51	\$ 796,940.00	\$ 2,685,586.51
Grand Total		\$ 87,007,181.66	\$ 58,695,285.20	\$ 145,702,466.86