



Hilltown Community Health Center

Administrative Offices
58 Old North Road
Worthington, MA 01098
413-238-5511
www.hchcweb.org

**BOARD MEETING
November 1, 2018
WORTHINGTON HEALTH CENTER
5:30 PM**

AGENDA

1. Call to Order
2. Approval of the October 4, 2018 Meeting Minutes
3. Finance Committee Report
4. Chief Executive Officer / Senior Manager Reports
5. Committee Reports (as needed)
 - Executive Committee
 - Recruiting, Orientation, and Nominating (RON)
 - Corporate Compliance
 - Facilities
 - Personnel
 - Quality Improvement
 - Strategic Planning
6. Old Business
 - Ballot Question #4
7. New Business
 - Fundraising Campaign Development
 - Credentialing
 - Jenida Maldonado – Dental Assistant
 - Chaneyra Rivera – Medical Assistant
8. Adjourn

HCHC BOARD OF DIRECTORS MEETING

Date/Time: 10/4/2018 5:30pm

Huntington Health Center

MEMBERS: John Follet, President; Nancy Brenner, Vice President; Tim Walter, Treasurer.; Alan Gaitenby; Kathryn Jensen, Clerk; Lee Manchester; Maya Bachman; Nancy Brenner

STAFF: Eliza Lake, CEO; Michael Purdy, Chief Clinical and Community Services Officer; Frank Mertes, CFO

ABSENT: Wendy Long; Matt Bannister; Seth Gemme

Agenda Item	Summary of Discussion	Decisions/ Next Steps/ Person Responsible Due Date
Minutes of 09/06/2018	John Follet called the meeting to order at 5:35 pm. The minutes from the meeting of July 5, 2018 were reviewed. Tim Walter moved acceptance, Alan Gaitenby seconded.	September 6, 2018 minutes were approved unanimously
Finance Committee	Tim Walter reported on the Finance Committee's meeting of today. The financial situation is dire. The income is \$300K below what was budgeted. The number of patient visits continued to be low. Factors are the absences of two major medical providers (one unexpected), and the delay in opening the Amherst site. One piece of good news is that the payments due to C3 for the escrow account demanded by the state has been changed, and is now \$5K. The cash flow is tight, but to date, staff have been paid. A Physician's Assistant has given notice. The financial condition of the Centers was discussed later in the meeting. Alan Gaitenby moved that the report of the Finance Committee be accepted. Nancy Brenner seconded the motion.	The Finance Committee Report was approved unanimously
Executive Committee	John Follet reported that the Executive Committee met just prior to the present meeting to discuss the financial situation of HCHC.	
Recruitment, Orientation & Nominating (RON) Committee	Tim Walter reported that this committee has not met in the past month and that there has been no action.	
Corporate Compliance Committee	There was no report from this committee this month.	
Facilities Committee	Alan Gaitenby reported that there has been a change in the company that cleans the HCHC buildings, as the crew cleaning the Amherst site was hired to clean the	

	Hilltown sites. There has been a recent problem at the Huntington site, with major water incursion into the bottom of the elevator shaft. The water has been mostly removed, and the current sump pump system is expected to prevent future such events when the water table is very high.	
Personnel Committee	John Follet reported that this committee has finished its review of personnel policies and the manual for staff.	
Quality Improvement/Risk Management Committee	Kathryn Jensen reported that the QI committee meeting continues to go well. One of the staff members contributing to this committee's work, however, has been terminated because her salary had been paid by the now-concluding 1422 grant.	
Strategic Planning Committee	Nancy Brenner reported that this committee met and reviewed the plan. There will be an addition to the plan incorporating the work being done to embrace diversity in the patient population.	
Credentialing/Privileging Committee	John Follet reported that this committee has not met since the last Board of Directors meeting.	
Committee Reports	Nancy Brenner moved the committee reports be accepted. Tim Walter seconded the motion.	Committee reports were approved unanimously
Old Business	There was no additional old business to be discussed.	
New Business		
Policies	<p>Lee Manchester pointed out that the procedure for the Sick Bank Leave Policy was included in the policy section.</p> <p>The amended policy was moved by Tim Walter and seconded by Lee Manchester. It was approved by those present.</p> <p>Eliza Lake reported that the Anti-Discrimination Policy is the result of a staff committee developing an application to be certified by the Health Equality Index as an LGBTQ facility. This language is included in several other places, like the Code of Conduct, but this new policy applies to patients, volunteers, and staff.</p> <p>Frank Mertes reported that the Credit and Collection and Sliding Scale Fee Discount Policies have been updated to reflect the 2018 federal poverty limits. Their format is dictated by the state, with whom they must be filed.</p> <p>The Corporate Furlough Policy was updated slightly, and is not being triggered by the current financial situation, although staff have been informed they can take voluntary furloughs if they wish and their supervisor agrees that their absence wouldn't affect patient access or operational revenue.</p> <p>Lee Manchester moved that these policies be approved. Tim Walter seconded the motion.</p>	The Sick Bank Leave Policy, Anti-Discrimination Policy, Credit and Collection and Sliding Scale Fee Discount Policies, and Corporate Furlough Policy were approved unanimously

Change in Scope Request	<p>Documents were submitted to the Board prior to the meeting for a change in scope for the health center's Other Activities and Locations scope (known as a Form 5C), adding: medical services at local elementary schools and dental staff participation in local health fairs to those listed as Portable Clinical Care; and domestic violence victim advocacy and family support services to the Non-Clinical Outreach scope.</p> <p>Lee Manchester moved acceptance of these revisions to the HCHC stated scope. Alan Gaitenby seconded the motion.</p>	The changes to the HCHC Scope was approved unanimously
C3 Escrow Account	<p>As discussed at a previous meeting, HCHC needs to place funds into an escrow account to satisfy requirements of the C3 ACO, as required by MassHealth. Eliza reported, as was noted earlier, that the amount demanded by the state to be placed in an escrow account has been reduced to \$5K. The holder of the escrow is under discussion, but it's likely it will be held by C3.</p> <p>Kathryn Jensen moved to authorize Eliza to set up the escrow account. Tim Walter seconded the motion.</p>	Approval of the creation of an ACO-mandated escrow account was approved unanimously.
Ballot Initiatives	<p>As has been discussed at previous meetings, the MassLeague has taken a "no" position on the upcoming ballot question involving state mandates for the staffing of nurses in hospitals, Question 1. Eliza and the League believe its passage would have a deleterious effect on HCHC's ability to hire nurses, and could negative impact ED medical services.</p> <p>Lee Manchester moved that HCHC support a "no" vote on Question 1 in the upcoming election. Nancy Brenner seconded the motion.</p> <p>Eliza Lake also proposed that the Board take a position on Question 3, involving non-discrimination against transgender people in the use of public accommodation, specifically, bathrooms. The ballot question, if passed, would reverse an anti-discrimination law recently enacted by the state legislature. The Board discussed that a "yes" vote would be in alignment with both the organization's mission and with its strategic plan.</p> <p>Lee Manchester moved that HCHC oppose the ballot measure to reverse the law. Tim Walter seconded the motion.</p>	<p>The motion to oppose Question 1 was approved by a vote of seven in favor, one opposed.</p> <p>The motion to support Question 3 was approved unanimously</p>
CEO Report	<p>Eliza reported that the Amherst site continues to have a low volume overall, though the Dental department has been increasing its activity. There has been a big outreach campaign to recruit new patients. The low volume in Amherst has contributed to HCHC's current financial situation. The other factors are provider absences, weather-related closings, and the new MassHealth restrictions on patients' ability to choose a new primary provider outside of open enrollment.</p> <p>The overall financial situation is one of money owed exceeding funds available. With little cash on hand, HCHC has \$350K in bills and has only \$25K of \$100K in its line of credit. High-priority bills like taxes and employee reimbursements</p>	

	<p>have been paid. The federal grant has continued to be accessed monthly: no accessing of funds ahead of schedule has been done.</p> <p>Eliza and Frank have consulted with the Mass League about the current financial situation, and have been told to seek help from MassHealth. Initial conversations have been positive: MassHealth seems open to advancing funds to HCHC. \$300K is needed.</p> <p>Eliza put forward several ideas for acquiring additional funds in the near future. Besides seeking an advance from MassHealth, HCHC could fundraise (except in Amherst, where fundraising has been active prior to opening the Musante center), seeking help from large hospital networks (like Partners), lobbying the state legislature to re-enact the health center bill (with funding), hiring a consultant to review the books and propose a plan, and consideration of a merger. Eliza has spoken to the current state representative about help from the state. She believes the idea of a merger with another entity is premature at this point, but notes that HCHC's small size is disadvantageous to the fulfillment of its regulatory requirements.</p> <p>Steps already taken to address the financial situation include a temporary pay cut by senior staff, a decrease in mileage allowance, discontinuing its employer contributions to staff investment accounts, voluntary furloughs for non-clinical staff, and a limitation on the rollover of accrued vacation time into the next calendar year. Eliza also noted that the Director of Clinical Operations is working to increase operational efficiencies.</p> <p>Eliza posed an open question: what should be the HCHC message to the community? Identity is an issue, since "community health center" is fraught with excess meaning.</p> <p>Lee Manchester noted that the shrinking and aging Hilltown-area population predicts a shrinking of the HCHC patient base. This was, he noted, the reason for the expansion to an addition site, which was carefully deliberated. Michael Purdy expressed his assessment that HCHC's Hilltown sites cannot get smaller without some change to its operations.</p> <p>The Amherst site continues to have unresolved expense issues. There is an ongoing dispute with the Town Manager over some repairs to the building. Because of the vagaries of politics in the town, the dispute is likely to remain static for the near future.</p> <p>Members expressed deep appreciation for the commitment of senior staff in taking a pay cut. There were worries about the staff's response to the financial news and cost-cutting measures.</p> <p>Eliza committed to keeping Board members informed of negotiations with MassHealth and information given to the staff.</p>	
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Next Meeting	<p>Nancy Brenner moved the meeting be adjourned. Tim Walter seconded the motion</p> <p>The meeting was adjourned at 7:15 pm.</p> <p>The next scheduled meeting will be on November 1, 2018 in Worthington.</p>	<p>The motion to adjourn was approved unanimously</p>
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Respectfully submitted,

Kathryn L. Jensen
Clerk

Hilltown CHC
Dashboard And Summary Financial Results
September 2018

	Actual FY 2017	Actual YTD Mar. 2018	Actual YTD June 2018	Actual YTD Sep. 2018	Notes on Trend	Cap Link TARGET	COMMENT
<u>Liquidity Measures</u>							
Operating Days Cash	7	9	3	1	Measures the number of days HCHC can cover daily operating cash needs.	> 30-45 Days	Not Meeting Benchmark
Current Ratio	1.27	0.78	0.84	0.80	Measures HCHC's ability to meet current obligations.	>1.25	Not Meeting Benchmark
Patient Services AR Days	33	30	34	39	Measures HCHC's ability to bill and collect patient receivables	< 60-75 Days	Doing Better than Benchmark
Accounts Payable Days	56	94	64	58	Measures HCHC's ability to pay bills	< 45 Days	Not Meeting Benchmark
<u>Profitability Measures</u>							
Net Operational Margin	-3.4%	-10.5%	-5.5%	-5.6%	Measures HCHC's Financial Health	> 1 to 3%	Not Meeting Benchmark
Bottom Line Margin	9.6%	8.5%	5.6%	2.3%	Measures HCHC's Financial Health but includes non-operational activities	> 3%	Not Meeting Benchmark
<u>Leverage</u>							
Total Liabilities to Total Net Assets	27.9%	33.9%	26.3%	29.1%	Measures HCHC's total Liabilities to total Net Assets	< 30%	Doing Better than Benchmark
<u>Operational Measures</u>							
Medical Visits	18,727	4,371	8,863	13,067			
Net Medical Revenue per Visit	\$ 134.56	\$ 144.39	\$ 144.02	\$ 144.38			
Dental Visits	14,880	3,512	7,426	11,454			
Net Dental Revenue per Visit	\$ 113.60	\$ 109.03	\$ 115.98	\$ 116.41			
Behavioral Health Visits	3,809	1,002	2,120	3,129			
Net BH Revenue per Visit	\$ 95.70	\$ 85.29	\$ 89.42	\$ 91.01			
Optometry Visits	2,329	523	1,124	1,726			
Net Optometry Revenue per Visit	\$ 79.61	\$ 91.60	\$ 85.75	\$ 87.29			

Hilltown Community Health Centers
Income Statement - All Departments
Period Ending **Sept. 2018**

	Sept. 2018 Actual	Sept. 2018 Budget	Over (Under) Budget	YTD Total Actual	YTD Total Budget	Over (Under) Budget	YTD PY Actual	Over (Under) Cur. v. PY YTD
OPERATING ACTIVITIES								
Revenue								
Patient Services - Medical	199,255	235,692	(36,437)	1,886,585	2,060,933	(174,348)	1,882,093	4,492
Visits	1,424	1,699	(275)	13,067	14,925	(1,858)	13,649	(582)
Revenue/Visit	\$ 139.93	\$ 138.72	\$ 1.20	\$ 144.38	\$ 138.09	\$ 6.29	\$ 137.89	\$ 6.49
Patient Services - Dental	166,430	198,775	(32,345)	1,333,407	1,742,347	(408,940)	1,330,162	3,245
Visits	1,327	1,577	(250)	11,454	14,060	(2,606)	11,016	438
Revenue/Visit	\$ 125.42	\$ 126.05	\$ (0.63)	\$ 116.41	\$ 123.92	\$ (7.51)	\$ 120.75	\$ (4.33)
Patient Services - Beh. Health	26,467	38,652	(12,185)	284,780	350,997	(66,217)	281,058	3,722
Visits	367	396	(29)	3,129	3,582	(453)	2,834	295
Revenue/Visit	\$ 72.12	\$ 97.61	\$ (25.49)	\$ 91.01	\$ 97.99	\$ (6.98)	\$ 99.17	\$ (8.16)
Patient Services - Optometry	15,301	22,118	(6,817)	150,658	218,342	(67,684)	133,227	17,431
Visits	194	281	(87)	1,726	2,774	(1,048)	1,716	10
Revenue/Visit	\$ 78.87	\$ 78.71	\$ 0.16	\$ 87.29	\$ 78.71	\$ 8.58	\$ 77.64	\$ 9.65
Patient Services - Optometry Hardware	8,249	6,513	1,736	64,400	63,504	896	56,383	8,017
Patient Services - Pharmacy	25,251	12,500	12,751	105,913	112,500	(6,587)	95,758	10,155
Quality & Other Incentives	150	-	150	11,103	-	11,103	16,190	(5,087)
HRSA 330 Grant	119,646	128,875	(9,229)	1,232,675	1,159,875	72,800	1,139,039	93,636
Other Grants & Contracts	57,601	107,819	(50,218)	711,291	757,695	(46,404)	595,381	115,910
Int., Dividends Gain /Loss Investments	2,107	2,500	(393)	26,782	22,500	4,282	67,623	(40,841)
Rental & Misc. Income	6,580	2,427	4,153	27,511	21,843	5,668	25,213	2,298
Total Operating Revenue	627,037	755,871	(128,834)	5,835,105	6,510,536	(675,431)	5,622,127	212,978
Compensation and related expenses								
Salaries and wages	448,378	516,378	(68,000)	4,251,563	4,559,181	(307,618)	3,990,135	261,428
Payroll taxes	30,469	39,245	(8,776)	313,728	346,496	(32,768)	301,627	12,101
Fringe benefits	36,741	43,890	(7,149)	352,785	387,520	(34,735)	375,051	(22,266)
Total Compensation & related expenses	515,588	599,513	(83,925)	4,918,076	5,293,197	(375,121)	4,666,813	251,263
No. of week days	20	20	-	197	197	-	197	-
Staff cost per week day	\$ 25,779	\$ 29,976	\$ (4,196)	\$ 24,965	\$ 26,869	\$ (1,904)	\$ 23,689	\$ 1,275

Hilltown Community Health Centers
Income Statement - All Departments
Period Ending Sept. 2018

	Sept. 2018 Actual	Sept. 2018 Budget	Over (Under) Budget	YTD Total Actual	YTD Total Budget	Over (Under) Budget	YTD PY Actual	Over (Under) Cur. v. PY YTD
Other Operating Expenses								
Advertising and marketing	829	793	37	4,437	7,133	(2,695)	3,845	592
Bad debt	19,050	13,880	5,170	67,853	124,920	(57,067)	46,759	21,094
Computer support	4,459	16,442	(11,983)	67,920	147,977	(80,056)	65,063	2,857
Conference and meetings	-	1,355	(1,355)	3,761	12,195	(8,434)	13,441	(9,680)
Continuing education	1,902	2,788	(886)	13,720	25,092	(11,372)	19,439	(5,719)
Contracts and consulting	694	4,772	(4,078)	24,214	42,946	(18,732)	42,556	(18,342)
Depreciation and amortization	22,127	23,539	(1,412)	136,734	207,995	(71,261)	123,252	13,482
Dues and membership	2,122	2,934	(813)	25,658	26,406	(748)	72,074	(46,416)
Equipment leases	1,994	2,432	(438)	18,558	21,888	(3,330)	17,737	821
Insurance	2,070	1,501	569	17,348	13,509	3,839	10,812	6,536
Interest	1,639	1,500	139	13,439	13,500	(61)	14,106	(667)
Legal and accounting	2,167	3,000	(833)	24,671	27,000	(2,329)	29,813	(5,142)
Licenses and fees	3,297	4,331	(1,034)	41,339	38,976	2,363	37,273	4,066
Medical & dental lab and supplies	15,955	20,139	(4,184)	101,033	181,251	(80,218)	98,943	2,089
Merchant CC Fees	1,539	1,213	326	13,759	10,917	2,842	10,771	2,988
Office supplies and printing	2,957	2,945	12	37,097	26,409	10,689	24,636	12,461
Postage	1,924	1,986	(62)	13,645	16,874	(3,229)	12,622	1,023
Program supplies and materials	12,398	20,760	(8,362)	186,659	186,837	(178)	144,763	41,896
Pharmacy & Optometry COGS	34,274	5,034	29,240	94,473	45,300	49,173	76,840	17,633
Recruitment	-	426	(426)	340	3,834	(3,494)	3,793	(3,453)
Rent	7,123	6,535	588	42,012	58,815	(16,803)	27,775	14,237
Repairs and maintenance	9,608	12,836	(3,228)	130,192	115,524	14,668	114,757	15,435
Small equipment purchases	-	2,813	(2,813)	6,048	25,317	(19,269)	7,956	(1,908)
Telephone/Internet	12,754	13,324	(570)	102,411	111,916	(9,505)	82,352	20,060
Travel	2,422	3,960	(1,538)	19,024	35,636	(16,612)	34,818	(15,793)
Utilities	3,396	3,918	(522)	39,955	35,253	4,702	33,913	6,042
Loss on Disposal of Assets	-	-	-	-	-	-	-	-
Total Other Operating Expenses	166,697	175,154	(8,458)	1,246,302	1,563,419	(317,117)	1,170,111	76,191
Net Operating Surplus (Deficit)	(55,248)	(18,796)	(36,451)	(329,273)	(346,080)	16,807	(214,797)	(114,476)
NON-OPERATING ACTIVITIES								
Donations, Pledges & Contributions	3,850	37,917	(34,067)	56,138	191,253	(135,115)	262,323	(206,185)
Loan Forgiveness	-	-	-	-	-	-	-	-
Capital Grants	-	-	-	404,993	445,912	(40,919)	537,707	(132,714)
Net Non-operating Surplus (Deficit)	3,850	37,917	(34,067)	461,131	637,165	(176,034)	800,030	(338,899)
NET SURPLUS/(DEFICIT)	(51,398)	19,121	(70,518)	131,858	291,085	(159,227)	585,233	(453,375)

Hilltown CHC
Summary of Net Results By Dept.
Sept. 2018
Net Results Gain (Deficit)

	Sept. 2018	Sep. Budget	Over (Under) Budget	YTD	YTD Budget	Over (Under) Budget	PY YTD	Cur. v. PY YTD
<u>Operating</u>								
Medical	\$ (48,974)	\$ (46,499)	\$ (2,475)	\$ (235,674)	\$ (483,305)	\$ 247,631	\$ (268,388)	\$ 32,714
Dental	(13,304)	(14,097)	793	(209,998)	(106,005)	(103,993)	(97,846)	\$ (112,152)
Behavioral Health	(2,238)	6,235	(8,473)	34,049	33,724	325	46,807	\$ (12,758)
Optometry	(760)	4,074	(4,834)	(5,559)	48,601	(54,160)	13,357	\$ (18,916)
Pharmacy	26,171	9,166	17,005	101,580	82,500	19,080	64,567	\$ 37,013
Community	(6,114)	(451)	(5,663)	(2,752)	(25,011)	22,259	346	\$ (3,098)
Fundraising	(4,933)	(5,373)	440	(51,921)	(51,664)	(257)	(58,570)	\$ 6,649
Admin. & OH	(5,096)	28,149	(33,245)	41,002	155,080	(114,078)	84,930	\$ (43,928)
Net Operating Results	\$ (55,248)	\$ (18,796)	\$ (36,452)	\$ (329,273)	\$ (346,080)	\$ 16,807	\$ (214,797)	\$ (114,476)
<u>Non Operating</u>								
Donations	\$ 3,850	\$ 37,917	\$ (34,067)	\$ 56,138	\$ 191,253	\$ (135,115)	\$ 262,323	\$ (206,185)
Capital Project Revenue	-	-	-	404,993	445,912	(40,919)	537,707	\$ (132,714)
Total	\$ 3,850	\$ 37,917	\$ (34,067)	\$ 461,131	\$ 637,165	\$ (176,034)	\$ 800,030	\$ (338,899)
Net	\$ (51,398)	\$ 19,121	\$ (70,519)	\$ 131,858	\$ 291,085	\$ (159,227)	\$ 585,233	\$ (453,375)

Hilltown Community Health Centers
Balance Sheet - Monthly Trend

	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018	7/31/2018	8/31/2018
Assets									
Current Assets									
Cash - Operating Fund	\$ 139,487	\$ 106,899	\$ 131,133	\$ 193,864	167,740	55,714	59,713	41,902	120,927
Cash - Restricted (Amherst Donations)	238,749	264,552	110,300	108,789	53,337	26,043	25,978	26,342	26,347
Patient Receivables	922,130	945,932	907,470	892,811	885,955	894,425	1,008,550	967,591	1,009,573
Less Allow. for Doubtful Accounts	(99,215)	(118,300)	(118,351)	(135,875)	(135,752)	(135,217)	(136,698)	(142,297)	(146,689)
Less Allow. for Contractual Allowances	(364,280)	(367,283)	(355,074)	(355,637)	(341,355)	(349,582)	(400,599)	(353,841)	(374,927)
A/R 340B-Pharmacist	17,254	9,008	10,533	16,255	14,347	17,584	18,243	15,063	18,464
A/R 340B-State	928	(80)	(426)	(765)	(1,809)	(3,691)	(4,299)	(4,533)	(4,659)
Contracts & Grants Receivable	88,897	62,715	77,282	56,863	46,866	33,107	66,864	66,295	75,861
Prepaid Expenses	4,882	14,950	19,830	21,493	21,496	20,716	20,263	18,953	17,792
A/R Pledges Receivable	56,527	43,204	43,021	37,121	36,780	37,566	28,991	28,911	28,911
Total Current Assets	1,005,357	961,597	825,717	834,920	747,605	596,664	687,006	664,385	771,599
Property & Equipment									
Land	204,506	204,506	204,506	204,506	204,506	204,506	204,506	204,506	204,506
Buildings	2,613,913	2,613,913	2,613,913	2,613,913	2,613,913	2,613,913	2,613,913	2,613,913	2,613,913
Improvements	872,646	872,646	872,646	872,646	872,646	905,848	905,848	905,848	905,848
Equipment	974,504	974,504	974,504	964,232	964,232	964,232	964,232	964,232	964,232
Construction in Progress (Amherst)	1,303,831	1,535,407	1,669,398	1,857,729	1,919,511	1,930,266	2,012,678	2,012,678	2,012,678
Total Property and Equipment	5,969,400	6,200,976	6,334,967	6,513,025	6,574,808	6,618,764	6,701,176	6,701,176	6,701,176
Less Accumulated Depreciation	(2,195,779)	(2,209,474)	(2,223,169)	(2,220,682)	(2,232,408)	(2,244,133)	(2,255,859)	(2,277,986)	(2,300,113)
Net Property & Equipment	3,773,621	3,991,502	4,111,798	4,292,343	4,342,400	4,374,630	4,445,317	4,423,190	4,401,062
Other Assets									
Restricted Cash	53,713	53,709	53,713	53,717	53,722	53,727	53,732	53,713	53,723
Pharmacy 340B and Optometry Inventory	13,089	14,125	14,942	13,224	12,963	13,924	13,544	13,770	14,063
Investments Restricted	6,978	6,978	6,978	6,978	7,054	7,054	7,350	7,350	7,350
Investment - Vanguard	514,406	514,406	514,406	464,406	464,529	469,407	467,823	481,623	488,467
Total Other Assets	588,186	589,218	590,039	538,326	538,268	544,112	542,450	556,456	563,603
Total Assets	\$ 5,367,164	\$ 5,542,317	\$ 5,527,555	\$ 5,665,589	5,628,273	5,515,406	5,674,773	5,644,031	5,736,265
Liabilities & Fund Balance									
Current & Long Term Liabilities									
Current Liabilities									
Accounts Payable	\$ 296,786	\$ 462,981	\$ 332,669	\$ 508,923	447,711	306,137	359,533	358,979	363,354
Notes Payable	-	-	-	-	-	-	-	-	-
Sales Tax Payable	51	19	36	315	23	42	59	10	28
Accrued Expenses	1,492	(2,918)	2,537	(3,108)	(6,897)	(10,386)	(6,046)	(4,135)	(4,314)
Accrued Payroll Expenses	368,564	456,096	461,683	504,005	522,176	371,730	397,811	428,315	468,201
Payroll Liabilities	19,499	20,094	12,706	8,674	10,033	11,672	12,214	12,870	14,839
Unemployment Escrow	826	826	826	826	826	826	826	826	826
Line of Credit	-	-	-	-	-	-	-	-	50,000
Deferred Contract Revenue	107,507	71,388	53,582	48,531	43,895	50,512	56,783	46,031	28,431
Total Current Liabilities	794,725	1,008,485	864,038	1,068,166	1,017,767	730,533	821,179	842,896	921,365
Long Term Liabilities									
Mortgage Payable United Bank	185,129	183,730	182,328	180,782	179,374	177,945	176,531	175,093	173,668
Mortgages Payable USDA Huntington	189,368	188,343	187,322	186,406	185,394	184,345	183,323	182,263	181,203
Total Long Term Liabilities	374,497	372,073	369,650	367,188	364,768	362,291	359,854	357,356	354,871
Total Liabilities	1,169,222	1,380,558	1,233,688	1,435,354	1,382,535	1,092,824	1,181,033	1,200,252	1,276,236
Fund Balance / Equity									
Fund Balance Prior Years	4,197,942	4,161,759	4,293,867	4,230,235	4,245,738	4,422,582	4,493,740	4,443,778	4,460,029
Total Fund Balance / Equity	4,197,942	4,161,759	4,293,867	4,230,235	4,245,738	4,422,582	4,493,740	4,443,778	4,460,029
Total Liabilities & Fund Balance	\$ 5,367,164	\$ 5,542,317	\$ 5,527,555	\$ 5,665,589	5,628,273	5,515,406	5,674,773	5,644,031	5,736,265