

# Town of Greensboro, Vermont

## Appropriation Request Application — Fiscal Year 2027

(for submission to the Greensboro Selectboard / Budget Committee)

Submission deadline: Thursday, December 1, 2025

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### Authority under Vermont State statute:

The authority for making appropriations for social service agencies is in 24 VSA § 2691 as follows:

*At a meeting duly warned for that purpose, a town or incorporated village may appropriate such sums of money as it deems necessary for the support of social service programs and facilities within that town for its residents. Social service programs, for which a town or incorporated village may appropriate sums of money, include, but are not limited to: transportation, nutrition, medical, childcare, and other rehabilitative services for persons with low incomes, senior citizens, children, disabled persons, drug and alcohol abusers, and persons requiring employment to eliminate their need for public assistance. The authority herein granted is not in derogation of other local powers to allocate funds.*

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### Section A: Organization / Applicant Information

1. Name of Organization/Agency: Northern Counties Health Care DBA. Caledonia Home Health Care & Hospice
  2. Mailing Address: 161 Sherman Drive St. Johnsbury, VT 05819
  3. Physical Address (if different): \_\_\_\_\_
  4. Contact Person / Authorized Representative: Marilyn Young-Bishop
  5. Title / Role: Office Coordinator
  6. Telephone: 802-748-8116 x 1133
  7. Email: marilyn@nchcvt.org
  8. Website (if any): www.nchcvt.org
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### Section B: Request Summary

9. Amount of Appropriation Requested: \$ 1,350.00

10. Purpose / Program(s) for which funds will be used:

We provide in-home care through physician, skilled nursing, physical, speech and occupational therapy, medical social work, home health aide, personal care, and homemaker visits. We work together with primary care physicians so that care is specific and structured to treatment goals.

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11. Is this a new request or a renewal / continuation?  New  Renewal / Continuation

NOTE: New requests must be accompanied by a petition signed by 5% of Greensboro registered voters. Contact the Town Clerk for more details.

12. If renewal / continuation, amount received in FY 2026 (or most recent year):

\$1350.00

13. If requesting an increase, please explain reason(s) for the increase. Note that only in unusual circumstances will requests for increases be granted.:

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**Section C: Service Area & Beneficiaries**

14. Geographic area served (town, region, etc.): Caledonia, Orleans & Essex Counties

15. Approximate number of individuals served in the last full year: 1311

16. Of those, how many were Greensboro residents? 49

17. Types of services provided (check all that apply):

Social services (food, counseling, transportation, etc.)

Youth / children's programs

Senior / elder services

Cultural / arts / historic

Environmental / conservation

Other: \_\_\_\_\_

18. Describe how Greensboro residents benefit from your services:

Our mission is to provide high quality, accessible, patient-centered health care, and our vision is to be a key partner in building healthy families and thriving communities.

We do this by providing in-home care that allows individuals to remain and rehabilitate at home.

### Section E: Financial Information & Budget

19. Total operating budget of your organization (last full fiscal year): \$ 34,548,683.00

26. Do any funding sources require a municipal match or other local commitment?

Yes  No

If Yes, explain:

\_\_\_\_\_

### Section F: Reporting, Oversight & Accountability

28. If your organization has received municipal appropriations from Greensboro before, provide a report or summary of how those funds were used (attach as appendix). Direct Patient Care

29. Person(s) responsible for oversight and compliance within your organization:

Name: Treny Burgess / Title: Director

Contact: 802-748-8116

### Section G: Certification & Signature

I hereby certify that the information in this application is true, accurate, and complete to the best of my knowledge. If funds are granted, I agree to use them for the stated purpose(s) and to provide the required reports and oversight to the Town of Greensboro.

Signature: Treny Burgess

Name (printed): Treny Burgess

Title / Role: Director

Date: 11/28/25

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**Section H: Attachments (please indicate those included)**

(Only for requests of \$500 or more)

Audited financial statements (most recent year) or if no audit was conducted, financial statements prepared by the organization

Organizational annual report or summary

Letters of support or endorsements, if helpful



FINANCIAL STATEMENTS

and

REPORTS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
AND THE UNIFORM GUIDANCE

March 31, 2025 and 2024  
With Independent Auditor's Report

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Northern Counties Health Care, Inc.

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Northern Counties Health Care, Inc. (the Organization), which comprise the balance sheet as of March 31, 2025, and the related statements of operations, changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the 2025 financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of March 31, 2025, and the results of its operations, changes in its net assets, and its cash flows for the year then ended, in accordance with U.S. generally accepted accounting principles.

#### ***Basis for Opinion***

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Prior Period Financial Statements***

The financial statements of the Organization as of and for the year ended March 31, 2024 were audited by Berry, Dunn, McNeil & Parker, LLC, whose report, dated July 24, 2024, expressed an unmodified opinion on those statements.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards for the year ended March 31, 2025, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 23, 2025 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

*BMP Assurance, LLP*

Manchester, New Hampshire  
July 23, 2025  
VT Registration No. 192-0134133

NORTHERN COUNTIES HEALTH CARE, INC.

Balance Sheets

March 31, 2025 and 2024

ASSETS

	<u>2025</u>	<u>2024</u>
Current assets		
Cash and cash equivalents	\$ 8,399,519	\$ 9,008,731
Patient accounts receivable	2,754,477	3,914,735
Grants and other receivables	1,110,054	612,590
Due from third-party payers	1,320,912	951,997
Other current assets	313,630	247,297
	<u>13,898,592</u>	<u>14,735,350</u>
Investments	74,039	66,576
Assets limited as to use	6,701,427	6,212,568
Due from third party payers, less current portion	1,779,038	2,376,288
Property and equipment, net	6,403,062	6,753,076
	<u>\$ 28,856,158</u>	<u>\$ 30,143,858</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued expenses	467,132	575,397
Accrued payroll and related expenses	1,328,088	2,004,168
	<u>1,795,220</u>	<u>2,579,565</u>
Net assets		
Without donor restrictions	27,048,259	27,551,614
With donor restrictions	12,679	12,679
	<u>27,060,938</u>	<u>27,564,293</u>
	<u>\$ 28,856,158</u>	<u>\$ 30,143,858</u>

The accompanying notes are an integral part of these financial statements.

**NORTHERN COUNTIES HEALTH CARE, INC.**

**Statement of Operations**

**Year Ended March 31, 2025**

	Primary Care	Home Health	Management and General	Total
Operating revenue				
Net patient service revenue	\$ 21,017,297	\$ 7,798,529	\$ -	\$ 28,815,826
Grants and contributions	4,145,294	1,240,425	-	5,385,719
Other operating revenue	103,103	101,917	142,118	347,138
Total operating revenue	<u>25,265,694</u>	<u>9,140,871</u>	<u>142,118</u>	<u>34,548,683</u>
Operating expenses				
Salaries and wages	14,254,360	4,369,692	1,569,074	20,193,126
Benefits	3,768,982	1,317,702	909,075	5,995,759
Other operating expenses	1,187,109	866,187	653,049	2,706,345
Contract services	494,516	679,621	332,099	1,506,236
Program supplies	3,402,731	833,590	-	4,236,321
Occupancy	566,434	36,881	96,217	699,532
Depreciation	631,624	124,365	68,901	824,890
	<u>24,305,756</u>	<u>8,228,038</u>	<u>3,628,415</u>	<u>36,162,209</u>
Allocation of indirect cost	<u>2,339,806</u>	<u>864,255</u>	<u>(3,204,061)</u>	<u>-</u>
Total operating expenses	<u>26,645,562</u>	<u>9,092,293</u>	<u>424,354</u>	<u>36,162,209</u>
Operating (loss) income	<u>(1,379,868)</u>	<u>48,578</u>	<u>(282,236)</u>	<u>(1,613,526)</u>
Other revenue and gains				
Investment Income	94,375	-	328,781	423,156
Change in fair value of investments	79,375	-	184,688	264,063
Gain on disposal of property and equipment	118,878	-	-	118,878
Total other revenue and gains	<u>292,628</u>	<u>-</u>	<u>513,469</u>	<u>806,097</u>
(Deficiency) excess of revenue over expenses	<u>(1,087,240)</u>	<u>48,578</u>	<u>231,233</u>	<u>(807,429)</u>
Grants received for capital acquisition (purchased, in service)	<u>48,014</u>	<u>256,060</u>		<u>304,074</u>
(Decrease) increase in net assets without donor restrictions	<u>\$ (1,039,226)</u>	<u>\$ 304,638</u>	<u>\$ 231,233</u>	<u>\$ (503,355)</u>

The accompanying notes are an integral part of these financial statements.

**NORTHERN COUNTIES HEALTH CARE, INC.**

**Statement of Operations**

**Year Ended March 31, 2024**

	Primary Care	Home Health	Management and General	Total
<b>Operating revenue</b>				
Net patient service revenue	\$ 19,178,043	\$ 8,054,275	\$ -	\$ 27,232,318
Grants and contributions	5,828,072	385,003	-	6,213,075
Other operating revenue	144,162	171,700	1,313	317,175
<b>Total operating revenue</b>	<b>25,150,277</b>	<b>8,610,978</b>	<b>1,313</b>	<b>33,762,568</b>
<b>Operating expenses</b>				
Salaries and wages	14,031,780	4,411,604	1,394,968	19,838,352
Benefits	3,787,883	1,365,837	439,445	5,593,165
Other operating expenses	1,104,551	804,512	497,605	2,406,668
Contract services	393,322	771,604	272,105	1,437,031
Program supplies	2,240,528	945,406	-	3,185,934
Occupancy	585,816	51,413	108,664	745,893
Depreciation	639,403	120,506	69,487	829,396
	22,783,283	8,470,882	2,782,274	34,036,439
Allocation of indirect cost	1,898,916	666,462	(2,565,378)	-
<b>Total operating expenses</b>	<b>24,682,199</b>	<b>9,137,344</b>	<b>216,896</b>	<b>34,036,439</b>
<b>Operating income (loss)</b>	<b>468,078</b>	<b>(526,366)</b>	<b>(215,583)</b>	<b>(273,871)</b>
<b>Other revenue and gains (losses)</b>				
Investment Income	65,493	-	301,679	367,172
Change in fair value of investments	119,875	-	344,552	464,427
Loss on disposal of property and equipment	(60,487)	-	-	(60,487)
<b>Total other revenue and gains (losses)</b>	<b>124,881</b>	<b>-</b>	<b>646,231</b>	<b>771,112</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>592,959</b>	<b>(526,366)</b>	<b>430,648</b>	<b>497,241</b>
Grants received for capital acquisition (purchased, in service)	300,639	-	-	300,639
Net assets released from restriction for capital acquisition (placed in service)	209,976	-	-	209,976
<b>Increase (decrease) in net assets without donor restrictions</b>	<b>\$ 1,103,574</b>	<b>\$ (526,366)</b>	<b>\$ 430,648</b>	<b>\$ 1,007,856</b>

The accompanying notes are an integral part of these financial statements.

**NORTHERN COUNTIES HEALTH CARE, INC.**

**Statements of Changes in Net Assets**

**Years Ended March 31, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
Net assets without donor restrictions		
(Deficiency) excess of revenue over expenses	\$ (807,429)	\$ 497,241
Grants received for capital acquisition (purchased, in service)	304,074	300,639
Net assets released from restriction for capital acquisition (placed in service)	-	209,976
	<u>(503,355)</u>	<u>1,007,856</u>
(Decrease) increase in net assets without donor restrictions		
Net assets with donor restrictions		
Net assets released from restriction for capital acquisition (placed in service)	-	(209,976)
	<u>(503,355)</u>	<u>797,880</u>
Change in net assets		
Net assets, beginning of year	<u>27,564,293</u>	<u>26,766,413</u>
Net assets, end of year	<u>\$ 27,060,938</u>	<u>\$ 27,564,293</u>

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The accompanying notes are an integral part of these financial statements.

**NORTHERN COUNTIES HEALTH CARE, INC.**

**Statements of Cash Flows**

**Years Ended March 31, 2025 and 2024**

	<b>2025</b>	<b>2024</b>
Cash flows from operating activities		
Change in net assets	<b>\$ (503,355)</b>	<b>\$ 797,880</b>
Adjustments to reconcile change in net assets to net cash used by operating activities		
Depreciation	<b>824,890</b>	829,396
Change in fair value of investments	<b>(264,063)</b>	(464,427)
(Gain) loss on disposal of property and equipment	<b>(118,878)</b>	60,487
Grants received for capital acquisition	<b>(304,074)</b>	(300,639)
(Increase) decrease in the following assets		
Patient accounts receivable	<b>1,160,258</b>	(1,589,326)
Grants and other receivables	<b>(497,464)</b>	149,416
Due from third-party payers	<b>228,335</b>	(595,672)
Other current assets	<b>(66,333)</b>	471,851
(Decrease) increase in the following liabilities		
Accounts payable and accrued expenses	<b>(108,265)</b>	(136,656)
Accrued payroll and related expenses	<b>(676,080)</b>	131,691
Net cash used by operating activities	<b>(325,029)</b>	<b>(645,999)</b>
Cash flows from investing activities		
Purchase of property and equipment	<b>(506,993)</b>	(993,799)
Purchase of investments	<b>(1,848,682)</b>	(1,195,532)
Proceeds from sale of property and equipment	<b>150,995</b>	-
Proceeds from sale of investments	<b>1,616,423</b>	1,016,844
Net cash used by investing activities	<b>(588,257)</b>	<b>(1,172,487)</b>
Cash flows from financing activities		
Grants received for capital acquisition	<b>304,074</b>	300,639
Net cash provided by financing activities	<b>304,074</b>	<b>300,639</b>
Net decrease in cash and cash equivalents	<b>(609,212)</b>	(1,517,847)
Cash and cash equivalents, beginning of year	<b>9,008,731</b>	10,526,578
Cash and cash equivalents, end of year	<b>\$ 8,399,519</b>	<b>\$ 9,008,731</b>

The accompanying notes are an integral part of these financial statements.

# NORTHERN COUNTIES HEALTH CARE, INC.

## Notes to Financial Statements

March 31, 2025 and 2024

### Organization

Northern Counties Health Care, Inc. (the Organization) is a not-for-profit corporation organized in Vermont. The Organization's primary purpose is to provide home health, hospice, homemaker, and community health services (collectively referred to as Home Health) and medical, dental, and behavioral health services (collectively referred to as Primary Care) to residents in the Northeast Kingdom region of Vermont.

### 1. Summary of Significant Accounting Policies

#### Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP), which require the Organization to report information in the financial statements according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the Board of Directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

#### Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### Income Taxes

The Organization is a public charity under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Organization is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Organization's tax positions and concluded that the Organization has no unrelated business income or uncertain tax positions that require adjustment to the financial statements.

# NORTHERN COUNTIES HEALTH CARE, INC.

## Notes to Financial Statements

March 31, 2025 and 2024

### Cash and Cash Equivalents

Cash and cash equivalents include demand deposits and highly liquid investments with an original maturity of three months or less.

The Organization maintains cash and cash equivalents accounts at several financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per financial institution. At various times throughout the year, the Organization's balances may exceed FDIC insurance. To mitigate the risk of uninsured cash, the Organization utilizes a cash sweep arrangement whereby unneeded cash is deposited daily to a Treasury repurchase account.

### Revenue Recognition and Patient Accounts Receivable

Net patient service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient care. These amounts are due from patients and third-party payers (including commercial insurers and governmental programs). Generally, the Organization bills the patients and third-party payers several days after the services are performed. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization.

The Organization measures the performance obligations as follows:

- Medical, dental and ancillary services are measured from the commencement of an in-person or virtual face-to-face encounter with a patient to the completion of the encounter. Ancillary services provided the same day as the face-to-face encounter are considered to be part of the performance obligation and are not deemed to be separate performance obligations.
- Contract pharmacy services are measured when the prescription is dispensed to the patient as reported by the pharmacy administrator.
- Home health care services are measured from the patient's admission to the point when services are no longer required to be provided, which is generally at the time of discharge.
- Hospice services are provided on a daily basis from the patient's admission to the point when services are no longer required to be provided, which is generally at the time of discharge or death.

The majority of the Organization's performance obligations are satisfied at a point in time, with the exception of home health and hospice care services, which are recognized over a short-term period of care. Because the service obligations relate to short-term periods of care, the Organization has elected to apply the optional exemption provided under U.S. GAAP and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

# NORTHERN COUNTIES HEALTH CARE, INC.

## Notes to Financial Statements

March 31, 2025 and 2024

The Organization has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the payer. In assessing collectability, the Organization has elected the portfolio approach. The portfolio approach is being used as the Organization has a large volume of similar contracts with similar classes of customers (patients). The Organization reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all the contracts (which are at the patient level) by the particular payer or group of payers will result in the recognition of the same amount of revenue as applying the analysis at the individual patient level. A table detailing the payers is presented in Note 3.

A summary of payment arrangements follows:

### Medicare

The Organization is primarily reimbursed for medical, behavioral health and ancillary services provided to Medicare beneficiaries based on the lesser of actual charges or prospectively set rates which essentially provides a fixed payment for each patient visit, regardless of the specific services provided during that visit. Certain other services provided to patients are reimbursed based on predetermined payment rates for each Current Procedural Terminology (CPT) code, which may be less than the Organization's public fee schedule. Certain vaccines are reimbursed under a cost reimbursement methodology through submission of an annual cost report. Nonmaterial amounts due from Medicare are included in due from third-party payers in the accompanying balance sheets.

The Organization is reimbursed for home health care services to clients eligible for Medicare home health benefits on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the patient at a rate determined by federal guidelines.

The Organization is reimbursed for hospice services to patients eligible for Medicare hospice benefits based on a capitated rate per day determined by federal guidelines.

### Medicaid

The Organization is primarily reimbursed for medical, behavioral health and ancillary services provided to Medicaid beneficiaries based on prospectively set rates which essentially provides a fixed payment for each patient visit, regardless of the specific services provided during that visit. Certain other services provided to patients are reimbursed based on predetermined payment rates for each CPT code, which may be less than the Organization's public fee schedule.

**NORTHERN COUNTIES HEALTH CARE, INC.**

**Notes to Financial Statements**

**March 31, 2025 and 2024**

Dental services are reimbursed under a cost reimbursement methodology, subjected to an annual cap per Medicaid beneficiary per year. The Organization is reimbursed based on predetermined payment rates for each CPT code, which may be less than the Organization's public fee schedule, with final settlement determined after submission of an annual cost report by the Organization and audit thereof by the Administrative Contractor. Amounts due to the Organization from Medicaid for cost settlements are included in due from third-party payers on the accompanying balance sheets. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable related to Medicaid dental cost settlements are included in net patient service revenue in the year that such amounts become known.

The Organization's Medicaid settlements and settlement activity was as follows at and for the years ended March 31:

	<u>2025</u>	<u>2024</u>
Beginning of year settlement balance	\$ 3,338,285	\$ 2,787,613
Current year estimate	810,000	1,188,150
Adjustments to prior year estimates	23,131	75,304
Current year payments	<u>(1,070,466)</u>	<u>(712,782)</u>
End of year settlement balance	\$ <u>3,100,950</u>	\$ <u>3,338,285</u>
Open settlement years	2023 - 2025	2022 - 2024

Commercial Payers

The Organization has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. Under these arrangements, the Organization is reimbursed for services based on contractually obligated payment rates for each CPT code, which may be less than the Organization's public fee schedule.

Patients

The Organization provides care to patients who meet certain criteria under its sliding fee discount program. The Organization estimates the costs associated with providing this care by calculating the ratio of total cost to total charges, and then multiplying that ratio by the gross uncompensated charges associated with providing care to patients eligible for the sliding fee discount program. The estimated cost of providing services to patients under the Organization's sliding fee discount program amounted to \$665,906 and \$399,391 for the years ended March 31, 2025 and 2024, respectively. The Organization is able to provide these services with a component of funds received through federal grants.

For uninsured patients who do not qualify under the Organization's sliding fee discount program, the Organization bills the patient based on the Organization's standard rates for services provided. Patient balances are typically due within 30 days of billing; however, the Organization does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

# NORTHERN COUNTIES HEALTH CARE, INC.

## Notes to Financial Statements

March 31, 2025 and 2024

### 340B Pharmacy Program Revenue

The Organization, as a Federally Qualified Health Center (FQHC), is eligible to participate in the 340B Drug Pricing Program. This program requires drug manufacturers to provide outpatient drugs to FQHCs and other covered entities at a reduced price. The Organization contracts with local pharmacies under this program. The contract pharmacies dispense drugs to eligible patients of the Organization and bill commercial insurances on behalf of the Organization. Reimbursement received by the contract pharmacies is remitted to the Organization, less dispensing and administrative fees. The dispensing and administrative fees are costs of the program and not deemed to be implicit price concessions which would reduce the transaction price. The Organization recognizes revenue in the amounts that reflect the consideration to which it expects to be entitled in exchange for the prescription.

### Regulatory Uncertainties

Laws and regulations governing the Medicare, Medicaid and 340B programs are complex and subject to interpretation. Management believes that the Organization is in compliance with all laws and regulations. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties and exclusion from the Medicare, Medicaid and 340B programs. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in patient service revenue in the year that such amounts become known.

The Organization's business could be impacted by federal and state legislation in the area of healthcare reform. Changes in these areas could adversely impact the Organization's operations in the future.

### Patient Accounts Receivable

Patient accounts receivable are stated at the amount management expects to collect from outstanding balances and are reduced by explicit and implicit price concessions. Management estimates implicit price concessions based on its historical collection experience with patients. No additional valuation allowance is necessary for possible credit losses based on historical experience, current conditions, and reasonable and supportable forecasts.

### Grants and Other Receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. All such amounts are considered collectible.

The Organization receives a significant amount of grants from U.S. Department of Health and Human Services (HHS). As with all government funding, these grants are subject to reduction or termination in future years. For the years ended March 31, 2025 and 2024, grants from HHS (including both direct awards and awards passed through other organizations) represented a substantial portion of the total grants and contributions.

# NORTHERN COUNTIES HEALTH CARE, INC.

## Notes to Financial Statements

March 31, 2025 and 2024

A portion of the Organization's revenue is derived from cost-reimbursable grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has met the performance requirements or incurred expenditures in compliance with specific contract or grant provisions, as applicable. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue.

The Organization has been awarded cost reimbursable grants of \$2,431,158 that are available for use through March 31, 2026.

### **Investments and Assets Limited as to Use**

Assets limited as to use are comprised of investments.

Investments in equity and debt securities are reported at fair value. Investment income and the recognized change in fair value are included in the (deficiency) excess of revenue over expenses unless otherwise stipulated by the donor or State law.

Assets limited as to use include assets set aside by the Board of Directors for future use, which support all the Organization's programs. Assets limited as to use also include donor-restricted assets.

Investments, in general, are exposed to various risks, such as interest rate, credit and overall market volatility risks. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

### **Property and Equipment**

Property and equipment are carried at cost less accumulated depreciation. Maintenance, repairs and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives, which range from 5 to 40 years, of the related assets. Property and equipment costing \$5,000 or more are capitalized upon purchase.

### **Contributions**

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received, which is then treated as cost. The gifts are reported as net assets with donor restrictions if they are received with donor stipulations that limit use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statements of operations and changes in net assets as net assets released from restriction. Contributions whose restrictions are met in the same period as the support was received are recognized as net assets without donor restrictions.

# NORTHERN COUNTIES HEALTH CARE, INC.

## Notes to Financial Statements

March 31, 2025 and 2024

The Organization reports gifts of property and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as support with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

### **Functional Allocation of Expenses**

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function; therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include employee benefits, which are allocated based on wages, and depreciation and occupancy, which are allocated based on square footage.

### **(Deficiency) Excess of Revenue Over Expenses**

The statements of operations reflect the (deficiency) excess of revenue over expenses. Changes in net assets without donor restrictions which are excluded from the (deficiency) excess of revenue over expenses are grants for capital acquisition (purchased, in service) and contributions of long-lived assets (including assets acquired using grants received for capital acquisition, which by donor restriction, were to be used for the purposes of acquiring such assets) and net assets released from restriction for capital acquisition.

### **Subsequent Events**

For financial reporting purposes, subsequent events have been evaluated by management through July 23, 2025, which is the date the financial statements were available to be issued. Management has not evaluated subsequent events after that date for inclusion in the financial statements.

## **2. Availability and Liquidity of Financial Assets**

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents and a \$500,000 line of credit (Note 6). The Organization had average days cash and cash equivalents on hand (based on normal expenditures) of 87 and 99 at March 31, 2025 and 2024, respectively.

**NORTHERN COUNTIES HEALTH CARE, INC.**

**Notes to Financial Statements**

**March 31, 2025 and 2024**

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, were as follows at March 31:

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 8,399,519	\$ 9,008,731
Patient accounts receivable	2,754,477	3,914,735
Grants and other receivables	1,110,054	612,590
Due from third-party payers	<u>1,320,912</u>	<u>951,997</u>
Financial assets available for current use	<u>\$ 13,584,962</u>	<u>\$ 14,488,053</u>

The Organization has long-term investments which require approval from the Board of Directors prior to use and assets limited as to use, which are more fully described in Note 4, that are not available for general expenditure within the next year and therefore are not reflected in the amount above.

**3. Patient Accounts Receivable and Net Patient Service Revenue**

Patient accounts receivable consisted of the following at March 31:

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Primary Care patient accounts receivable	\$ 1,262,217	\$ 2,565,655	\$ 915,479
Home Health patient accounts receivable	1,081,530	1,162,909	1,128,207
Contract 340B pharmacy receivables	<u>410,730</u>	<u>186,171</u>	<u>281,723</u>
Total patient accounts receivable	<u>\$ 2,754,477</u>	<u>\$ 3,914,735</u>	<u>\$ 2,325,409</u>

The Organization grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payer agreements. Payers representing 10% or more of accounts receivable were as follows at March 31:

	<u>2025</u>	<u>2024</u>
Governmental plans		
Medicare	35%	32%
Medicaid	28%	38%

**NORTHERN COUNTIES HEALTH CARE, INC.**

**Notes to Financial Statements**

**March 31, 2025 and 2024**

Net patient service revenue by payer and program were as follows at March 31:

	<u>Primary Care</u>		<u>2025</u> <u>Home Health</u>		<u>Total</u>
	<u>Medical</u>	<u>Dental</u>	<u>Home Care</u>	<u>Hospice</u>	
	Governmental payers				
Medicare	\$ 2,812,172	\$ -	\$ 2,494,788	\$ 2,503,477	\$ 7,810,437
Medicaid	3,425,267	2,416,000	1,019,682	299,678	7,160,627
Commercial payers	6,274,893	1,388,544	1,336,021	144,883	9,144,341
Patient	<u>242,101</u>	<u>670,124</u>	<u>-</u>	<u>-</u>	<u>912,225</u>
 Total direct net patient service revenue	 <u>\$ 12,754,433</u>	 <u>\$ 4,474,668</u>	 <u>\$ 4,850,491</u>	 <u>\$ 2,948,038</u>	 <u>25,027,630</u>
Contract 340B pharmacy					<u>3,788,196</u>
 Total					 <u>\$ 28,815,826</u>

	<u>Primary Care</u>		<u>2024</u> <u>Home Health</u>		<u>Total</u>
	<u>Medical</u>	<u>Dental</u>	<u>Home Care</u>	<u>Hospice</u>	
	Governmental payers				
Medicare	\$ 3,478,901	\$ -	\$ 2,493,058	\$ 2,549,546	\$ 8,521,505
Medicaid	2,939,144	2,666,954	1,336,931	353,755	7,296,784
Commercial payers	4,845,830	1,271,619	1,278,966	41,196	7,437,611
Patient	<u>342,092</u>	<u>393,056</u>	<u>823</u>	<u>-</u>	<u>735,971</u>
 Total direct net patient service revenue	 <u>\$ 11,605,967</u>	 <u>\$ 4,331,629</u>	 <u>\$ 5,109,778</u>	 <u>\$ 2,944,497</u>	 <u>23,991,871</u>
Contract 340B pharmacy					<u>3,240,447</u>
 Total					 <u>\$ 27,232,318</u>

**4. Investments and Assets Limited as to Use**

The composition of investments and assets limited as to use were as follows at March 31:

	<u>2025</u>	<u>2024</u>
Long-term investments	\$ 74,039	\$ 66,576
Assets limited as to use:		
Without donor restrictions		
Board-designated investments for long-term purposes	6,688,748	6,199,889
With donor restrictions		
Endowment	<u>12,679</u>	<u>12,679</u>
 Total investments	 <u>\$ 6,775,466</u>	 <u>\$ 6,279,144</u>

**NORTHERN COUNTIES HEALTH CARE, INC.**

**Notes to Financial Statements**

**March 31, 2025 and 2024**

**Fair Value Measurement**

U.S. GAAP defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy distinguishes three levels of inputs that may be utilized when measuring fair value:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.
- Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.
- Level 3: Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

The following tables set forth the fair value of the Organization's investments, which are measured on a recurring basis, by level within the fair value hierarchy at March 31:

	<u>2025</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 325,290	\$ -	\$ -	\$ 325,290
Fixed income	-	40,010	-	40,010
Equities	2,471,726	-	-	2,471,726
Mutual funds	<u>3,938,440</u>	<u>-</u>	<u>-</u>	<u>3,938,440</u>
Total	<u>\$ 6,735,456</u>	<u>\$ 40,010</u>	<u>\$ -</u>	<u>\$ 6,775,466</u>
	<u>2024</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 70,871	\$ -	\$ -	\$ 70,871
Fixed income	-	40,002	-	40,002
Equities	2,261,719	-	-	2,261,719
Mutual funds	<u>3,906,552</u>	<u>-</u>	<u>-</u>	<u>3,906,552</u>
Total	<u>\$ 6,239,142</u>	<u>\$ 40,002</u>	<u>\$ -</u>	<u>\$ 6,279,144</u>

Fixed income investments are valued based on quoted market prices of similar assets.

**NORTHERN COUNTIES HEALTH CARE, INC.**

**Notes to Financial Statements**

**March 31, 2025 and 2024**

**5. Property and Equipment**

Property and equipment consisted of the following at March 31:

	<u>2025</u>	<u>2024</u>
Land	\$ 474,709	\$ 474,709
Building and improvements	10,202,721	9,761,555
Furniture, fixtures, and equipment	<u>4,010,159</u>	<u>3,946,805</u>
Total cost	<b>14,687,589</b>	14,183,069
Less accumulated depreciation	<u>8,284,527</u>	<u>7,471,917</u>
Projects in process	<u>6,403,062</u>	6,711,152
	-	<u>41,924</u>
Property and equipment, net	<b><u>\$ 6,403,062</u></b>	<b><u>\$ 6,753,076</u></b>

Property and equipment acquired with Federal grant funds are subject to specific federal standards for sales and other dispositions. In many cases, the Federal government requests prior approval of the asset's disposition.

**6. Line of Credit**

The Organization has a \$500,000 line of credit with a local bank, payable on demand, collateralized by all corporate assets, with interest at the Wall Street Journal Prime Rate (7.5% at March 31, 2025) available through March 1, 2026. There was no outstanding balance at March 31, 2025 or 2024.

**7. Net Assets**

Net assets without donor restrictions consisted of the following at March 31:

	<u>2025</u>	<u>2024</u>
General purposes	\$ 20,359,511	\$ 21,351,725
Board-designated investments	<u>6,688,748</u>	<u>6,199,889</u>
Total net assets without donor restrictions	<b><u>\$ 27,048,259</u></b>	<b><u>\$ 27,551,614</u></b>

Net assets with donor restrictions are restricted for the following at March 31:

	<u>2025</u>	<u>2024</u>
Permanent in nature:		
Endowment	<u>\$ 12,679</u>	<u>\$ 12,679</u>

# NORTHERN COUNTIES HEALTH CARE, INC.

## Notes to Financial Statements

March 31, 2025 and 2024

### 8. Benefits

#### Retirement Plan

The Organization maintains a defined contribution retirement plan, which covers substantially all full-time employees. Retirement expense for the years ended March 31, 2025 and 2024 was \$627,294 and \$627,476, respectively.

#### Self-Insurance

The Organization provides health insurance to its employees. The plan is currently self-insured and uses a reinsurance arrangement to limit exposure. The Organization's exposure associated with this plan is an individual limit of \$50,000. Contingent liabilities for the self-insured health plan are accrued based on historical data. Expenses related to the plan amounted to \$3,288,948 and \$3,035,366 for the years ended March 31, 2025 and 2024, respectively.

### 9. Malpractice Insurance

The Organization insures its medical malpractice risks as follows:

#### Primary Care

The Organization is protected from medical malpractice risk as an FQHC under the Federal Tort Claims Act (FTCA). The Organization has additional medical malpractice insurance, on a claims-made basis, for coverage outside the scope of the protection of the FTCA. As of March 31, 2025, there were no known malpractice claims outstanding which in the opinion of management will be settled for amounts in excess of both FTCA and additional medical malpractice insurance coverage; nor are there any unasserted claims or incidents which require loss accrual. The Organization intends to renew the additional medical malpractice insurance coverage on a claims-made basis and anticipates that such coverage will be available.

#### Home Health

The Organization insures its malpractice risks on an occurrence basis. Under this type of policy, claims based on occurrences during its term but reported subsequently will be insured should the policy not be renewed or replaced with other coverage. The Organization intends to renew coverage on an occurrence basis and anticipates that such coverage will be available. There were no known malpractice claims outstanding at March 31, 2025.

### 10. Board of Directors Composition

A majority of the members of the Board of Directors or their family members have received or are currently receiving home health and/or primary care services from the Organization.

### 11. Litigation

From time-to-time, certain complaints are filed against the Organization in the ordinary course of business. Management vigorously defends the Organization's actions in those cases and utilizes insurance to cover costs with various deductibles. In the opinion of management, there are no matters that will materially affect the Organization's financial statements.

## **SUPPLEMENTARY INFORMATION**

**NORTHERN COUNTIES HEALTH CARE, INC.**

**Schedule of Expenditures of Federal Awards**

**Year Ended March 31, 2025**

<u>Federal Grant Agency/ Passthrough Grantor/ Program Cluster/Title</u>	<u>Federal Assistance Listing Number</u>	<u>Passthrough Contract Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Health and Human Services:			
Direct:			
Health Center Program Cluster			
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		\$ 3,533,401
Grants for New and Expanded Services Under the Health Center Program	93.527		<u>42,259</u>
Total Health Center Program Cluster			<u>3,575,660</u>
Congressional Directives	93.493		<u>68,567</u>
Grants for Capital Development in Health Centers	93.526		<u>34,660</u>
Passthrough:			
State of Vermont Department of Health			
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	03420-10087	156,033
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	03420-10433	<u>167,465</u>
Total AL 93.870			<u>323,498</u>
Medicaid Cluster			
Medical Assistance Program	93.778	03400-NCHC- HCBSCM-FY24	159,453
Medical Assistance Program	93.778	03400-NCHC- HCBSWORK- FY24	115,956
Medical Assistance Program	93.778	03460-7-2633	42,058
Medical Assistance Program	93.778	03240-10062	27,809
Medical Assistance Program	93.778	03420-10410	<u>18,958</u>
Total Medicaid Cluster and AL 93.778			<u>364,234</u>
The National Cardiovascular Health Program	93.426	3420-10125	<u>38,466</u>
Total expenditures of federal awards			<u>\$ 4,405,085</u>

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The accompanying notes are an integral part of this schedule.

**NORTHERN COUNTIES HEALTH CARE, INC.**

**Notes to Schedule of Expenditures of Federal Awards**

**Year Ended March 31, 2025**

**1. Summary of Significant Accounting Policies**

Expenditures reported on the schedule of expenditures of federal awards (the Schedule) are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**2. De Minimis Indirect Cost Rate**

Northern Counties Health Care, Inc. (the Organization) has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**3. Basis of Presentation**

The Schedule includes the federal grant activity of the Organization. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Northern Counties Health Care, Inc.

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Northern Counties Health Care, Inc. (the Organization), which comprise the balance sheet as of March 31, 2025, and the related statements of operations, changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 23, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*BMP Assurance, LLP*

Manchester, New Hampshire  
July 23, 2025  
VT Registration No. 192-0134133

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
Northern Counties Health Care, Inc.

**Report on Compliance for the Major Federal Program**

***Opinion on the Major Federal Program***

We have audited Northern Counties Health Care, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget's *Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended March 31, 2025. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended March 31, 2025.

***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Board of Directors  
Northern Counties Health Care, Inc.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*BMP Assurance, LLP*

Manchester, New Hampshire  
July 23, 2025  
VT Registration No. 192-0134133

NORTHERN COUNTIES HEALTH CARE, INC.

Schedule of Findings and Questioned Costs

Year Ended March 31, 2025

Section 1. Summary of Auditor's Results

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?  Yes  None reported

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified:  Yes  No

Significant deficiency(ies) identified that are not considered to be material weakness(es)?  Yes  None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

Identification of major programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
	Health Center Program Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  Yes  No

Section 2. Financial Statement Findings

None

Section 3. Federal Award Findings and Questioned Costs

None

# Community Impact Report 2025

Teamwork ~ Resilience ~ Stewardship



Northern Counties

HEALTH CARE

*Compassionate Care in Our Home or Yours*

## Established in 1976

by community residents concerned about poor access to health care, Northern Counties provides services to the medically-underserved in the Northeast Kingdom. We do this through a rural network which includes:

- 5 National Committee for Quality Assurance (NCQA) recognized patient-centered medical homes
- 2 walk-in primary care locations
- 3 dental centers
- A Medicare-certified home care and hospice division
- Partnerships with 3 critical access hospitals
- Multiple relationships with human services organizations

ON THE COVER: JEN GRANT GUIDING A GROUP HIKE FOR DISCOVER ST. J'S FALL FOR ST. JOHNSBURY SIGNATURE EVENT.

YOU MAY NOTICE A LOT OF TEAM MEMBERS WEARING GREEN IN THIS YEAR'S REPORT, RECOGNIZING NCHC'S SUPPORT FOR MENTAL HEALTH ACTION DAY.



To provide high quality, accessible, patient-centered health care.

## Our Vision

NCHC is a key partner in building healthy families and thriving communities.

## Our Values

We pursue quality in all that we do and are committed to:

**Mutual Respect and Trust** – working together and providing care that respects every individual's dignity, privacy, and culture.

**Excellence** – investing in our most valuable asset, our employees, is crucial to delivering high quality care.

**Teamwork and Collaboration** – working within NCHC and with community partners to provide a continuum of health care and social support.

**Stewardship and Spirit of Service** – serving our communities with integrity and intention in all our interactions.

**Resilience** – approaching every challenge as an opportunity to pursue creative solutions, achieve financial sustainability, and deepen our resolve.

“ Our  
acce  
care  
men  
ever.  
Nor  
and

2025 Award

Build the capacity to understand the health, wellness needs, and goals of our patients and communities.

- Expand our understanding of community health challenges and goals
- Assess the health risks and opportunities of each patient and patient panel

Expand our services and access to them, focusing on how to reduce barriers to health and wellness.

- Grow beyond our traditional clinics and our current communities
- Elevate the importance of mental health and wellness services

## HIPS

## E

Be an employer of choice for team members and a partner of choice for other organizations, both traditional and nontraditional partners.

- Develop our leadership culture
- Design a shared future that avoids duplication of services

Strive for top tier performance in quality measures and teach our skills to others.

- Improve performance compared to peer organizations (FQHC's, HH)
- Measure patient and employee experience

Live good stewardship of our environment, culture, and financial resources

- Improve financial efficiency of our patient care
- Reduce our environmental footprint



A MESSAGE FROM  
NCHC CEO

## Christopher Towne

“

*Today, NCHC serves more individuals than at any other point in our history, reaching over 40% of the residents of Vermont's most medically underserved region.*

”

and more uncertain than ever. Across are grappling with workforce shortages, changing health policy environment. Northeast Kingdom, these challenges: despite this uncertainty, Northern Co continues to be deeply committed to high-quality, compassionate care.

This year, we worked to strengthen o We focused on improving our financ careful stewardship of resources, str and investments designed to improve experience. These efforts ensure that and able to meet the needs of our gr We also celebrated significant policy advocating successfully for measures — and we engaged in national conver of rural communities are heard in sh funding priorities.

Today, NCHC serves more individual our history, reaching over 40% of the medically underserved region. This i a testament to the strength of our tea and the resilience of our community.

As we look ahead, we recognize that The policy landscape continues to sh care providers are growing. But we a is strong because of the people we ha solvers who are dedicated to improvi ties by caring for individuals and fan this period with determination and h for Vermonters. With the commitme of our partners, and the engagement continue to build a healthier future.

With gratitude,

Christopher Towne  
Chief Executive Officer, Northern Co

progress we have made together during a year of both transition and achievement.

A major milestone this year was the appointment of Chris Towne as our new CEO, following his impactful service as COO. Under his leadership, NCHC has strengthened its financial sustainability and returned its role as a vital community health provider in the North-Atlantic Kingdom.

We were pleased to complete a successful Health Resources and Services Administration (HRSA) Operational Site Visit (OSV), with a number of findings that were promptly addressed. This result reflects the commitment and diligence of our entire team to meet and exceed general standards of care and compliance.

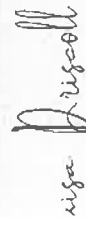
Home Health and Hospice programs were recognized for their excellence, achieving a positive pay adjustment after placing in the 74th percentile nationally for 2024—a meaningful reflection of our commitment to quality home and end-of-life care.

This year also brought a significant shift in Board membership. We welcomed six new members and said goodbye to six departing members who made valuable contributions during their time with us. I am confident that our new members will continue to bring energy, expertise, and dedication to our mission.

Finally, we closed our fiscal year with a nearly balanced budget—an impressive outcome considering we had originally planned a \$1 million deficit. This strong financial performance was driven by several factors: an increased hospice census, strategic cost-cutting and efficiency improvements across the organization, and Chris' effective advocacy work for improved funding.

As we look to the year ahead, I remain inspired by the commitment of our teamwork and to providing quality patient care that define NCHC. It is a privilege to serve as Board President, and I look forward to continuing our work to expand access, improve quality, and ensure the sustainability of health care in our region.

Warm regards,

  
Lisa Driscoll

President, Board of Directors, Northern Counties Health Care



REPORT FROM NCHC  
BOARD TREASURER

Becky  
Galloway

assets of \$503k.

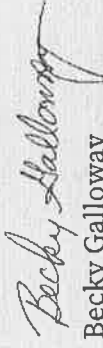
The primary care division reported a decrease in net assets of \$1M. They had a year of \$483k from the Behavioral Health revenue and Community Health Pharmacy

The home health division reported an increase in net assets of \$305k. They had added \$884k from the State of Vermont for Based grants. The average daily hospital

Our balance sheet is strong. We had \$6.8M in investments. Our patient account balances are both down.

A complete set of audited financial statements and public review at our administrative office received an unqualified opinion from our firm. This means our financial statements are fair and accurate with generally accepted accounting principles. In receiving federal grants, we are also receiving a clean audit according to government standards and are confident in our material weaknesses and are confident in our

Respectfully Submitted,

  
Becky Galloway

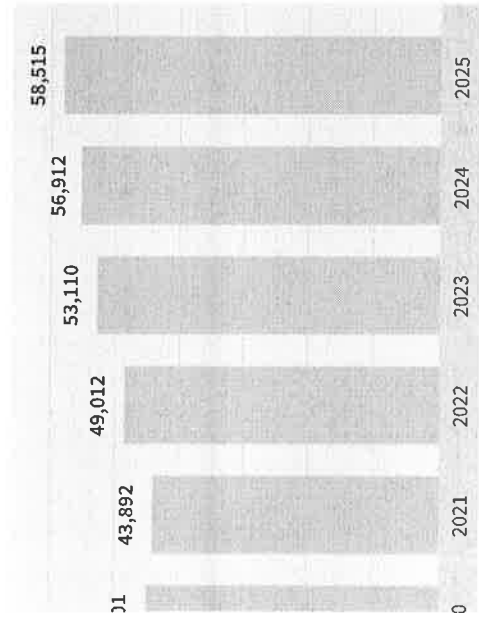
Treasurer, Board of Directors, Northern Counties Health Care

## Financial Summary, FY2025

INCOME	EXPENSES
Patient Service Revenue	Salaries and Benefits
Grants	All Other Expenses
Other Operating Revenues	Total Expenses
Other Income and Investment Losses	
\$28,815,826	\$26,180,000
5,385,719	9,970,000
347,138	\$36,160,000
1,110,171	

# for Our Community

“Our team’s dedication is rooted in a simple promise: to deliver the very best care possible for the individuals and families we serve.”



The Northeast Kingdom is home to some of the best health centers in the nation.

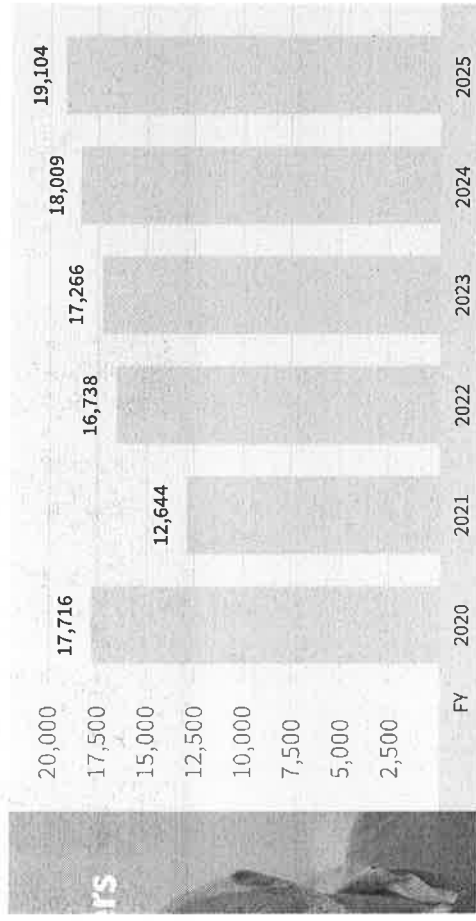
Our wrap around services provide high quality, compassionate, and coordinated care to help improve the health and wellness of our communities.



## Northern Express Care

PATIENT VISITS  
NEWPORT  
8,445

PATIENT VISITS  
ST. JOHNSBURY  
5,477



## Dental Care

PATIENTS  
7,727

VISITS  
18,746

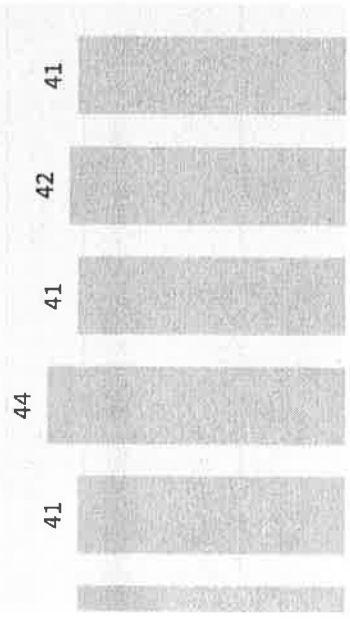


## Behavioral Health

PATIENTS  
989

VISITS  
4,061

“I am so grateful to all of the staff for everything they did for my husband and my family. There aren’t enough words to express my gratitude.”





PATIENTS SERVED	HOME VISITS	MILES DRIVEN	NURSING HOME DAYS AVOIDED	HOURS IN HOME
403	34,813	359,514	13,668	33,077

### Home Management Comes to a Close

Nearly two decades, Caledonia Home Care & Hospice has proudly provided home case management for seniors and individuals with disabilities through the Choices Care/Medicaid Waiver 1115 program. Since inception in 2005, our team has walked beside clients and families, ensuring access to care, and helping individuals remain in their homes and communities. 2025 marked the close of a deeply meaningful chapter in our work as federal funding prompted a transition of case management away from home health agencies.

*“Twenty-two years ago I walked through the doors of the Joan M. Blankinship entryway. Young, naive, and determined to make the world better for the aging and disabled, I found my purpose and a team that became like family. What began as a vibrant, bustling room now sits quiet and mostly vacant. A chapter closed that I never expected. But I carry with me all the lessons and experiences.”*

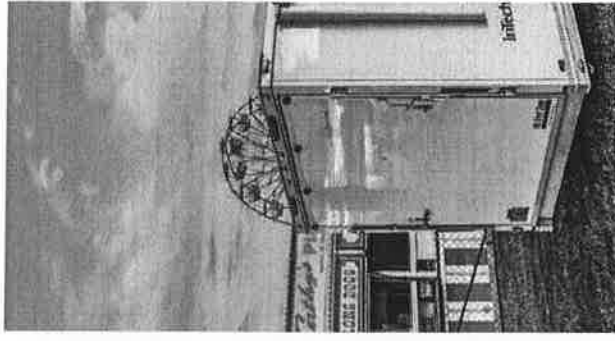
### Expanded Behavioral Health and MOUD Services

Over the past year, NCHC expanded access to behavioral health and substance use treatment across the Northeast Kingdom by growing our workforce of psychiatric providers, behavioral health counselors, nurses, and peer support workers. Notably, staffing for Medications for Opioid Use Disorder (MOUD) services nearly tripled, and a new full-time Peer Support Worker at Northern Express Care – Newport began offering free community support, regardless of patient status.

*“Our growing team advanced their skills through specialized training in trauma-focused therapies, recovery support, and statewide addiction care conferences. We also implemented innovative*

*initiatives, including Harm Reduction Stations in clinic bathrooms, expanded post-overdose MOUD protocols with MS and Emergency Departments, and annual suicide risk screenings for all primary care patients.*

These efforts underscore NCHC’s commitment to building a stronger system of behavioral health and recovery services. This work is ongoing, and we remain dedicated to expanding access, strengthening partnerships, and delivering compassion-



### Access to Dental Care

NCHC’s commitment to oral health extended far beyond the walls of our dental center. In the 2024–2025 school year, Registered Dental Hygienist Taryn Hunt brought care directly to students in 17 schools across our service area through our mobile dental trailer at on-site school visits.

The program served 267 children, who together received 587 hygiene visits, ensuring that preventive dental care is accessible regardless of location or transportation barrier.

5 YEARS

- Patrick Anderson
- Riley Barter
- Carmen Brown
- Cierra Cafferky
- Erlene Cassidy
- Jaime Graves
- Nancy Graves
- Kelly Lemieux
- Francheska Martin
- Rhonda Martin
- Gianna
- Menapace-Drew
- Christi Parenteau
- Jenny Rafuse
- Whitney Richardson
- Kate Sinnema
- Stacey Tanner
- Cheryl Verge

10 YEARS

- Linda Bisson
- Jennifer Graham
- Suzanne Isabelle
- Mckalyn Leclerc
- Selina Mochizuki
- Susan Taylor

20 YEARS

- Rhonda Perron
- Heidi Walsh
- Laura Wesley

25 YEARS

- Sarah Berrian

35 YEARS

- Vicki Morehouse

Based on anniversary dates occurring between October 1, 2024 and October 31, 2025.



PATRICK ANDERSON



RANSON HUBSON



4

### Honoring Marilyn Magnus, RN, Recipient of the Nancy and David Reynolds Service Award

This year, we are proud to present the Nancy and David Reynolds Service Award to Marilyn Magnus, RN, in recognition of her extraordinary commitment and impact over more than five decades of service. The Reynolds Award celebrates individuals whose exceptional and longstanding dedication reflects the spirit of the Reynolds family's own legacy of service to Northern Counties Health Care.

Marilyn retired in the spring of 2025 after an incredible 53-year career with Caledonia Home Health Care & Hospice. Since joining our team in September of 1971, she has been a steadfast and compassionate presence, providing expert care and comfort to generations of patients and families. Her legacy is one of kindness, professionalism, and an unwavering dedication to community health.

We are deeply grateful for Marilyn's lifetime of service and the profound difference she has made. Her influence will continue to inspire our work for years to come.



### Future Health Care Scholarship Awar

Northern Counties Health Care was proud to recognize Rylee Strohm in 2024 as the inaugural recipient of the Future Health Care Leaders Scholarship. A graduate of St. John's University, Rylee has demonstrated a strong commitment to leadership, and a strong commitment to her community. She is currently enrolled at Western Kentucky University where she is pursuing a degree in nursing.



Community.

partners, and neighbors who patient-centered, accessible care helps ensure everyone has

\$100-\$249

- Begin Realty Associates
- Caroline Austin
- Sean Bailey
- Bernie & Ann Bessette
- Kevin & Nicole Biggie
- Jim & Marilyn Bishop
- Gregory & Janette Lombardier
- Tony Burgess
- Ray Byrne
- Third Congregational Church
- ennifer Reed Clark
- Jim & Tasha Clouatre
- leather Counter
- Lice Cruess
- Vinston & Marguerite Currier
- Jebra H Davison
- aurice & Doris Belaricheliere
- Wayne & Beverly Dorman
- Marilyn Dow
- ack & Louisa Driscoll
- Jorothy C Dudley
- endrick Dwyer
- Stephen & Artha Feltus
- arl Franco
- ustin Gadwah
- arah R Galloway
- onique St. George
- ohn & Nancy Goodrich
- ancy Graves
- amantha Green
- Albert J Hebert
- Robert & Kris Hoppe
- Echodale Farm Sugar House
- James Houston
- James & Reinette Hutchins & Gingue Family
- Tim & Jenness Ide
- Fairbanks Scales, Inc.
- Ed & Jane Jackson
- Howard & Koleen Jones
- Kathleen Joslin
- Dennis Kauppila
- Jeannette Keenan
- Rita Laferriere
- Andrew Lafleur
- Robert & Elsie Lawrence
- Nancy Lawrence
- Craig D Dreisbach
- Gail Macdonald
- Town of Maidstone
- Diane B Martin
- Jennifer A McReynolds
- Ronald E Ducham
- Eddie Morin
- Harry & Claire Morrison
- Leslie & Melody Morrison
- Patricia G Morse
- Julie Guillen
- Carolyn Nolan
- Lorraine Norris
- Guy & Marie Oldenburgh
- Lanny & Rhonda Paris

- Raymond Racicot
- Trudy Rublee
- Tim & Laurel Ruggles
- George Ruggles
- Kim Sears
- Linda Seaver
- Jerry & Diana Senturia
- Walter & Suzanne Smith
- Timothy Tanner
- Shawn & Loralee Tester
- Linda Thompson
- Charles & Roberta Thurston
- Kimberly Urie
- David & Meredith Vanderwoude
- Catholic Daughters of America Court
- St. Veronica
- Town of Victory
- Aileen Walden
- Kay Welch
- Tom Wherley
- Merrily Wieland
- Robert & Sharon Wielgosh
- Kathleen Wilson
- Alice Wuertele
- Kevin Young
- Wayne Young

Up to \$99

- AADAH Chapter #39
- Ms. Susan M. Aiken
- Frederick & Fran Alger
- Sharon Alger
- Bill & Donna Allen
- Judith Anastasia
- Irene Badger
- Arlan & Marie Batchelder
- Diane Beattie
- Carmelita Belisle
- Belinda Bernier
- Gracia E. Berwick
- Helen J. Bicknell
- Elaine Bixby

- Jim & Eileen Wilson Jr.
- Darwin & Joanne Jurentkuff
- Linda Kane
- Rita T Kitchel
- Gerald & Karen Koeppel
- John & Susan Kulungian
- Dwayne & Carol Labounty
- Paul & Dianne Lamont
- Lesley Larson
- Catharine Lawless
- Robert & Ann Lawrence
- Stephen & Linda Lee
- Xin Rui Lim
- Richard & Victoria Littell
- Janet Long
- Susan Longchamps
- Michael & Roylee Lovett
- Steven & Ruth MacDonald
- Richard & Linda McCrea
- Timothy & BettyJane Mckay
- Stephen & Evelyn McMann
- Frank & Brenda Meierdiercks
- Louise Miller
- Christine M. Moore
- Dennis & Helene Morel
- Janet Nelson
- Howard & Marjorie Noseworthy
- Carol F Novick
- Brenda Oakes
- Karena Parrish
- Debra Patten
- Linda K Peak
- Patricia Perkins
- Dennis & Rose Petryshak
- Kaitlyn Piper
- StoneCrest Properties
- Richard & Patricia Reed

- Gertrude K Rieben
- Charles & Christine Robinson
- Sage Russell
- Carolyn Ryan
- Nancy Saidi
- Charles & Kathy Sjolander
- Dennis & Deborah Smith
- Jane S Smith
- Lynn M Snedeker
- Walter & Laura Sophrin
- Nancy A Spaulding
- Laurel Stanley
- Town of Stannard
- Stanley Starr
- Rick & Penny Steele
- Larry & Kathi Stewart
- Ronald Tatro
- Gail Thorgalsen
- Nancy Birkett Vincent
- James & Lisa Warren
- Bernard O Wetherbee
- Charlene White
- Lois White
- W David Williams
- Deborah Williams
- Medical College of Wisconsin
- Joan Wollrath
- Michael Wormser
- Carol J Zachary

Louisa Driscoll,

President, St. Johnsburg  
 Sarah Becky Galloway,  
 Treasurer, West Glover  
 Jane Sung-Hee Chung,  
 Secretary, Craftsburg

Adrienne Hutchin,  
 Vice-President, St. Johnsburg  
 Justin Tin Barton-Caplin,  
 Past-President, Barton

Maryellen Griffin, Danville  
 Buffie Hegarty, St. Johnsburg  
 Laura Newell, St. Johnsburg  
 Stacey Henderson, Waterford  
 Rita Laferriere, East Haven  
 Shari-Lee Ryan, Newport  
 Otto Wurzburg, III, St. Johnsburg



# Our Service Area



## Island Pond Health & Dental Center

82 Maple Street  
Island Pond, VT 05846  
802.723.4300

## Northern Counties Dental Center

151 North Main Street  
Hardwick, VT 05843  
802.754.6973

## Northern Express Care - St. Johnsbury

457 Railroad Street, Suite 2  
St. Johnsbury, VT 05819  
802.633.6351  
NorthernExpressCare.org

## Northern Express Care - Newport

137 Main Street  
Newport, VT 05855  
802.995.2412  
NorthernExpressCare.org

## Orleans Dental Center

11 Union Street  
Orleans, VT 05860  
802.754.6973

## St. Johnsbury Community Health Center

185 Sherman Drive  
St. Johnsbury, VT 05819  
802.748.5041

## Administration Building

165 Sherman Drive  
St. Johnsbury, VT 05819  
802.748.9405  
802.748.5041

## Northern Counties Health Care, Inc.

**Please Note:** The Maternal Child Health program of Caledonia Home Health Care & Hospice serves the entire NCHC service area.

## Caledonia Home Health Care & Hospice

161 Sherman Drive  
St. Johnsbury, VT 05819  
802.748.8116

## Concord Health Center

201 East Main Street  
Concord, VT 05824  
802.695.2512

## Danville Health Center

26 Cedar Lane  
Danville, VT 05828  
802.684.2275

## Hardwick Area Health Center

4 Slapp Hill  
Hardwick, VT 05843  
802.472.3300

Northern Counties Health Care is funded in part by a grant from the Health Resources and Services Administration (HRSA) of the U.S. Department of Health and Human Services (HHS) as part of an award totaling \$3,343,777 with 80% financed with non-governmental sources. The contents are those of the author(s) and do not necessarily represent the official views of, nor an endorsement, by HRSA, HHS, or the U.S. Government. For more information, please visit HRSA.gov.



Northern Counties  
HEALTH CARE  
Caledonia Home Health Care & Hospice

November 28, 2025

Greensboro Town Clerk  
PO Box 119  
Greensboro, VT 05841

Dear Town Clerk and Selectman,

As in previous years, Caledonia Home Health Care would like to place an Article on your Town Warning to read as follows:

“Shall the Town of Greensboro vote to appropriate \$1,400.00 to Caledonia Home Health Care and Hospice to be used in providing health care service.”

Caledonia Home Health Care’s financial picture continues to be unpredictable given constant changes in the reimbursement policies of the government and private insurance plans. One hundred percent of this appropriation will be utilized for direct patient services.

Please advise if you would like me or a local member of our Board of Directors to attend the Selectman’s meeting at which our warning article will be considered. If we do not hear otherwise we will assume that the above article will appear on the Warning for the March 2026 Town Meeting.

We greatly appreciate the support from your town.

Sincerely,

Treney Burgess  
Director  
Caledonia Home Health Care & Hospice

*Compassionate Care in Our Home or Yours*

Administrative  
Office

Concord  
Health Center

Danville Health  
Center

Hardwick Area  
Health Center

Caledonia Home  
Health Care & Hospice  
161 Sherman Drive  
St. Johnsbury, VT 05819  
802-748-8116 tel • 802.748.4628 fax

[www.NCHCVT.org](http://www.NCHCVT.org)

Island Pond Health &  
Dental Center

Northern Counties  
Dental Center

Orleans Dental  
Center

St. Johnsbury  
Community Health Center



Northern Counties  
HEALTH CARE  
Caledonia Home Health Care & Hospice

November 28, 2025

Greensboro Town Clerk  
PO Box 119  
Greensboro, VT 05841

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Sincerely,

Treney Burgess  
Director  
Caledonia Home Health Care & Hospice

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St. Johnsbury  
Community Health Center

[www.NCHCVT.org](http://www.NCHCVT.org)



# Northern Counties

HEALTH CARE

## Caledonia Home Health Care & Hospice

### Caledonia Home Health Care & Hospice Visit Statistics for 2026 Town Appropriations

Caledonia Home Health Care & Hospice (CHHC) is Northern Counties Health Care's (NCHC) certified Medicare and Medicaid comprehensive Home Care and Hospice division.

Caledonia Home Health Care & Hospice has proudly served the residents of Caledonia and Southern Essex counties since 1968. Our mission is to provide high quality, accessible, patient-centered health care, and our vision is to be a key partner in building healthy families and thriving communities.

In the last year, Caledonia Home Health Care & Hospice was honored to provide 425 visits to 49 residents of Greensboro, VT.

While working with residents, we provided physical, occupational, and speech therapies. We provided physician, skilled nursing, physical and occupational therapy, medical social work, home health aide and homemaker visits. We work together with primary care physicians so that care is specific and structured to treatment goals.

#### 2026 Town Appropriation Visit Statistics Greensboro, VT

- # of residents served: **49**
- Home Care (Therapy, Nursing, MSW): **305 visits**
- Long Term Care (Case Management, Personal Care, Respite): **78 visits**
- Hospice (Nursing, Therapy, Personal Care, Respite): **42 visits**

**Total Visits in Greensboro, VT = 425 visits**

#### Testimonials

*"We couldn't have asked for better people, better care. Every single person we met was kind, informative and so easy to deal with. I am so grateful to all of the staff for everything they did for my family. There aren't enough words to express my gratitude."*

*"I am very pleased with each person that is involved with my care, Great bunch of people all around. Love that when something is high or low, Miss Molly is right on top of it. Gives me peace & comfort to know my team is always there, checking up on me."*

*"We as a community are rich with organizations such as Caledonia Home Health. Seniors need this help. Many are not able to get out to get the care they need. There are so many issues seniors have that keep them homebound. I feel very fortunate that I can stay in my home where I feel secure and have this wonderful care. They are very good and knowledgeable in their profession."*

To learn more about our programs and services please visit [www.nchevt.org](http://www.nchevt.org) or call (802) 748-8116. Thank you!

#### Compassionate Care in Our Home or Yours

Administrative  
Office

Concord  
Health Center

Danville Health  
Center

Hardwick Area  
Health Center

Caledonia Home Health  
Care & Hospice 161  
Sherman Drive  
St. Johnsbury, VT 05819  
802-748-8116 tel • 802.748.4628 fax

Island Pond Health &  
Dental Center

Northern Counties  
Dental Center

Orleans Dental  
Center

St. Johnsbury  
Community Health Center

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