



COMMONWEALTH of VIRGINIA

Department of Veterans Services

John Maxwell
Commissioner

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May 1, 2026

The Honorable Abigail Spanberger
Governor, Commonwealth of Virginia

The Honorable Timothy Williams
Secretary of Veterans and Defense Affairs

The Honorable Luke Torian
Chair, House Appropriations Committee

The Honorable L. Louise Lucas
Chair, Senate Finance and Appropriations
Committee

Delivered via electronic mail

Re: FY2026 Quarter 3 report on revenues and expenditures at the veterans care centers

Dear Governor Spanberger, Secretary Williams, Delegate Torian, and Senator Lucas:

The attached report details the FY2026 Quarter 3 (January – March 2026) revenues and expenditure for the veterans care centers operated by the Virginia Department of Veterans Services. Twelve months of data are presented for reference.

This report is submitted pursuant to 2025 Acts of Assembly, Chapter 725, Item 455 C.

The DVS team is available to address your feedback and questions. Thank you.

Sincerely,

John Maxwell

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Department of Veterans Services (DVS)
Report detailing revenues and expenditures of the veterans care centers
FY 2026, Q3 (January – March 2026)

Overview/Background

The Virginia Department of Veterans Services (DVS) operates four veterans care centers. The fourth – the Puller Veterans Care Center in Warrenton – admitted its first resident on December 8, 2025.

The centers provide high-quality and affordable long-term skilled nursing care, memory care, and short-term rehabilitative care for Virginia’s veterans. The Roanoke center also has a 6-bed assisted living unit, but this level of care is being phased out due to low demand and availability of home-based care. These beds will be converted to skilled nursing care beds.

The centers are first-class facilities designed to enhance quality of life in a clean, caring, and dignified setting befitting men and women who served our country with honor. DVS operates the centers to provide our residents with exceptional care in a home-like environment that enhances their overall well-being. To do this, DVS:

1. Takes a “whole person” approach that focuses not just on physical health care to residents, but also provides recreational, therapeutic, spiritual, and social opportunities that contribute to physical and mental wellness;
2. Operates the care centers as symbols of the Commonwealth’s commitment to our veterans; and
3. Serves the greatest possible number of veterans by maintaining the highest practical facility census.

Nursing homes are heavily regulated. Virginia’s veterans care centers are licensed by:

- The Federal Centers for Medicare & Medicaid Services (CMS), as implemented by the Virginia Department of Health, Office of Licensure & Certification (VDH/OLC);
- The U.S. Department of Veterans Affairs (VA); and
- The Virginia Department of Social Services (Roanoke only – assisted living beds).

The Centers

The Davis & McDaniel Veterans Care Center (DMVCC) was dedicated in 1992 as the Virginia Veterans Care Center. Nestled in the Blue Ridge Mountains in the Roanoke Valley adjacent to the Salem VA Medical Center, DMVCC is named in honor of Medal of Honor recipient Colonel Paris Davis, US Army (Retired) and Navy Cross recipient Captain Eugene “Red” McDaniel, US Navy (Retired). DMVCC is a multi-story facility organized into two skilled care units, one skilled care/assisted living unit, and a secure memory care unit. Most resident rooms are shared (semi-private) with shared (“Jack and Jill”) bathrooms between two rooms.

The Sitter & Barfoot Veterans Care Center (SBVCC) in Richmond opened in 2008. It is adjacent to the Richmond VA Medical Center and is named in honor of Medal of Honor recipients

Colonel Carl Sitter, US Marine Corps (Retired) and Colonel Van Barfoot, US Army (Retired). SBVCC is a single-level facility with four units – three skilled nursing units and one secure memory unit. All rooms are private, with private bathrooms.

The Jones & Cabacoy Veterans (JCVCC) in Virginia Beach opened in 2023. It is located on a 26-acre site off Nimmo Parkway donated by the City of Virginia Beach. JCVCC is named in honor of Medal of Honor recipient Colonel William Jones III, US Air Force (Retired) and Staff Sergeant Christopher Cabacoy, US Army, who was killed in action in Afghanistan. JCVCC is a single-level facility organized into eight 16-bed households. All households can be configured as either a skilled care or a memory care unit. All rooms are private, with private bathrooms.

The Puller Veterans Care Center (PVCC) in Warrenton opened in December 2025. It is named in honor of Lieutenant General Lewis Puller, US Marine Corps (Retired); Lieutenant Lewis Puller, Jr., US Marine Corps; and former State Senator Linda “Toddy” Puller. PVCC is of the same design as JCVCC. PVCC is situated on the former Vint Hill Farms Station in Fauquier County on land donated by the Vint Hill Economic Development Authority and Fauquier County.

Each center has a physical/occupational therapy room, walking trail, barber/beauty shop, chapel, and activity room.

Summary table – Name, Location, Year Opened, Beds

| Name | Location | Year Opened | Number of Beds | Type of Rooms | Type of Baths |
|------------------|-----------------|--------------------|-----------------------|----------------------|----------------------|
| Davis & McDaniel | Roanoke | 1992 | 210 | Semi-Private | Shared |
| Sitter & Barfoot | Richmond | 2007 | 200 | Private | Private |
| Jones & Cabacoy | Virginia Beach | 2023 | 128 | Private | Private |
| Puller | Warrenton | 2025 | 128 | Private | Private |

Admission criteria

1. Honorably discharged veteran of the United States Armed Forces;
2. Resident of Virginia at time of admission or entered service from Virginia;
3. Medical need for care (the prospective resident must need the care the centers provide, and the centers must be able to provide the care the prospective resident needs); and
4. Means/method of payment.

Revenue Sources

DVS Veterans Care Center revenue come from these sources:

1. The U.S. Department of Veterans Affairs (VA) in the form of a special “all inclusive” payment for residents rated 70-100% service-connected disabled (SCD);

2. A VA per diem payment for all other residents. Residents who receive the VA per diem are responsible for a portion of the daily rate which can be paid by Medicaid, Medicare, private insurance, or private funds;
3. Medicaid and Medicare through the federal Centers for Medicare & Medicaid Services (CMS) and the Virginia Department of Medical Assistance Services (DMAS);
4. Private Pay/Insurance – paid by the resident, his/her family or responsible party, or through the resident’s long-term care insurance plan. Most DVS care center residents in the private pay/insurance category are doing a “spend down” of their assets until they qualify for Medicaid or VA payment; and
5. State General Fund – for the Jones & Cabacoy Veterans Care Center and the Puller Veterans Care Center during pre-opening and start-up operations until “break even” census (95% or better) and revenue levels are reached, after which the two care centers will be expected to operate solely on facility-generated revenues.

Patient Days

Occupancy Rates and Revenues are tracked on a “patient day” basis, equating to 1 resident in 1 bed for 1 day.

Reimbursements

Revenue is received on a reimbursement basis, meaning that reimbursement is received after expenses have been obligated and bills have been paid. Reimbursement lag expenses by as much as three months.

Revenues, Expenses, Patient Days, Census, Number of Operational Beds, and Occupancy Rate FY2026 Q3 (January – March 2026)

A summary, by veterans care center, is included on the following pages. For each center, this information is listed on a monthly basis:

- **Starting and Ending Cash Balances:** represents the “cash in the bank.”
 - For DMVCC and SBVCC, this comes from facility-generated NGF revenue (reimbursement from all payor sources).
 - For JCVCC, starting cash balances reflect start-up GF appropriated in 2025 Acts of Assembly, Chapter 725, Item 455 and facility-generated NGF revenue (reimbursement from all payor sources).
 - For PVCC, the cash balances reflect the GF appropriated in 2025 Acts of Assembly, Chapter 725, Item 455.
 - DVS has a “cash goal” to have at least 60 days of “cash on hand” at the end of each month) to meet payroll, pay other bills, and meet state prompt pay guidelines.
- **Revenue:** reflects actual cash received from all payor sources in the current month. Revenue (in the form of reimbursement payments) is received as much as three months after care is delivered.
- **Expenses:** reflect actual payments made in the current month.

- Patient Days: represent the number of days of care delivered in the current month, where 1 patient day = 1 resident in 1 bed for 1 day.
- Average Daily Census: is the average number of residents in the center. It is calculated by dividing the number of patient days by the number of days in the month.
- Number of Operational Beds: is the number in service that month and for which there are sufficient staff to care for residents.
 - DMVCC has 210 beds. All beds were in service for the reporting period.
 - SBVCC has 200 beds, of which 180 are currently operational and 20 beds offline due to facility renovations. The 20 beds will be brought back online in FY27.
 - JCVCC has 128 beds, divided into eight 16-bed households. During the start-up process, JCVCC brought the new households online one at a time. All eight households and 128 beds are now operational.
 - PVCC has 128 beds, divided into eight 16-bed households. The first household (16 beds) opened December 8, 2025.
- Occupancy Rate: is the average daily census divided by the number of operational beds. The DVS goal is to have a 95% or better occupancy rate, which is generally considered to be the “break even” point for a fully operational and staffed facility.

For each center the Patient Days by Payor Source presents an overview of the “payor mix” for each care center.

Davis & McDaniel Veterans Care Center (Roanoke) – rolling 12-month Revenues and Expenditures through FY26 Q3

| MONTHLY SUMMARY | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Twelve Months |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|
| Starting Cash Balance | \$364,821 | \$1,463,240 | \$999,020 | \$2,342,871 | \$1,821,844 | (\$542,506) | \$1,079,317 | \$811,253 | \$1,628,986 | (\$1,417,187) | (\$2,017,151) | (\$108,286) | |
| Operating Revenue | \$2,743,742 | \$3,121,292 | \$2,871,642 | \$1,861,821 | \$1,838,489 | \$2,420,455 | \$2,490,603 | \$2,589,169 | \$847,164 | \$2,265,608 | \$4,389,350 | \$2,420,455 | \$29,859,791 |
| Expenditure Refunds/Revenue Refunds * | \$1,926 | (\$7,365) | (\$2,533) | \$721 | \$8,861 | (\$6,405) | \$3,388 | (\$1,572) | \$4,186 | (\$957) | \$1,327 | \$3,587 | \$5,164 |
| Transfer from Service Line Partner | | | | | | \$2,000,000 | | | | | | | |
| Expenditures | \$1,643,396 | \$3,578,148 | \$1,525,257 | \$2,383,569 | \$4,211,700 | \$2,792,227 | \$2,762,056 | \$1,769,865 | \$3,897,523 | \$2,864,615 | \$2,481,812 | \$3,884,109 | \$33,794,276 |
| Ending Cash Balance | \$1,463,240 | \$999,020 | \$2,342,871 | \$1,821,844 | (\$542,506) | \$1,079,317 | \$811,253 | \$1,628,986 | (\$1,417,187) | (\$2,017,151) | (\$108,286) | (\$1,568,353) | |
| Patient Days | 5,902 | 6,198 | 5,851 | 6,148 | 6,080 | 5,773 | 5,882 | 5,621 | 5,653 | 5,721 | 5,300 | 5,828 | 69,957 |
| Average Daily Census (number of residents) | 197 | 200 | 195 | 198 | 196 | 192 | 190 | 187 | 182 | 185 | 189 | 188 | 192 |
| Number of Operational Beds | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 | 210 |
| Occupancy Rate | 94% | 95% | 93% | 94% | 93% | 92% | 90% | 89% | 87% | 89% | 90% | 90% | 91% |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Payor Source - by # of patient days | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Twelve Months |
| Private Pay/Insurance | 1,959 | 2,057 | 1,942 | 1,983 | 2,753 | 1,862 | 1,722 | 1,652 | 1,654 | 1,624 | 1,527 | 1,618 | 32% |
| Medicaid | 1,368 | 1,437 | 1,356 | 1,422 | 1,342 | 1,225 | 1,321 | 1,162 | 1,185 | 1,298 | 1,196 | 1,311 | 22% |
| Medicare | 146 | 153 | 145 | 49 | 125 | 166 | 226 | 267 | 198 | 154 | 185 | 188 | 3% |
| VA Primary (70-100% SCD) | 2,429 | 2,551 | 2,408 | 2,694 | 1,860 | 2,520 | 2,613 | 2,540 | 2,616 | 2,645 | 2,392 | 2,711 | 43% |
| TOTAL | 5,902 | 6,198 | 5,851 | 6,148 | 6,080 | 5,773 | 5,882 | 5,621 | 5,653 | 5,721 | 5,300 | 5,828 | 69,957 |

* Expenditure refunds are for such things as payment from Voltus for the hours the generator runs and the center is off of electric service; food rebates; etc. Revenue refunds occur when a resident passes away during the month but have paid for the month in full. The center will then prorate or refund.

Sitter & Barfoot Veterans Care Center (Richmond) – rolling 12-month Revenues and Expenditures through FY26 Q3

| MONTHLY SUMMARY | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Twelve Months |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Starting Cash Balance | \$2,621,080 | \$2,269,990 | \$2,690,618 | \$3,736,874 | \$3,022,579 | \$2,658,571 | \$2,410,375 | \$2,258,509 | \$4,097,225 | \$2,840,620 | \$2,283,805 | \$3,718,433 | |
| Revenue | \$1,475,420 | \$4,488,949 | \$3,021,390 | \$2,088,437 | \$4,084,816 | \$2,822,672 | \$2,889,724 | \$3,612,039 | \$3,036,156 | \$2,517,608 | \$4,427,636 | \$2,675,535 | \$37,140,381 |
| Expenditures | \$1,814,633 | \$4,080,197 | \$1,965,836 | \$2,802,752 | \$4,462,660 | \$3,071,962 | \$3,042,233 | \$1,762,491 | \$4,307,042 | \$3,075,374 | \$2,996,160 | \$2,934,134 | \$36,315,475 |
| Expenditure Refunds/Revenue Refunds * | (\$11,877) | \$11,876 | (\$9,298) | \$19 | \$13,836 | \$1,094 | \$644 | (\$10,832) | \$14,281 | \$951 | \$3,153 | \$1,392 | |
| Ending Cash Balance | \$2,269,990 | \$2,690,618 | \$3,736,874 | \$3,022,579 | \$2,658,571 | \$2,410,375 | \$2,258,509 | \$4,097,225 | \$2,840,620 | \$2,283,805 | \$3,718,433 | \$3,461,226 | |
| Patient Days | 4,742 | 5,131 | 5,055 | 4,723 | 5,226 | 5,151 | 5,418 | 5,250 | 5,271 | 5,093 | 4,825 | 5,435 | 61,320 |
| Average Daily Census (number of residents) | 158 | 166 | 169 | 152 | 169 | 172 | 175 | 175 | 170 | 164 | 172 | 175 | 168 |
| Number of Operational Beds | 160 | 170 | 170 | 170 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 176 |
| Occupancy Rate | 99% | 97% | 99% | 90% | 94% | 95% | 97% | 97% | 94% | 91% | 96% | 97% | 96% |

| Payor Source - by # of patient days | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Twelve Months |
|-------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------|
| Private Pay/Insurance | 445 | 437 | 505 | 453 | 472 | 420 | 432 | 441 | 364 | 265 | 256 | 278 | 8% |
| Medicaid | 1,690 | 1,789 | 1,849 | 1,690 | 1,961 | 1,978 | 2,110 | 2,005 | 2,037 | 1,939 | 1,737 | 2,035 | 37% |
| Medicare | 187 | 308 | 223 | 160 | 162 | 168 | 156 | 163 | 224 | 197 | 242 | 302 | 4% |
| VA Primary (70-100% SCD) | 2,420 | 2,597 | 2,478 | 2,420 | 2,631 | 2,585 | 2,720 | 2,641 | 2,646 | 2,692 | 2,590 | 2,820 | 51% |
| TOTAL | 4,742 | 5,131 | 5,055 | 4,723 | 5,226 | 5,151 | 5,418 | 5,250 | 5,271 | 5,093 | 4,825 | 5,435 | 61,320 |

* Expenditure refunds are for such things as payment from Voltus for the hours the generator runs and the center is off of electric service; food rebates; etc. Revenue refunds occur when a resident passes away during the month but have paid for the month in full. The center will then prorate or refund.

Jones & Cabacoy Veterans Care Center (Virginia Beach) – rolling 12-month Revenues and Expenditures through FY26 Q3

| MONTHLY SUMMARY | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Twelve Months |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Starting Cash Balance | \$331,930 | \$2,403,841 | \$3,137,130 | \$3,705,714 | \$4,049,332 | \$2,143,056 | \$1,479,761 | \$2,039,845 | \$1,119,208 | (\$133,289) | (\$446,474) | (\$477,002) | |
| Revenue | \$135,886 | \$2,901,051 | \$1,611,095 | \$1,976,715 | \$357,918 | \$1,237,842 | \$2,445,067 | \$225,052 | \$1,545,696 | \$1,775,012 | \$1,899,805 | \$1,891,317 | \$18,002,455 |
| GF Startup Allocation | \$3,000,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,000,000 |
| Expenditures | \$1,062,898 | \$2,169,959 | \$1,038,454 | \$1,633,522 | \$2,267,990 | \$1,901,565 | \$1,886,240 | \$1,145,888 | \$2,799,754 | \$2,089,111 | \$1,931,019 | \$2,256,366 | \$22,182,766 |
| Expenditure Refunds/Revenue Refunds * | (\$1,077) | \$2,196 | (\$4,057) | \$425 | \$3,797 | \$855 | \$1,257 | \$198 | \$1,562 | \$1,913 | \$686 | \$415 | |
| Transfer from/toService Line Partner | | | | | | | | | | | | | |
| Ending Cash Balance | \$2,403,841 | \$3,137,130 | \$3,705,714 | \$4,049,332 | \$2,143,056 | \$1,480,187 | \$2,039,845 | \$1,119,208 | (\$133,289) | (\$445,474) | (\$477,002) | (\$841,637) | |
| Patient Days | 2,330 | 2,653 | 2,824 | 2,894 | 3,169 | 3,166 | 3,497 | 3,724 | 3,878 | 3,841 | 3,446 | 3,842 | 39,264 |
| Average Daily Census (number of residents) | 78 | 86 | 94 | 93 | 102 | 106 | 113 | 124 | 125 | 124 | 123 | 124 | 108 |
| Number of Operational Beds | 80 | 96 | 96 | 112 | 112 | 112 | 128 | 128 | 128 | 128 | 128 | 128 | 110 |
| Occupancy Rate | 97% | 89% | 98% | 83% | 91% | 94% | 88% | 97% | 98% | 99% | 96% | 97% | 98% |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Payor Source - by # of patient days | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Twelve Months |
| Private Pay/Insurance | 385 | 352 | 488 | 542 | 568 | 616 | 522 | 519 | 538 | 445 | 342 | 428 | 15% |
| Medicaid | 837 | 853 | 812 | 834 | 848 | 805 | 868 | 847 | 890 | 841 | 703 | 773 | 25% |
| Medicare | 56 | 118 | 135 | 106 | 107 | 88 | 141 | 234 | 287 | 320 | 295 | 297 | 6% |
| VA Primary (70-100% SCD) | 1,052 | 1,330 | 1,389 | 1,412 | 1,646 | 1,657 | 1,966 | 2,124 | 2,163 | 2,235 | 2,106 | 2,344 | 55% |
| TOTAL | 2,330 | 2,653 | 2,824 | 2,894 | 3,169 | 3,166 | 3,497 | 3,724 | 3,878 | 3,841 | 3,446 | 3,842 | 39,264 |

Puller Veterans Care Center (Warrenton) – rolling 12-month Revenues and Expenditures through FY26 Q3

| MONTHLY SUMMARY | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Twelve Months |
|--|---------------|-------------|-------------|-----------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Starting Cash Balance | \$5,039,788 | \$1,915,946 | \$1,547,517 | \$847,640 | \$471,811 | (\$49,963) | \$3,672,813 | \$3,091,901 | \$2,884,687 | \$1,926,628 | \$1,270,690 | \$447,989 | |
| Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$79,327 | \$0 | \$177,167 | \$256,493 |
| GF Startup Allocation | (\$3,000,000) | \$0 | \$0 | \$0 | \$0 | \$4,204,352 | | | | \$0 | \$0 | \$0 | \$1,204,352 |
| Expenditures | \$123,842 | \$368,429 | \$155,525 | \$375,829 | \$521,774 | \$484,080 | \$580,913 | \$207,455 | \$958,059 | \$733,081 | \$822,701 | \$783,621 | \$6,115,308 |
| Expenditure Refunds/Revenue Refunds * | | | | | | | | \$242 | | (\$2,184) | | \$62 | |
| GF (Reversion) / Allocation | \$0 | \$0 | (\$544,352) | \$0 | \$0 | \$0 | | | | \$0 | \$0 | \$1,000,000 | |
| Ending Cash Balance | \$1,915,946 | \$1,547,517 | \$847,640 | \$471,811 | (\$49,963) | \$3,670,310 | \$3,091,901 | \$2,884,687 | \$1,926,628 | \$1,270,690 | \$447,989 | \$841,597 | |
| Patient Days | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 46 | 62 | 56 | 232 | 99 |
| Average Daily Census (number of residents) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 2 | 2 | 7 | 3 |
| Number of Operational Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 | 16 | 16 | 32 | 20 |
| Occupancy Rate | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 9% | 13% | 11% | 23% | 16% |

| Payor Source - by # of patient days | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 | Feb-26 | Mar-26 | Twelve Months |
|-------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------|
| Private Pay/Insurance | | | | | | | | | 46 | 62 | 56 | 180 | 87% |
| Medicaid | | | | | | | | | 0 | 0 | 0 | 52 | 13% |
| Medicare | | | | | | | | | 0 | 0 | 0 | 0 | 0% |
| VA Primary (70-100% SCD) | | | | | | | | | 0 | 0 | 0 | 0 | 0% |
| TOTAL | | | | | | | | | 46 | 62 | 56 | 232 | 396 |

* Expenditure refunds are for such things as payment from Voltus for the hours the generator runs and the center is off of electric service; food rebates; etc. Revenue refunds occur when a resident passes away during the month but have paid for the month in full. The center will then prorate or refund.