

CSAC
CERTIFICATE OF APPROVAL APPLICATION TABLES
FINANCIAL TABLES AUGUST, 2007 - Updated November 5, 2007
LIST OF TABLES

<u>Table</u>	<u>Description</u>
1	Project Costs
2	Debt Financing Arrangement: Sources & Uses of Funds
3A	Income Statement: Without Projects
3B	Income Statement: Both projects only (Catamount Park & 89 Main Street)
3B(2)	Income Statement: Catamount Park project only
3B(3)	Income Statement: 89 Main Street project only
3C	Income Statement: With Projects
4A	Balance Sheet - Unrestricted Funds: Without Projects
4B	Balance Sheet - Unrestricted Funds: Both projects only (Catamount Park & 89 Main Street)
4B(2)	Balance Sheet - Unrestricted Funds: Catamount Park project only
4B(3)	Balance Sheet - Unrestricted Funds: 89 Main Street only
4C	Balance Sheet - Unrestricted Funds: With Projects
5A	Statement of Cash Flows: Without Projects
5B	Statement of Cash Flows: Both projects only (Catamount Park & 89 Main Street)
5B(2)	Statement of Cash Flows: Catamount Park project only
5B(3)	Statement of Cash Flows: 89 Main Street project only
5C	Statement of Cash Flows: With Projects

CSAC
CERTIFICATE OF APPROVAL APPLICATION TABLES
TABLE 1
PROJECT COSTS

Construction Costs	
1. New Construction Catamount Park project	2,284,950
2. Renovation 89 Main Street	131,364
3. New Construction 89 Main Street	412,064
4. Fixed Equipment	-
5. Construction Contingency Catamount Park	-
6. Construction/Renovation Contingency 89 Main	135,857
7. Construction Manager Fee	-
8. Other (please specify)	-
Subtotal	2,964,235
Related Project Costs	
1. Furnishings, Fixtures & Other Equip.	45,000
2. Architectural/Engineering Fees - Catamount	150,000
3. Architectural/Engineering Fees 89 Main	81,571
4. Land Acquisition - Catamount Park	200,000
5. Purchase of Buildings	-
6. Administrative Expenses & Permits	-
7. Debt Financing Expenses (see below)	119,896
8. Debt Service Reserve Fund	-
9. Working Capital	-
10. Other (please specify)	-
Subtotal	596,467
Total Project Costs	3,560,702

Debt Financing Expenses	
1. Capital Interest	-
2. Bond Discount or Placement Fee	119,896
3. Misc. Financing Fees & Exp. (issuance costs)	-
4. Other	-
Subtotal	119,896
Less Interest Earnings on Funds	
1. Debt Service Reserve Funds	-
2. Capitalized Interest Account	-
3. Construction Fund	-
4. Other	-
Subtotal	-
Total Debt Financing Expenses	119,896
feeds to line 7 above	



CSAC CERTIFICATE OF APPROVAL APPLICATION TABLES TABLE 3C INCOME STATEMENT WITH PROJECT(s)
--

	Latest Actual 2007	Budget 2008	Proposed Year 1 2009	Proposed Year 2 2010	Proposed Year 3 2011
Revenues					
First Party	127,838	111,360	115,814	119,288	122,867
Other Insurance	498,411	510,124	530,529	546,445	562,838
Medicaid	4,297,677	5,420,169	5,636,976	5,806,085	5,980,268
Managed Medicaid (Incl. VHAP, PC Plus)	422,847	503,316	523,449	539,152	555,327
CRT Case Rate	2,114,540	2,359,908	2,454,304	2,527,933	2,603,771
Waiver	6,032,428	6,022,283	6,263,174	6,451,069	6,644,601
PNMI	-	-	-	-	-
Other Fee For Service	796,727	637,601	663,105	682,998	703,488
Federal Grants	149,576	103,214	103,214	103,214	106,310
Other State	740,893	760,052	790,454	814,168	838,593
DDMHS Grants	463,269	550,110	572,114	589,277	606,955
Local/Other	531,955	338,894	315,347	324,807	334,551
Total Revenues	16,176,160	17,317,031	17,968,480	18,504,436	19,059,569
Expense					
Salaries	7,300,318	7,906,243	8,099,317	8,342,297	8,592,566
Salaries for Respite Workers	50,815	130,340	135,554	139,621	143,810
Clinical Contractual	263,331	284,569	295,952	304,831	313,976
Contracted Respite Workers	-	-	-	-	-
Fringe	2,212,017	2,738,060	2,847,582	2,933,009	3,020,999
Contractual Services	3,843,472	3,802,014	3,894,095	4,011,818	4,132,173
General Operating	831,828	879,980	915,179	942,634	970,913
ICF Tax	-	-	-	-	-
Program	347,184	232,519	241,820	249,075	256,547
VSH Bed Assessment	-	-	-	-	-
Travel/Transport	427,961	513,591	534,135	550,159	566,664
Building - Direct	530,905	741,713	892,662	919,443	947,026
Other Non-Operating	-	-	-	-	-
Transportation (Allocated)	-	-	-	-	-
Building - (Indirect Allocated)	-	-	-	-	-
Admin I (Allocated)	-	-	-	-	-
Admin II (Allocated)	-	-	-	-	-
Fringe (Allocated)	-	-	-	-	-
Total Expense	15,807,832	17,229,029	17,856,296	18,392,887	18,944,673

CSAC
CERTIFICATE OF APPROVAL APPLICATION TABLE
TABLE 4B
BALANCE SHEET - UNRESTRICTED FUNDS
PROJECT ONLY (Both parts in total)

ASSETS	Latest Actual 2007	Budget 2008	Proposed Year 1 2009	Proposed Year 2 2010	Proposed Year 3 2011
Assets - Current					
Cash		1,380,264	(940,835)	(837,630)	(735,493)
A/R Patient/Medicaid Fees		-	-	-	-
A/R Other Non-Medicaid Fees		-	-	-	-
A/R Other State Grants/Contracts		-	-	-	-
A/R Local & Other		-	-	-	-
Other Current Assets		-	-	-	-
SUM:		1,380,264	(940,835)	(837,630)	(735,493)
Assets - Fixed					
Land		110,000	110,000	110,000	110,000
Buildings		970,841	3,152,805	3,152,805	3,152,805
Furnishing & Equipment		-	45,000	45,000	45,000
Vehicles		-	-	-	-
Accumulated Depr - Buildings		-	87,858	(22,666)	(133,190)
Accumulated Depr - Furnishings		-	(9,000)	(18,000)	(27,000)
Accumulated Depr - Vehicles		-	-	-	-
Other Fixed Assets		-	-	-	-
SUM:		1,080,841	3,386,663	3,267,139	3,147,615
Assets - Total		2,461,105	2,445,828	2,429,509	2,412,122
Liabilities - Current					
Accounts Payable & Accrued expenses		-	-	-	-
Deferred Inc - DDMHS Grants/Contracts		-	-	-	-
Deferred Inc - Other State Contracts		-	-	-	-
Deferred Inc - Local		-	-	-	-
SUM:		-	-	-	-
Liabilities - Long Term					
Vehicle/Equipment Loans		-	-	-	-
Mortgage		1,795,680	1,768,171	1,739,254	1,708,891
Other Long-Term Liabilities		-	-	-	-
SUM:		1,795,680	1,768,171	1,739,254	1,708,891
Liabilities - Total		1,795,680	1,768,171	1,739,254	1,708,891
Liabilities - Fund Balance					
Operating Fund Balance		665,425	665,425	677,657	690,255
Current Net Gain/(Loss)		-	12,232	12,598	12,976
SUM:		2,461,105	2,445,828	2,429,509	2,412,122

CSAC
CERTIFICATE OF APPROVAL APPLICATION TABLES
TABLE 4B(2)
BALANCE SHEET - UNRESTRICTED FUNDS
CATAMOUNT PARK PROJECT ONLY

ASSETS	Latest Actual 2007	Budget 2008	Proposed Year 1 2009	Proposed Year 2 2010	Proposed Year 3 2011
Assets - Current					
Cash		1,055,264	(507,487)	(406,104)	(305,083)
A/R Patient/Medicaid Fees		-	-	-	-
A/R Other Non-Medicaid Fees		-	-	-	-
A/R Other State Grants/Contracts		-	-	-	-
A/R Local & Other		-	-	-	-
Other Current Assets		-	-	-	-
SUM:		1,055,264	(507,487)	(406,104)	(305,083)
Assets - Fixed					
Land		110,000	110,000	110,000	110,000
Buildings		970,841	2,391,949	2,391,949	2,391,949
Furnishing & Equipment		-	45,000	45,000	45,000
Vehicles		-	-	-	-
Accumulated Depr - Buildings		-	113,220	28,058	(57,104)
Accumulated Depr - Furnishings		-	(9,000)	(18,000)	(27,000)
Accumulated Depr - Vehicles		-	-	-	-
Other Fixed Assets		-	-	-	-
SUM:		1,080,841	2,651,169	2,557,007	2,462,845
Assets - Total		2,136,105	2,143,682	2,150,903	2,157,762
Liabilities - Current					
Accounts Payable & Accrued expenses		-	-	-	-
Deferred Inc - DDMHS Grants/Contracts		-	-	-	-
Deferred Inc - Other State Contracts		-	-	-	-
Deferred Inc - Local		-	-	-	-
SUM:		-	-	-	-
Liabilities - Long Term					
Vehicle/Equipment Loans		-	-	-	-
Mortgage		1,795,680	1,768,171	1,739,254	1,708,891
Other Long-Term Liabilities		-	-	-	-
SUM:		1,795,680	1,768,171	1,739,254	1,708,891
Liabilities - Total		1,795,680	1,768,171	1,739,254	1,708,891
Liabilities - Fund Balance					
Operating Fund Balance		340,425	340,425	375,511	411,649
Current Net Gain/(Loss)		-	35,086	36,138	37,222
SUM:		2,136,105	2,143,682	2,150,903	2,157,762

CSAC
CERTIFICATE OF APPROVAL APPLICATION TABLES
TABLE 4B(3)
BALANCE SHEET - UNRESTRICTED FUNDS
89 MAIN STREET PROJECT ONLY

ASSETS	Latest Actual 2007	Budget 2008	Proposed Year 1 2009	Proposed Year 2 2010	Proposed Year 3 2011
Assets - Current					
Cash		325,000	(433,348)	(431,526)	(430,410)
A/R Patient/Medicaid Fees		-	-	-	-
A/R Other Non-Medicaid Fees		-	-	-	-
A/R Other State Grants/Contracts		-	-	-	-
A/R Local & Other		-	-	-	-
Other Current Assets		-	-	-	-
SUM:		325,000	(433,348)	(431,526)	(430,410)
Assets - Fixed					
Land		-	-	-	-
Buildings		-	760,856	760,856	760,856
Furnishing & Equipment		-	-	-	-
Vehicles		-	-	-	-
Accumulated Depr - Buildings		-	(25,362)	(50,724)	(76,086)
Accumulated Depr - Furnishings		-	-	-	-
Accumulated Depr - Vehicles		-	-	-	-
Other Fixed Assets		-	-	-	-
SUM:		-	735,494	710,132	684,770
Assets - Total		325,000	302,146	278,606	254,360
Liabilities - Current					
Accounts Payable & Accrued expenses		-	-	-	-
Deferred Inc - DDMHS Grants/Contracts		-	-	-	-
Deferred Inc - Other State Contracts		-	-	-	-
Deferred Inc - Local		-	-	-	-
SUM:		-	-	-	-
Liabilities - Long Term					
Vehicle/Equipment Loans		-	-	-	-
Mortgage		-	-	-	-
Other Long-Term Liabilities		-	-	-	-
SUM:		-	-	-	-
Liabilities - Total		-	-	-	-
Liabilities - Fund Balance					
Operating Fund Balance		325,000	325,000	302,146	278,606
Current Net Gain/(Loss)		-	(22,854)	(23,540)	(24,246)
SUM:		325,000	302,146	278,606	254,360

CSAC
CERTIFICATE OF APPROVAL APPLICATION TABLE
TABLE 4C
BALANCE SHEET - UNRESTRICTED FUNDS
WITH PROJECT(S)

ASSETS	Latest Actual 2007	Budget 2008	Proposed Year 1 2009	Proposed Year 2 2010	Proposed Year 3 2011
Assets - Current					
Cash	2,483,238	4,176,161	1,836,090	1,944,198	2,119,752
A/R Patient/Medicaid Fees	751,067	593,242	744,872	923,967	1,042,739
A/R Other Non-Medicaid Fees	221,391	246,852	254,258	261,886	269,742
A/R Other State Grants/Contracts	-	-	-	-	-
A/R Local & Other	6,950	-	-	-	-
Other Current Assets	339,064	171,555	178,361	183,071	188,563
SUM:	3,801,710	5,187,810	3,013,581	3,313,122	3,620,796
Assets - Fixed					
Land	90,000	200,000	200,000	200,000	200,000
Buildings	2,115,704	3,086,545	5,319,603	5,319,603	5,319,603
Furnishing & Equipment	607,929	614,008	665,148	675,940	682,249
Vehicles	231,832	270,000	270,000	270,000	270,000
Accumulated Depr - Buildings	(998,558)	(1,064,143)	(1,049,618)	(1,233,476)	(1,428,757)
Accumulated Depr - Furnishings	(478,828)	(492,428)	(531,620)	(570,811)	(596,395)
Accumulated Depr - Vehicles	(188,580)	(240,113)	(250,075)	(260,038)	(270,000)
Other Fixed Assets	45,588	44,995	44,410	43,833	43,263
SUM:	1,425,086	2,418,864	4,667,848	4,445,051	4,219,964
Assets - Total	5,226,797	7,606,675	7,681,429	7,758,173	7,840,760
Liabilities - Current					
Accounts Payable & Accrued expenses	1,466,037	1,510,018	1,555,319	1,601,978	1,650,037
Deferred Inc - DDMHS Grants/Contracts	13,285	-	-	-	-
Deferred Inc - Other State Contracts	130,184	-	-	-	-
Deferred Inc - Local	11,713	-	-	-	-
SUM:	1,621,218	1,510,018	1,555,319	1,601,978	1,650,037
Liabilities - Long Term					
Vehicle/Equipment Loans	-	-	-	-	-
Mortgage	1,198,954	2,936,605	2,853,875	2,772,410	2,692,042
Other Long-Term Liabilities	-	-	-	-	-
SUM:	1,198,954	2,936,605	2,853,875	2,772,410	2,692,042
Liabilities - Total	2,820,172	4,446,623	4,409,193	4,374,388	4,342,079
Liabilities - Fund Balance					
Operating Fund Balance	2,038,297	3,072,050	3,160,052	3,272,236	3,383,785
Current Net Gain/(Loss)	368,328	88,002	112,184	111,549	114,896
SUM:	5,226,797	7,606,675	7,681,429	7,758,173	7,840,760

CSAC
CERTIFICATE OF APPROVAL APPLICATION TABLES
TABLE 5C
STATEMENT OF CASH FLOWS
WITH PROJECT(S)

	Latest Actual 2007	Budget 2008	Proposed Year 1 2009	Proposed Year 2 2010	Proposed Year 3 2011
CASH FLOWS FROM OPERATING ACTIVITIES					
Change in Net Assets	549,121	88,002	112,184	111,549	114,896
Adjustments to reconcile changes in net assets to net cash provided					
Depreciation	128,049	117,260	201,298	233,011	233,012
Loss on disposal of fixed asset	(1,606)	7,679	-	-	-
(Increase)/Decrease in:					
Other Receivables	86,766	73,043	(11,738)	(7,406)	(7,628)
Accounts Receivable	(309,537)	61,365	(16,819)	(11,910)	(12,267)
Prepaid Insurance	(198,705)	(13,343)	(5,806)	(6,806)	(4,710)
Restricted Cash	-	505,425	-	-	-
Capital Campaign Pledges Receivable	-	160,000	-	-	-
Increase/(Decrease) in:					
Accrued Liabilities	491,551	12,504	(15,722)	10,000	11,557
Accounts Payable	(260,372)	30,000	(90,000)	(47,092)	(44,000)
Accrued Benefits & Salaries	-	-	-	-	-
Other Obligations	-	-	-	-	-
Deferred Revenue	72,207	-	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	557,474	1,041,935	173,397	281,346	290,860
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of Property, Plant, & Equipment	(62,092)	(966,775)	(2,425,036)	(80,353)	(17,777)
Proceeds from disposal of fixed asset	13,853	(119,896)	-	-	-
Net Increase in Investments	-	-	-	-	-
NET CASH USED BY INVESTING ACTIVITIES	(48,239)	(1,086,671)	(2,425,036)	(80,353)	(17,777)
CASH FLOWS FROM FINANCING ACTIVITIES					
Proceeds from Long-Term Debt	-	1,811,105	-	-	-
Payment of Long-Term Debt	(53,915)	(73,446)	(88,432)	(92,885)	(97,529)
NET CASH PROVIDED BY FINANCING ACTIVITIES	(53,915)	1,737,659	(88,432)	(92,885)	(97,529)
NET INCREASE/(DECREASE) IN CASH	455,320	1,692,923	(2,340,071)	108,108	175,554