



---

**Mental Health “Tiger Team”  
Report on Designated Agencies**

---

Date of Publication: 12/14/2009

## Table of Contents

<b>I. EXECUTIVE SUMMARY</b> .....	<b>3</b>
<b>II. SCOPE</b> .....	<b>3</b>
<b>III. COMPARATIVE DATA</b> .....	<b>3</b>
<b>IV. FINANCIAL ANALYSIS</b> .....	<b>4</b>
<i>A. TOTAL EXPENSES FY 2005 – FY 2009:</i> .....	4
<i>B. SALARIES AND FRINGE BENEFITS FY 2005 – FY 2009:</i> .....	5
<i>C. OTHER FINANCIAL CONSIDERATIONS FY 2005 – FY 2009:</i> .....	7
<b>V. NATIONAL RANKING COMPARISON</b> .....	<b>8</b>
<i>A. KAISER FAMILY FOUNDATION – STATE HEALTH FACTS – MENTAL HEALTH SPENDING FOR FY 2006:</i> .....	8
<i>B. UNITED CEREBRAL PALSY - THE CASE FOR INCLUSION 2009:</i> .....	8
<i>C. RANKING AMERICA'S MENTAL HEALTH - AN ANALYSIS OF DEPRESSION ACROSS THE STATES:</i> .....	8
<i>D. FINANCIAL SUSTAINABILITY OF VERMONT DESIGNATED AGENCY PROVIDER SYSTEM (SEPTEMBER 2007) AND DESIGNATED AGENCY REPORTING AND DOCUMENTATION REQUIREMENTS (MARCH 2008)</i> .....	10
<b>VII. FINAL COMMENTS</b> .....	<b>10</b>
<b>VIII. APPENDICES</b> .....	<b>11</b>

## **I. Executive Summary**

The State of Vermont provides Community Mental Health Services through a collection of 10 Designated Agencies (“DAs”) located throughout the state. These agencies are designated by the Commissioner of the Department of Mental Health (DMH) and the Commissioner of the Department of Aging and Independent Living (DAIL) in accordance with the Administrative Rules on Agency Designation to serve three populations, individuals with developmental disabilities, adults with mental illness, and children with, or at risk of, severe emotional disturbance and their families. The majority of funding for each independently owned not-for-profit DA comes from the State whether through a General Fund appropriation, Global Commitment block grant, or Medicaid reimbursement. The quality of the mental health services delivered is not in question as Vermont ranks near the top in most objective measures of mental health support and care. However, in light of the revenue challenges confronting state government, we must ask how the State can deliver essentially the same level and quality of services more affordably by combining services, organizations, and locations. The financial sustainability of the DAs is a concern, but by no means is it a new concern. In 2004 the Legislature directed the Agency of Human Services and Department of Mental Health to contract with a consulting firm, Pacific Health Policy Group, “to review and present options for managing costs and ensuring the financial sustainability of this provider group”.

This report was prepared by a cross-departmental team whose members include: Susan A. Zeller – Finance & Management; Heidi Hall – Department of Mental Health; Tori Pesek – Financial operations; David Coriell – Executive Office; and Lori Cayia – Agency of Transportation.

## **II. Scope**

The charge of this study was to profile and analyze key financial indicators and compare the financial health for 10 of Vermont’s Designated Agencies (DAs). The analysis compared such items as compound annual growth rates in total expenses, total salaries/benefits, key individual salaries/benefits, cash & cash equivalents, and other ratios and indicators determined to be useful; thereby potentially identifying opportunities for savings, costs containment, or the leveraging of assets. The analysis focused on the period from FY 2005 through FY 2009.

For purposes of this Report, Designated Agencies are defined as the 10 non-profit organizations that provide community mental health services and developmental services for the DMH and DAIL respectively. The DAs do not all provide the same array of services; only seven provide substance abuse services and nine provide developmental services. The mental health component of the DAs has not been analyzed separately, but rather each DA in its entirety; the 1 DA that does not provide mental health services and the 7 smaller Specialized Service Agencies (SSAs) have been excluded from the analysis.

The 10 DAs included in the analysis are: Clara Martin Center (CMC), Counseling Services of Addison County (CSAC), Health Care and Rehabilitation Services of Southeast Vermont (HCRS), Howard Center (HC), Lamoille County Mental Health Services (LCMH), Northeast Kingdom Mental Health Services (NKMH), Northwest Counseling and Support Services (NCSS), Rutland Area Community Services (RMHS), United Counseling Services (UCS), and Washington County Mental Health Services (WCMH).

## **III. Comparative Data**

The financial information analyzed was obtained from the DAs audited fiscal year 2005 financial statements (see Appendix for list of audit preparers by DA) and the DAs fiscal 2009 pre-audit submission to the Department of Mental Health. Other information was derived from the DAs submissions for tax years 2004 through 2007 or 2008, whichever was the most recent year

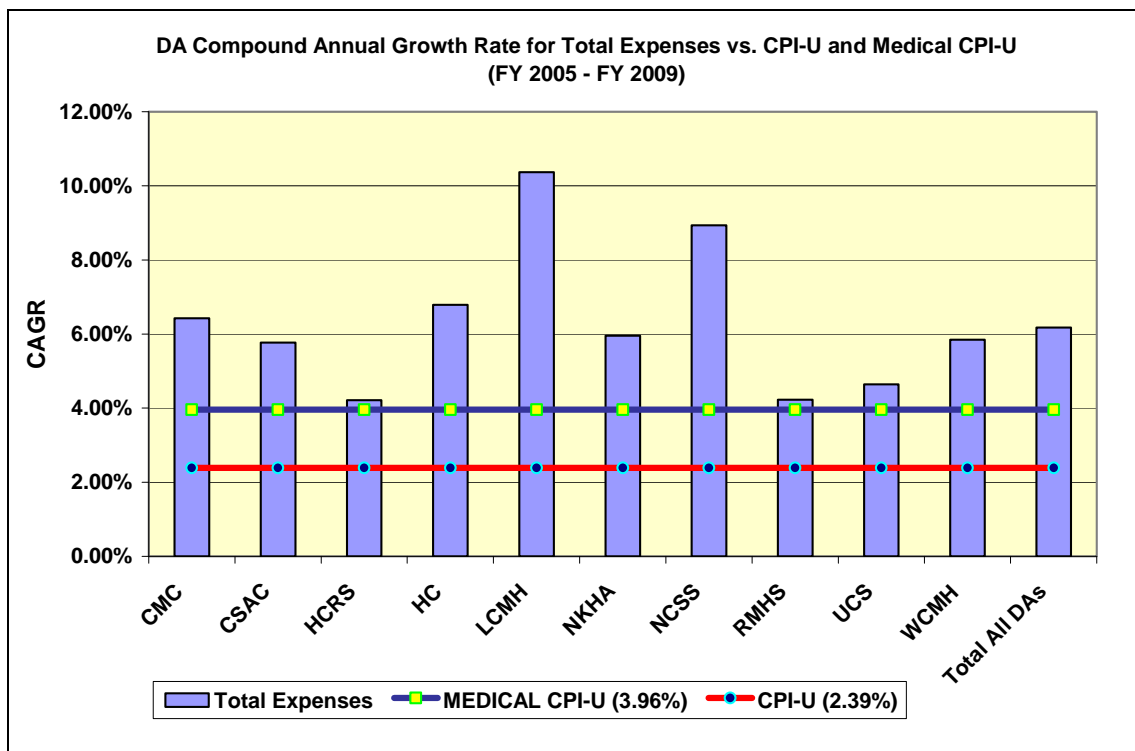
available, and submitted on *IRS Form 990 - Return of Organization Exempt from Income Tax*. Expenditure growths were compared to CPI-U and Medical CPI-U:

CPI-U and Medical CPI-U: The Consumer Price Index (CPI), calculated by the US Department of Labor, Bureau of Labor Statistics (BLS), is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. The broadest and most comprehensive CPI is called the All Items Consumer Price Index for All Urban Consumers (CPI-U). The CPI represents all goods and services purchased for consumption by the reference population. BLS has classified all expenditure items into more than 200 categories, arranged into eight major groups, one of which is Medical Care (Medical CPI-U) which includes prescription drugs and medical supplies, physicians' services, eyeglasses and eye care, and hospital services. With the expansive growth in the cost of healthcare (estimated to be 7% per year for the next 10 years<sup>1</sup>), comparison to the Medical CPI-U was deemed appropriate.

## IV. Financial Analysis

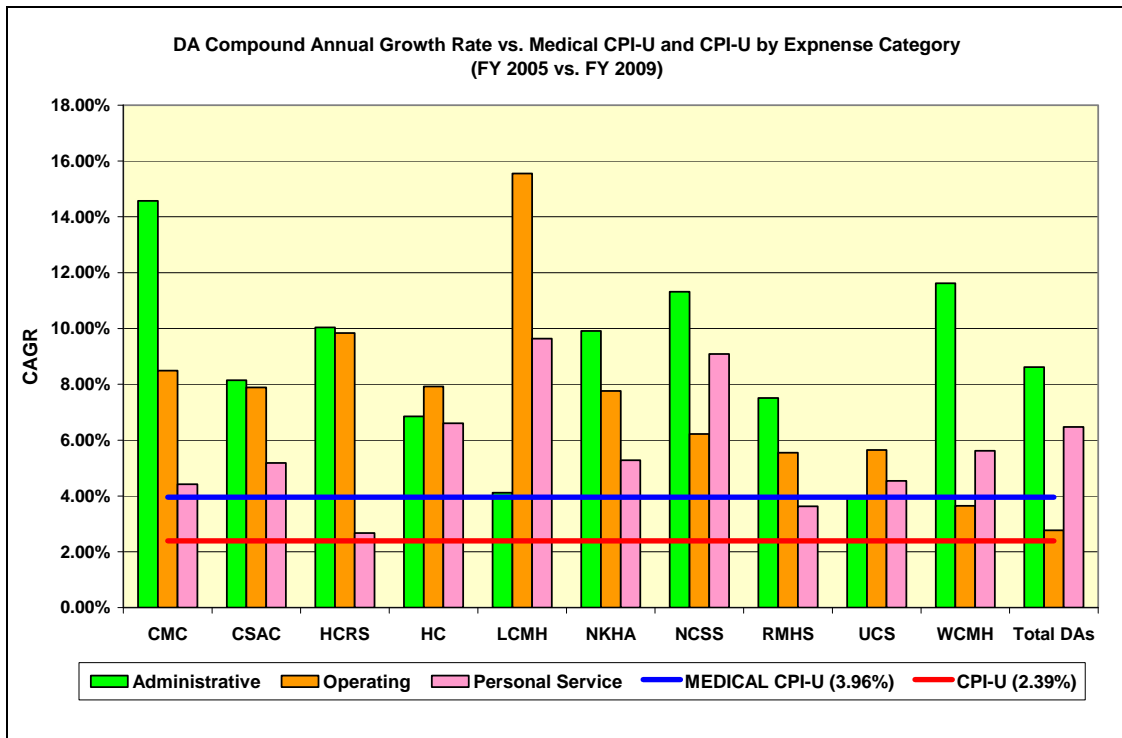
### A. TOTAL EXPENSES FY 2005 – FY 2009:

From FY 2005 to FY 2009, the DAs' overall growth rate for total expenses (personal service, administrative costs, and operating expenses – without consideration to new initiatives or caseload growth) far outpaced both CPI-U and Medical CPI-U. The compounded annual growth rate ("CAGR") for all 10 DAs from FY 2005 to FY 2009 was 6.17% versus CPI-U (2.39%) and Medical CPI-U (3.96%) for the same period, as shown in the following chart.



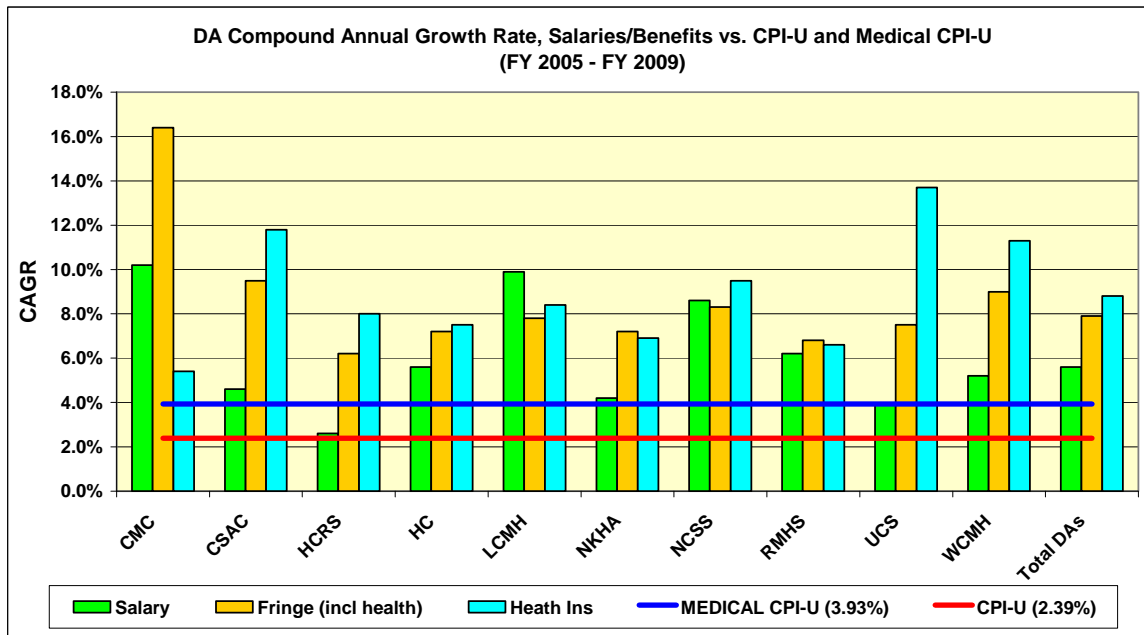
While individual DA compound annual growth rates for the period and by category of expense (personal service, administration, and operating expense) vary, they all exceed CPI-U and most exceed Medical CPI-U.

<sup>1</sup> Article: Expect Growth in Healthcare Sector, James Rickman, May 14, 2009, for State Street Global Advisors <http://seekingalpha.com/article/137555-expect-growth-in-healthcare-sector>



**B. SALARIES AND FRINGE BENEFITS FY 2005 – FY 2009:**

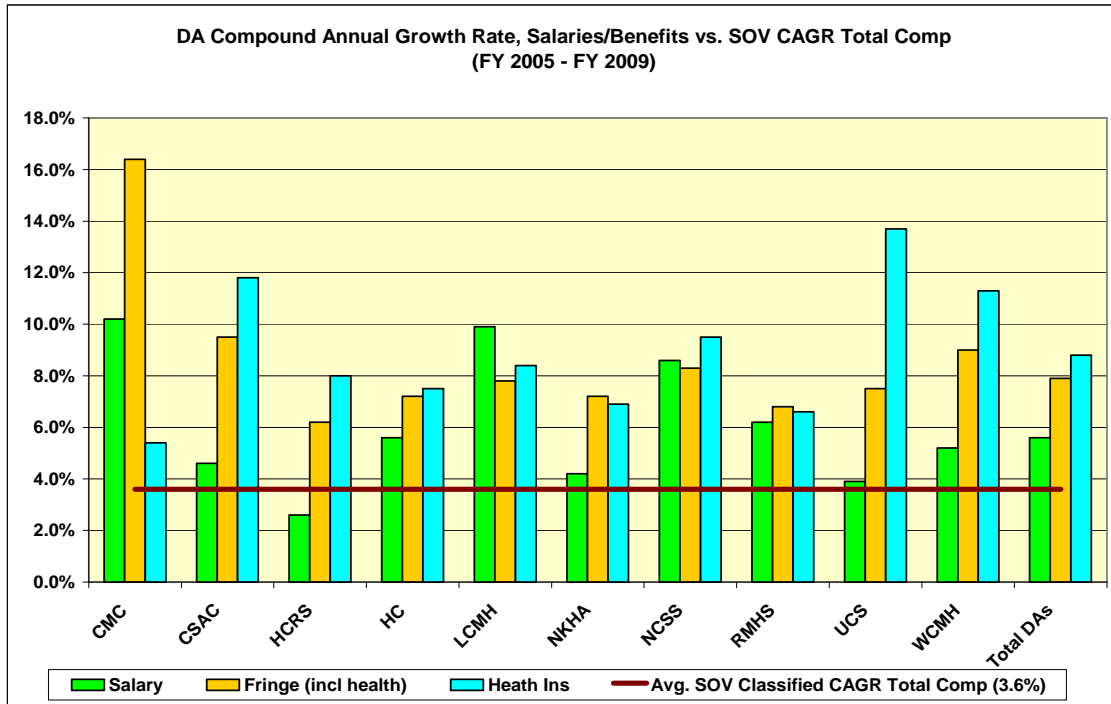
In assessing the individual categories within compensation - Salary, Fringe Benefits including health insurance and health insurance alone – the Total for the 10 DAs, in each category, is in excess of CPI-U and Medical CPI-U. Of the 10 DAs listed, only the salary component for HCRS and UCS fell below Medical CPI-U. These results are based on overall expenditure growth, without consideration of changes in FTEs.



In comparison to the compound annual growth rate for the State of Vermont (SOV) classified employees total compensation during the same period<sup>2</sup>, the compound annual growth rate for

<sup>2</sup> Provided by the Vermont Department of Human Resources

DA salary, benefits including health insurance, and health insurance alone exceeds the SOV rate, with few exceptions.



Annually, a list of the salaries and benefits for Officers, Directors, and “Key Employees” is submitted as part of IRS Form 990s (for tax exempt organizations). Of the officers, directors and key employees reported by the DAs, 61 individuals were reported in both the 2004 and 2007 tax year 990 filings. The compound annual growth rate (CAGR) for this group of 61 was 6.65%, which is in line with the CAGR for total compensation overall for the DAs. A summary chart based on these 61 individuals is shown below, with more detailed information shown in Appendix 4.

Officers, Directors, Key Employees in Both 2004 and 2007										
Designated Agency	Positions	Hours per Week	2007			2004			2007 vs. 2004	
			TOTAL Annual Compensation	Average Annual Compensation	Hourly Rate	TOTAL Annual Compensation	Average Annual Compensation	Hourly Rate	% Increase	CAGR
CSAC	12	480.0	1,089,045	90,754	43.63	907,419	75,618	36.35	20.02%	6.67%
UCS	12	480.0	973,488	81,124	39.00	817,923	68,160	32.77	19.02%	6.34%
CMC	5	200.0	405,664	81,133	39.01	355,633	71,127	34.20	14.07%	4.69%
HC	6	240.0	788,823	131,471	63.21	660,186	110,031	52.90	19.49%	6.50%
LCMH	4	160.0	282,627	70,657	33.97	271,939	67,985	32.68	3.93%	1.31%
NKMH	4	142.5	420,583	105,146	56.76	341,812	85,453	46.13	23.05%	7.68%
NCSS	5	200.0	518602.0	103,720	49.87	430267.0	86,053	41.37	20.53%	6.84%
RMHS	4	156.0	662,005	165,501	81.61	542,521	135,630	66.88	22.02%	7.34%
HCRS	4	152.5	519,406	129,852	65.50	423,843	105,961	53.45	22.55%	7.52%
WCMH	5	198.0	620297.0	124,059	60.25	484653.0	96,931	47.07	27.99%	9.33%
<b>61</b>	<b>Total</b>		<b>6,280,540</b>	<b>102,960</b>	<b>50.14</b>	<b>5,236,196</b>	<b>85,839</b>	<b>41.80</b>	<b>19.95%</b>	<b>6.65%</b>
<b>Hours/week</b>		<b>2,409</b>								
<b>Hours/year</b>		<b>125,268</b>								

Source: Federal Form 990 - Part V Comp - Officers and Schedule A - Employees

The 61 individuals were the individuals that were reported for both the 2004 and 2007 tax years. However, there are a total 84 Officers, Directors and Key Employees reported in the 2007 tax year Form 990 submission. Each of the 84 positions was paid an annualized salary (and total compensation) in excess of \$50,000 per year. Following is a summary chart detailing the top (highest) individual annual compensation, the total number of individuals receiving

salaries (and total compensation) in excess of \$50,000 per year, and the cumulative total annual compensation over \$50,000 by DA follows.

<b>Officers, Directors, Key Staff Total Compensation 2007 Form 990 (FY 2008)</b>			
<b>Designated Agency</b>	<b>Top Individual Annual Total Compensation</b>	<b># Over \$50,000 Salary and Total Comp*</b>	<b>Total Annual Compensation Over \$50,000</b>
CSAC	204,817	13	1,154,220
UCS	179,811	14	1,214,537
CMC	116,181	7	541,070
HC	198,967	8	1,021,039
LCMH	111,600	7	544,227
NKMH	118,756	7	651,220
NCSS	173,040	7	798,602
RMHS	263,821	6	916,049
HCRS	164,630	8	987,926
WCMH	174,428	7	809,731
	<b>TOTAL</b>	<b>84</b>	<b>7,484,401</b>
* All 84 individual salaries are in excess of \$50,000, as well as total compensation			
Source: Federal Form 990 - Part V Comp - Officers and Schedule A - Employees			

For comparison purposes, we recalculated what the total DA salaries from FY 2005 to FY 2009 would have been if the growth had been equal to the CAGR Medical CPI-U (the highest comparative compound annual growth rate used in this report); the savings over the four years on total DA salaries versus actual would have been \$22.21 million.

<b>Derived 2009 Salaries using Medical CPI-U CAGR</b>	(\$ millions)					<b>Derived Cumulative Savings</b>
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	
Derived Salary - FY 2005 to FY 2009 using Medical CPI-U (3.96%)	96.69	101.00	105.00	109.00	113.00	
Actual Salary - FY 2005 to FY 2009	96.69	102.11	110.19	117.65	120.26	
<b>Estimated Savings</b>	<b>\$ -</b>	<b>\$ 1.11</b>	<b>\$ 5.19</b>	<b>\$ 8.65</b>	<b>\$ 7.26</b>	<b>\$ 22.21</b>

### **C. OTHER FINANCIAL CONSIDERATIONS FY 2005 – FY 2009:**

#### *i. Net Gain Allowed:*

In recent years, there have been attempts by the Department of Mental Health to limit gains with consideration to an organization's days of net assets. The question is whether the lack of gain constraint incents the DAs to ensure that they spend as much as necessary so as not to leave more than 3% on the bottom line. This does not suggest that the spending is not legitimate, but if the spending is necessary, or is it slanted toward more costly services. Some examples could include paying over market rent to a related 3<sup>rd</sup> party, or when a psychiatrist delivers services that may not require a psychiatrist, thereby increasing the cost of that service. The metric presented in the National Ranking section that shows Vermont ranked 5<sup>th</sup> in the nation in number of psychiatrist per 100,000 people leads us to wonder if that high percentage is a consequence of this policy or of the multiple DA organizations.

#### *ii. Liquidity – Cash on Hand:*

The Department of Mental Health has benchmarked 60 days of net assets on hand in an attempt to assure appropriate liquidity. In the past, there were incidents when DAs got into

financial trouble and had to be assisted by the State. It is apparent that not all DAs meet the 60 days of net assets goal. In FY 2006, for example, only six of the 10 DAs ended the year with 60 days of net assets. By the end of FY 2008, the same six ended the year with 60 or more days of net assets.

Cash on hand, which is 100% liquid, was also analyzed. Analyzing days of cash on hand for FY 2009 revealed that the Total Cash at year end was \$35.8 million or an average of 51 days on hand. Act 147 of the 1998 session established a Developmental and Mental Health Services Risk Pool Special Fund which had a balance of \$721,609 as of 6/30/09. Although this fund is now managed solely by and for developmental services, the concept of a risk pool is a valid one. If a solely dedicated Community Mental Health Risk Pool was established and maintained, it seems reasonable that the DAs do not each need to maintain 51+ days on hand. A system-wide Risk Pool in conjunction with 45 days of cash on hand for each DA should provide more than sufficient liquidity. We recalculated the cash on hand for fiscal year end 2009 at 45 days to determine the resulting “savings” that could be invested into the Risk Pool. The calculation revealed a difference of \$5.0 million (for 45 days). The same calculation using 30 days of cash on hand results in a difference of \$15.2 million.

Derived Difference of Cash on Hand vs. 6/30/09		
	vs. 45 Days	vs. 30 Days
6/30/09 Cash on Hand	\$ 35,809,321	\$ 35,809,321
Amount Required at "X" days	\$ 30,846,596	\$ 20,564,398
Delta to 6/30/09	\$ 4,962,725	\$ 15,244,923

## **V. National Ranking Comparison**

Finding fully comparative national studies was difficult; the studies were either several years old, or did not appear to be “apples to apples”. However, we have referenced three national studies in comparing Vermont’s standing vs. other states in the particular areas of the studies. Generally, Vermont ranks favorably in quality of mental health care and high on mental health spending. We have also referenced the studies done for the State of Vermont by The Pacific Health Policy Group which were released in September 2007 and March 2008.

### ***A. Kaiser Family Foundation – State Health Facts – Mental Health Spending for FY 2006:***

Mental health spending for all 50 states and the District of Columbia were compared for fiscal year 2006. Vermont ranked #42 on total mental health spending, as one would expect since we are a small state. However, Vermont ranked #6 in per capita mental health spending<sup>3 & 4</sup>.

### ***B. United Cerebral Palsy - The Case for Inclusion 2009:***

The study ranks all 50 States and the District of Columbia on how well they are providing community-based support to Americans with intellectual and developmental disabilities being served by Medicaid. The report uses existing methodology first implemented in 2007. Vermont’s ranking has gone from #3 in 2007, to #2 in 2008, and to #1 in 2009.<sup>5</sup>

### ***C. Ranking America's Mental Health - An Analysis of Depression across the States:***

The study was released on December 11, 2007 for Mental Health America by Thomson Healthcare<sup>6</sup>. This study looked at incidents of depression and suicide rates, mental health resources (expenditures per capita; 24 hour service availability; Psychiatrists, Psychologists

<sup>3</sup> <http://www.statehealthfacts.org/comparetable.jsp?ind=277&cat=5&sub=149&yr=29&typ=4&sort=a>

<sup>4</sup> <http://www.statehealthfacts.org/comparetable.jsp?ind=278&cat=5&sub=149&yr=29&typ=4&sort=a>

<sup>5</sup> [http://www.ucp.org/uploads/Case\\_For\\_Inclusion\\_Report\\_2007.pdf](http://www.ucp.org/uploads/Case_For_Inclusion_Report_2007.pdf)

<sup>6</sup> [http://www.mentalhealthamerica.net/files/Ranking\\_Americas\\_Mental\\_Health.pdf](http://www.mentalhealthamerica.net/files/Ranking_Americas_Mental_Health.pdf)

and socialworkers per 100k population), barriers to treatment, treatment utilization, and socioeconomic characteristics.

Vermont ranked as the 12<sup>th</sup> healthiest state with respect to depression status; however, Vermont's age adjusted suicide rate was 14.23% or the 38<sup>th</sup> highest suicide rate.

State Ranking on:	National Rank	National Median	Vermont
Depression Status (age adjusted)	12th	n/a	n/a
Suicide Rates	38th	11.85%	14.23%

Source: Ranking America's Mental Health: An Analysis of Depression Across the States, December 11, 2007, prepared for Mental Health America by Thomson Healthcare (Table B.1)

The report also analyzed Mental Health Resources by per capita spending, and other metrics per 100,000 in population. As the table below shows Vermont ranked very high on per capita spending (5<sup>th</sup>), which is consistent with the ranking from the Kaiser Family Foundation Mental Health Spending Report for 2006. Additionally the table also provides metrics per 100,000 in population. Vermont has 3.08 facilities providing 24 hours service (1<sup>st</sup> vs. national median) for every 1.27 facilities nationally. Vermont also has 2.27 facilities that provide less than 24 hour service (9<sup>th</sup> nationally) for every 1.32 facilities nationally.

Mental Health Resources Category	National Rank	National Median	Vermont	% of Median
MH Expenditures per Capita	5th	\$ 73.56	\$ 165.95	225.6%
# Organizations w/24 hr treatment per 100,000 population	1st	1.2698	3.0815	242.7%
# Organizations w/less than 24hr treatment per 100,000 population	9th	1.3195	2.2706	172.1%

Source: Ranking America's Mental Health: An Analysis of Depression Across the States, December 11, 2007, prepared for Mental Health America by Thomson Healthcare (Table B.1)

The metrics further reveal that the Vermont mental health system relies on significantly more Psychiatrists per 100k of population (5<sup>th</sup> in the nation) than on Psychologists (38<sup>th</sup>) or social workers (45<sup>th</sup>).

Mental Health Resources Category	National Rank	National Median	Vermont	% of Median
Psychiatrists per 100,000 population	5th	10.2248	25.1048	245.5%
Psychologists per 100,000 population	38th	39.5840	24.6380	62.2%
Socialworkers per 100,000 population	45th	157.9770	72.2700	45.7%

Source: Ranking America's Mental Health: An Analysis of Depression Across the States, December 11, 2007, prepared for Mental Health America by Thomson Healthcare (Table B.1)

## ***D. Financial Sustainability of Vermont Designated Agency Provider System (September 2007) and Designated Agency Reporting and Documentation Requirements (March 2008)***

While the purpose of this report was not to make recommendations at the programmatic or clinical level, the most recent studies conducted by The Pacific Health Policy Group in September 2007<sup>7</sup> and March 2008<sup>8</sup> do make several recommendations in regards to costs and structure. We have chosen to highlight the PHG recommendations that offer administrative costs reductions; they are noted below:

- Transition fee-for service Emergency Services to block grant or other guaranteed funding.
- Implement Standardized Individual Care Plans (Across Programs) – rather than clinicians having to complete an individual care plan for each client that identifies needs, treatment goals, and anticipated courses of treatment.
- PHPG recommends that a case rate reimbursement system be implemented for more programs that just Community Rehabilitation and Treatment. (see final recommendation)
- The State should explore options for assisting DAs with reduction in operating expenses, such as permitting DAs to purchase health insurance through the State employees' insurance plan. While we do not know if the VSEA contract would even allow this, it is a reminder that combining costs across DAs is a valid method for cost containment and reduction. (see final recommendation)

## **VII. Final Comments**

- A new Mental Health Risk Pool Fund should be created (the existing DS Risk Pool Fund should be renamed so as not to cause confusion) and funded with savings from the reduction in DA grants. The fund could be fully funded up front or funded over 2 to 3 years.
- Implement the PHPG recommendations listed above (section VI(D) with particular attention paid to the last 2 bullets which are commented on below:
  - Traditional fee-for-service Medicaid is based on the theory that the State will pay for covered services provided to eligible individuals. The State has a responsibility to prevent discrimination against those individuals. It does not have a responsibility to ensure that any particular level of services is available to those individuals if it is not available to those for whom it does not pay. Implementing a case rate system of reimbursement falls in line with what we believe the Global Commitment Waiver requires. Managed care is based on the theory that the State has established standards of availability of services and that the managed care organization with which it contracts to provide services to Medicaid beneficiaries has the capacity to meet those standards. Those requirements for Medicaid managed care programs are specified in 42 CFR Sections 438.206 and 438.207. Under the terms of the Global Commitment Sec 1115 waiver, Vermont has agreed to provide services to its Medicaid beneficiaries through an intergovernmental agreement with the State's managed care organization (MCO), the Vermont Office of Healthcare Access (OVHA). OVHA has an intergovernmental agreement with the Department of Mental Health which is party to a master grant agreement with the Vermont network of designated mental health agencies (DAs). The master grant agreement is the mechanism through which the MCO contracts to provide the State's Medicaid beneficiaries with most mental health services. This arrangement must therefore

---

<sup>7</sup> <http://www.healthvermont.gov/mh/documents/DASustainRpt0907.pdf>

<sup>8</sup> <http://www.healthvermont.gov/mh/documents/FinalReportDARepRequire..pdf>

meet the availability standards of Medicaid managed care as defined in 42 CFR Section 438. Funding the DAs on a fee-for-service does not.

- What savings, efficiencies and service improvements would be gained by consolidating administrative and executive functions across all DAs? What savings, efficiencies and service improvements would be gained by reducing the number of individual silo-based organizations through consolidating into regional groupings, for example from 10 to 6, while leaving local treatment locations in place? Is it necessary for a truly unified statewide community mental health system to have a Medical Director, an Executive Director/CEO, a CFO/Business Manager, etc. at each service location? The State should challenge and perhaps incent the DAs to look at their organizational structure and collaborate on a consolidation of that would at the very least, combine all administrative functions into one related organization at one site. This one unit would then provide administrative services to the individual DAs, removing the need for administrative support at each site, with the possible exception of reception/scheduling services likely needed on-site.

## **VIII. Appendices**

Appendix 1 - List of FY 2005 DA Audited Financial Statements Preparers

Appendix 2 - Program and Administrative Costs by DA – FY 2005 – FY 2009

Appendix 3 - DA Salary and Fringe, with Health Insurance – FY 2005 – FY 2009

Appendix 4 - Form 990 DA Salary and Fringe Growth by Title FY 2005 – FY 2009

Appendix 5 - Balance Sheet Information - FY 2005 – FY 2009

Appendix 6 - Consumer Price Index and Medical Consumer Price Index for 2005 – 2009

**DESIGNATED AGENCY FY 2005 AUDITED FINANCIAL STATEMENTS  
LIST OF PREPARER AND ISSUE DATE**

<b>Designated Agency</b>	<b>Audited Financial Statement Preparer</b>	<b>Issue Date</b>
Clara Martin Center (CMC)	Kittell Branagan & Sargent	August 17, 2005
Counseling Services of Addison County (CSAC)	Kittell Branagan & Sargent	September 26, 2005
Health Care and Rehabilitation Services of Southeast Vermont (HCRS)	Tyler, Simms & St. Sauveur, CPAs, PC	September 2, 2005
Howard Center (HC)	Kittell Branagan & Sargent	September 9, 2005
Lamoille County Mental Health Services (LCMH)	Kittell Branagan & Sargent	August 26, 2005
Northeast Kingdom Mental Health Services (NKMH)	Kittell Branagan & Sargent	August 19, 2005
Northwest Counseling and Support Services (NCSS)	Kittell Branagan & Sargent	September 8, 2005
Rutland Area Community Services (RMHS)	Kittell Branagan & Sargent	August 31, 2005
United Counseling Services (UCS)	Kittell Branagan & Sargent	September 22, 2005
Washington County Mental Health Services (WCMH)	Kittell Branagan & Sargent	September 1, 2005

**PROGRAM AND ADMINISTRATIVE COSTS FOR DESIGNATED AGENCIES FY05-FY09 - Part 1**

**APPENDIX 2**

		CMC	CSAC	HCRS	HC	LCMH	NKHS	NCSS	RMHS	UCS	WCMH	ALL DAs
	Chart Group	2005	2005	2005	2005	2005	2005	2005	2005	2005	2005	TOTAL
Grand Total	Administration	\$697,622	\$1,259,331	\$2,039,082	\$4,023,400	\$1,220,611	\$1,774,125	\$1,529,708	\$1,941,605	\$1,370,979	\$2,149,086	\$18,005,549
	Operating	\$782,627	\$1,341,387	\$2,502,716	\$5,149,242	\$1,924,779	\$6,786,821	\$2,282,309	\$1,980,570	\$1,743,321	\$3,437,296	\$27,931,068
	Personal Svcs	\$4,119,818	\$10,525,610	\$18,639,157	\$35,489,993	\$5,151,403	\$11,798,588	\$14,471,023	\$15,763,584	\$8,089,225	\$26,900,342	\$150,948,743
	Expenses Total	\$5,600,067	\$13,126,328	\$23,180,955	\$44,662,635	\$8,296,793	\$20,359,534	\$18,283,040	\$19,685,759	\$11,203,525	\$32,486,724	\$196,885,360
ADMIN PERCENT OF TOTAL		12.46%	9.59%	8.80%	9.01%	14.71%	8.71%	8.37%	9.86%	12.24%	6.62%	9.15%
ADMIN PERCENT OF DIRECT		14.23%	10.61%	9.64%	9.90%	17.25%	9.55%	9.13%	10.94%	13.94%	7.08%	10.07%
	Chart Group	2006	2006	2006	2006	2006	2006	2006	2006	2006	2006	TOTAL
Grand Total	Administration	\$1,032,035	\$1,385,073	\$2,265,476	\$4,440,188	\$1,271,402	\$1,746,973	\$1,741,955	\$2,041,959	\$1,459,829	\$2,397,646	\$19,782,536
	Operating	\$983,556	\$1,479,856	\$2,614,044	\$5,833,019	\$1,915,794	\$7,019,393	\$2,423,097	\$2,235,808	\$1,872,985	\$3,813,459	\$30,191,011
	Personal Svcs	\$4,555,291	\$11,163,795	\$18,404,266	\$37,957,082	\$5,492,460	\$11,480,681	\$15,247,359	\$16,520,732	\$8,309,285	\$28,909,650	\$158,040,601
	Expenses Total	\$6,570,882	\$14,028,724	\$23,283,786	\$48,230,289	\$8,679,656	\$20,247,047	\$19,412,411	\$20,798,499	\$11,642,099	\$35,120,755	\$208,014,148
ADMIN PERCENT OF TOTAL		15.71%	9.87%	9.73%	9.21%	14.65%	8.63%	8.97%	9.82%	12.54%	6.83%	9.51%
ADMIN PERCENT OF DIRECT		18.63%	10.95%	10.78%	10.14%	17.16%	9.44%	9.86%	10.89%	14.34%	7.33%	10.51%
	Chart Group	2007	2007	2007	2007	2007	2007	2007	2007	2007	2007	TOTAL
Grand Total	Administration	\$1,121,062	\$1,460,422	\$2,593,397	\$4,576,545	\$1,240,440	\$2,083,920	\$1,843,713	\$2,305,559	\$1,315,629	\$3,002,565	\$21,543,252
	Operating	\$1,135,355	\$1,876,361	\$2,913,922	\$6,185,294	\$2,334,954	\$2,281,965	\$2,500,395	\$2,141,766	\$1,983,687	\$3,938,351	\$27,292,050
	Personal Svcs	\$5,009,943	\$12,320,096	\$19,048,354	\$40,036,447	\$6,507,644	\$18,224,036	\$16,995,704	\$17,259,506	\$9,006,358	\$30,704,726	\$175,112,814
	Expenses Total	\$7,266,360	\$15,656,879	\$24,555,673	\$50,798,286	\$10,083,038	\$22,589,921	\$21,339,812	\$21,706,831	\$12,305,674	\$37,645,642	\$223,948,116
ADMIN PERCENT OF TOTAL		15.43%	9.33%	10.56%	9.01%	12.30%	9.22%	8.64%	10.62%	10.69%	7.98%	9.62%
ADMIN PERCENT OF DIRECT		18.24%	10.29%	11.81%	9.90%	14.03%	10.16%	9.46%	11.88%	11.97%	8.67%	10.64%
	Chart Group	2008	2008	2008	2008	2008	2008	2008	2008	2008	2008	TOTAL
Grand Total	Administration	\$1,148,826	\$1,660,467	\$3,009,271	\$5,017,952	\$1,508,383	\$2,453,466	\$2,226,690	\$2,494,548	\$1,422,090	\$3,289,037	\$24,230,730
	Operating	\$1,239,247	\$1,720,179	\$3,667,567	\$6,962,182	\$2,799,329	\$2,788,610	\$2,583,353	\$2,540,211	\$2,282,490	\$4,171,064	\$30,754,232
	Personal Svcs	\$4,912,827	\$12,453,007	\$19,511,591	\$43,459,603	\$7,011,777	\$20,165,294	\$19,379,199	\$17,345,373	\$9,353,713	\$32,174,744	\$185,767,128
	Expenses Total	\$7,300,900	\$15,833,653	\$26,188,429	\$55,439,737	\$11,319,489	\$25,407,370	\$24,189,242	\$22,380,132	\$13,058,293	\$39,634,845	\$240,752,090
ADMIN PERCENT OF TOTAL		15.74%	10.49%	11.49%	9.05%	13.33%	9.66%	9.21%	11.15%	10.89%	8.30%	10.06%
ADMIN PERCENT OF DIRECT		18.67%	11.72%	12.98%	9.95%	15.37%	10.69%	10.14%	12.54%	12.22%	9.05%	11.19%
	Chart Group	2009	2009	2009	2009	2009	2009	2009	2009	2009	2009	TOTAL
Grand Total	Administration	\$1,202,136	\$1,722,671	\$2,989,460	\$5,245,324	\$1,434,460	\$2,588,936	\$2,348,037	\$2,593,646	\$1,599,539	\$3,336,144	\$25,060,353
	Operating	\$1,084,181	\$1,817,450	\$3,642,982	\$6,985,800	\$3,431,337	\$2,687,482	\$2,905,076	\$2,458,016	\$2,172,150	\$3,967,493	\$31,151,967
	Personal Svcs	\$4,898,685	\$12,887,226	\$20,710,114	\$45,844,878	\$7,443,182	\$20,383,271	\$20,493,663	\$18,183,261	\$9,662,392	\$33,481,178	\$193,987,850
	Expenses Total	\$7,185,002	\$16,427,347	\$27,342,556	\$58,076,002	\$12,308,979	\$25,659,689	\$25,746,776	\$23,234,923	\$13,434,081	\$40,784,815	\$250,200,170
ADMIN PERCENT OF TOTAL		16.73%	10.49%	10.93%	9.03%	11.65%	10.09%	9.12%	11.16%	11.91%	8.18%	10.02%
ADMIN PERCENT OF DIRECT		20.09%	11.72%	12.28%	9.93%	13.19%	11.22%	10.03%	12.57%	13.52%	8.91%	11.13%

**PROGRAM AND ADMINISTRATIVE COSTS FOR DESIGNATED AGENCIES FY05-FY09 - Part 2**

**APPENDIX 2**

<b>Expense Totals</b>		<b>2005</b>	<b>2005</b>	<b>2005</b>	<b>2005</b>	<b>2005</b>	<b>2005</b>	<b>2005</b>	<b>2005</b>	<b>2005</b>	<b>2005</b>	<b>TOTAL</b>
Grand Total	Administration	\$697,622	\$1,259,331	\$2,039,082	\$4,023,400	\$1,220,611	\$1,774,125	\$1,529,708	\$1,941,605	\$1,370,979	\$2,149,086	\$18,005,549
	Operating	\$782,627	\$1,341,387	\$2,502,716	\$5,149,242	\$1,924,779	\$6,786,821	\$2,282,309	\$1,980,570	\$1,743,321	\$3,437,296	\$27,931,068
	Personal Svcs	\$4,119,818	\$10,525,610	\$18,639,157	\$35,489,993	\$5,151,403	\$11,798,588	\$14,471,023	\$15,763,584	\$8,089,225	\$26,900,342	\$150,948,743
	Expenses Total	\$5,600,067	\$13,126,328	\$23,180,955	\$44,662,635	\$8,296,793	\$20,359,534	\$18,283,040	\$19,685,759	\$11,203,525	\$32,486,724	\$196,885,360
<b>Expense Totals</b>		<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>2009</b>	<b>TOTAL</b>
Grand Total	Administration	\$1,202,136	\$1,722,671	\$2,989,460	\$5,245,324	\$1,434,460	\$2,588,936	\$2,348,037	\$2,593,646	\$1,599,539	\$3,336,144	\$25,060,353
	Operating	\$1,084,181	\$1,817,450	\$3,642,982	\$6,985,800	\$3,431,337	\$2,687,482	\$2,905,076	\$2,458,016	\$2,172,150	\$3,967,493	\$31,151,967
	Personal Svcs	\$4,898,685	\$12,887,226	\$20,710,114	\$45,844,878	\$7,443,182	\$20,383,271	\$20,493,663	\$18,183,261	\$9,662,392	\$33,481,178	\$193,987,850
	Expenses Total	\$7,185,002	\$16,427,347	\$27,342,556	\$58,076,002	\$12,308,979	\$25,659,689	\$25,746,776	\$23,234,923	\$13,434,081	\$40,784,815	\$250,200,170
<b>2009 % MH</b>		<b>CMC</b>	<b>CSAC</b>	<b>HCRS</b>	<b>HC</b>	<b>LCMH</b>	<b>NKHS</b>	<b>NCSS</b>	<b>RMHS</b>	<b>UCS</b>	<b>WCMH</b>	<b>ALL DAs</b>
	Rev	85.3%	56.8%	54.6%	56.0%	61.9%	36.4%	52.0%	33.1%	42.3%	62.8%	100.0%
	Exp	84.4%	57.1%	55.8%	56.2%	61.7%	34.6%	51.3%	32.1%	42.9%	63.4%	50.5%
<b>2005 % by cost center</b>		<b>CMC</b>	<b>CSAC</b>	<b>HCRS</b>	<b>HC</b>	<b>LCMH</b>	<b>NKHS</b>	<b>NCSS</b>	<b>RMHS</b>	<b>UCS</b>	<b>WCMH</b>	<b>ALL DAs</b>
	Admin % of total	12.5%	9.6%	8.8%	9.0%	14.7%	8.7%	8.4%	9.9%	12.2%	6.6%	9.1%
	Operating % of total	14.0%	10.2%	10.8%	11.5%	23.2%	33.3%	12.5%	10.1%	15.6%	10.6%	14.2%
	Personal svc % of total	73.6%	80.2%	80.4%	79.5%	62.1%	58.0%	79.1%	80.1%	72.2%	82.8%	76.7%
	Admin % of direct	14.2%	10.6%	9.6%	9.9%	17.2%	9.5%	9.1%	10.9%	13.9%	7.1%	10.1%
<b>2009 by cost center</b>		<b>CMC</b>	<b>CSAC</b>	<b>HCRS</b>	<b>HC</b>	<b>LCMH</b>	<b>NKHS</b>	<b>NCSS</b>	<b>RMHS</b>	<b>UCS</b>	<b>WCMH</b>	<b>ALL DAs</b>
	Admin % of total	16.7%	10.5%	10.9%	9.0%	11.7%	10.1%	9.1%	11.2%	11.9%	8.2%	10.0%
	Operating % of total	15.1%	11.1%	13.3%	12.0%	27.9%	10.5%	11.3%	10.6%	16.2%	9.7%	12.5%
	Personal svc % of total	68.2%	78.4%	75.7%	78.9%	60.5%	79.4%	79.6%	78.3%	71.9%	82.1%	77.5%
	Admin % of direct	20.1%	11.7%	12.3%	9.9%	13.2%	11.2%	10.0%	12.6%	13.5%	8.9%	11.1%
<b>2005 - 2009 CAGR</b>		<b>CMC</b>	<b>CSAC</b>	<b>HCRS</b>	<b>HC</b>	<b>LCMH</b>	<b>NKHS</b>	<b>NCSS</b>	<b>RMHS</b>	<b>UCS</b>	<b>WCMH</b>	<b>ALL DAs</b>
	Administration	14.6%	8.1%	10.0%	6.9%	4.1%	9.9%	11.3%	7.5%	3.9%	11.6%	8.6%
	Operating	8.5%	7.9%	9.8%	7.9%	15.6%	-20.7%	6.2%	5.5%	5.7%	3.7%	2.8%
	Personal Svcs	4.4%	5.2%	2.7%	6.6%	9.6%	14.6%	9.1%	3.6%	4.5%	5.6%	6.5%
	Expenses Total	6.4%	5.8%	4.2%	6.8%	10.4%	6.0%	8.9%	4.2%	4.6%	5.9%	6.2%

**Designated Agency Salary, Fringe in Health Information FY05-FY09**

<b>CSAC</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>Total</b>
Salary	6,310,309	6,788,840	7,614,464	7,825,680	7,565,566	36,104,859
Fringe	1,746,244	1,965,284	2,212,017	2,378,626	2,514,022	10,816,193
Health Insurance - included in fringe above	946,720	1,011,393	1,237,427	1,326,009	1,476,441	5,997,990
Fringe % of Salary	27.67%	28.95%	29.05%	30.40%	33.23%	29.96%
Health Insurance % of Fringe	54.21%	51.46%	55.94%	55.75%	58.73%	55.45%
Health Insurance % of Salary	15.00%	14.90%	16.25%	16.94%	19.52%	16.61%
% Salary Increase Over Previous Year		7.05%	10.84%	2.70%	-3.44%	
% Fringe Increase Over Previous Year		11.15%	11.15%	7.00%	5.39%	
% Health Insurance Increase Over Previous Year		6.39%	18.27%	6.68%	10.19%	

<b>CMC</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>Total</b>
Salary	3,091,334	3,533,718	3,967,074	4,004,078	4,559,474	19,155,678
Fringe	829,722	1,085,299	1,210,154	1,205,246	1,522,025	5,852,446
Health Insurance - included in fringe above	253,876	345,099	384,378	318,677	313,015	1,615,044
Fringe % of Salary	26.84%	30.71%	30.50%	30.10%	33.38%	30.55%
Health Insurance % of Fringe	30.60%	31.80%	31.76%	26.44%	20.57%	27.60%
Health Insurance % of Salary	8.21%	9.77%	9.69%	7.96%	6.87%	8.43%
% Salary Increase Over Previous Year		12.52%	10.92%	0.92%	12.18%	
% Fringe Increase Over Previous Year		23.55%	10.32%	-0.41%	20.81%	
% Health Insurance Increase Over Previous Year		26.43%	10.22%	-20.62%	-1.81%	

<b>HCHS</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>Total</b>
Salary	23,477,550	24,943,531	26,965,048	29,232,197	29,232,197	133,850,522
Fringe	7,727,540	8,767,576	8,666,717	9,675,011	10,193,162	45,030,005
Health Insurance - included in fringe above	3,708,046	4,045,332	4,221,059	4,641,257	4,947,444	21,563,139
Fringe % of Salary	32.91%	35.15%	32.14%	33.10%	34.87%	33.64%
Health Insurance % of Fringe	47.98%	46.14%	48.70%	47.97%	48.54%	47.89%
Health Insurance % of Salary	15.79%	16.22%	15.65%	15.88%	16.92%	16.11%
% Salary Increase Over Previous Year		5.88%	7.50%	7.76%	0.00%	
% Fringe Increase Over Previous Year		11.86%	-1.16%	10.42%	5.08%	
% Health Insurance Increase Over Previous Year		8.34%	4.16%	9.05%	6.19%	

<b>HCRS</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>Total</b>
Salary	10,836,048	11,010,868	11,132,041	11,471,583	12,017,146	56,467,686
Fringe	3,626,835	3,842,355	4,017,165	4,140,945	4,610,081	20,237,381
Health Insurance - included in fringe above	2,153,974	2,267,987	2,496,072	2,570,174	2,934,484	12,422,691
Fringe % of Salary	33.47%	34.90%	36.09%	36.10%	38.36%	35.84%
Health Insurance % of Fringe	59.39%	59.03%	62.14%	62.07%	63.65%	61.38%
Health Insurance % of Salary	19.88%	20.60%	22.42%	22.40%	24.42%	22.00%
% Salary Increase Over Previous Year		1.59%	1.09%	2.96%	4.54%	
% Fringe Increase Over Previous Year		5.61%	4.35%	2.99%	10.18%	
% Health Insurance Increase Over Previous Year		5.03%	9.14%	2.88%	12.41%	

<b>LCMH</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>Total</b>
Salary	3,923,102	3,974,334	4,715,017	5,428,539	5,714,851	23,755,843
Fringe	1,440,475	1,538,944	1,733,237	1,973,624	1,942,257	8,628,537
Health Insurance - included in fringe above	1,030,986	1,127,316	1,283,501	1,434,756	1,423,684	6,300,243

Fringe % of Salary	36.72%	38.72%	36.76%	36.36%	33.99%	36.32%
Health Insurance % of Fringe	71.57%	73.25%	74.05%	72.70%	73.30%	73.02%
Health Insurance % of Salary	26.28%	28.36%	27.22%	26.43%	24.91%	26.52%
% Salary Increase Over Previous Year		1.29%	15.71%	13.14%	5.01%	
% Fringe Increase Over Previous Year		6.40%	11.21%	12.18%	-1.61%	
% Health Insurance Increase Over Previous Year		8.55%	12.17%	10.54%	-0.78%	

<b>NKHS</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>Total</b>
Salary	9,569,123	9,968,112	10,786,699	11,281,232	11,296,709	52,901,875
Fringe	3,313,111	3,744,239	3,534,663	4,526,847	4,378,261	19,497,121
Health Insurance - included in fringe above	1,619,054	1,933,065	1,545,487	2,426,330	2,112,231	9,636,167

Fringe % of Salary	34.62%	37.56%	32.77%	40.13%	38.76%	36.86%
Health Insurance % of Fringe	48.87%	51.63%	43.72%	53.60%	48.24%	49.42%
Health Insurance % of Salary	16.92%	19.39%	14.33%	21.51%	18.70%	18.22%
% Salary Increase Over Previous Year		4.00%	7.59%	4.38%	0.14%	
% Fringe Increase Over Previous Year		11.51%	-5.93%	21.92%	-3.39%	
% Health Insurance Increase Over Previous Year		16.24%	-25.08%	36.30%	-14.87%	

<b>RMHS</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>Total</b>
Salary	8,415,235	8,998,106	9,767,324	10,110,556	10,694,976	47,986,197
Fringe	2,213,744	2,423,812	2,730,399	2,836,755	2,878,634	13,083,344
Health Insurance - included in fringe above	1,150,161	1,162,220	1,425,674	1,672,184	1,484,668	6,894,907

Fringe % of Salary	26.31%	26.94%	27.95%	28.06%	26.92%	27.26%
Health Insurance % of Fringe	51.96%	47.95%	52.21%	58.95%	51.58%	52.70%
Health Insurance % of Salary	13.67%	12.92%	14.60%	16.54%	13.88%	14.37%
% Salary Increase Over Previous Year		6.48%	7.88%	3.39%	5.46%	
% Fringe Increase Over Previous Year		8.67%	11.23%	3.75%	1.45%	
% Health Insurance Increase Over Previous Year		1.04%	18.48%	14.74%	-12.63%	

<b>NCSS</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>Total</b>
Salary	8,787,957	9,215,550	9,950,169	11,394,845	12,237,204	51,585,725
Fringe	2,879,313	3,029,218	3,440,193	3,735,635	3,966,664	17,051,023
Health Insurance - included in fringe above	1,506,358	1,580,393	1,799,446	1,966,313	2,169,197	9,021,707
Fringe % of Salary	32.76%	32.87%	34.57%	32.78%	32.41%	33.05%
Health Insurance % of Fringe	52.32%	52.17%	52.31%	52.64%	54.69%	52.91%
Health Insurance % of Salary	17.14%	17.15%	18.08%	17.26%	17.73%	17.49%
% Salary Increase Over Previous Year		4.64%	7.38%	12.68%	6.88%	
% Fringe Increase Over Previous Year		4.95%	11.95%	7.91%	5.82%	
% Health Insurance Increase Over Previous Year		4.68%	12.17%	8.49%	9.35%	

<b>UCS</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>Total</b>
Salary	6,115,673	6,477,783	6,856,022	7,155,473	7,137,370	33,742,322
Fringe	1,155,337	1,291,552	1,425,893	1,483,054	1,542,244	6,898,081
Health Insurance - included in fringe above	326,201	385,081	438,615	505,024	545,826	2,200,747
Fringe % of Salary	18.89%	19.94%	20.80%	20.73%	21.61%	20.44%
Health Insurance % of Fringe	28.23%	29.82%	30.76%	34.05%	35.39%	31.90%
Health Insurance % of Salary	5.33%	5.94%	6.40%	7.06%	7.65%	6.52%
% Salary Increase Over Previous Year		5.59%	5.52%	4.18%	-0.25%	
% Fringe Increase Over Previous Year		10.55%	9.42%	3.85%	3.84%	
% Health Insurance Increase Over Previous Year		15.29%	12.21%	13.15%	7.48%	

<b>WCMH</b>	<b>FY05</b>	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>Total</b>
Salary	16,167,069	17,198,057	18,432,272	19,747,990	19,806,363	91,351,751
Fringe	5,055,250	6,109,045	6,280,576	6,565,861	7,124,060	31,134,792
Health Insurance - included in fringe	3,020,795	3,668,674	3,643,536	3,942,887	4,637,474	

above

18,913,366

Fringe % of Salary	31.27%	35.52%	34.07%	33.25%	35.97%	34.08%
Health Insurance % of Fringe	59.76%	60.05%	58.01%	60.05%	65.10%	60.75%
Health Insurance % of Salary	18.68%	21.33%	19.77%	19.97%	23.41%	20.70%
% Salary Increase Over Previous Year		5.99%	6.70%	6.66%	0.29%	
% Fringe Increase Over Previous Year		17.25%	2.73%	4.34%	7.84%	
% Health Insurance Increase Over Previous Year		17.66%	-0.69%	7.59%	14.98%	

Totals	FY05	FY06	FY07	FY08	FY09	Total
Salary	96,693,400	\$102,108,900	\$ 110,186,129	117,652,173	\$120,261,856	\$ 46,902,458
Fringe	29,987,571	\$ 33,797,324	\$ 35,251,015	38,521,603	\$ 40,671,409	\$ 78,228,923
Health Insurance - included in fringe above	\$15,716,172	\$ 17,526,560	\$ 18,475,194	20,803,609	\$ 22,044,465	\$ 94,566,000

2009 Delta	FY05	FY06	FY07	FY08
Salary	\$23,568,456	\$ 18,152,956	\$ 10,075,727	\$ 2,609,683
Fringe	\$10,683,839	\$ 6,874,085	\$ 5,420,394	\$ 2,149,806

Federal Form 990 - Part V Comp - Officers and Schedule A - Employees by Title

APPENDIX 4

#	Title	Hrs/week	2007					2004				
			Compensation	Benefits	Expenses	TOTAL COMP	Hourly Rate	Compensation	Benefits	Expenses	TOTAL COMP	Hourly Rate
1	Adv Practice	40.0	69,298	2,021	250	71,569	34.408	59,717	1,792	250	61,759	29.692
1	Adv Practice	40.0	66,870	1,941	250	69,061	33.202	57,902	1,737	250	59,889	28.793
1	Asst Dir.	40.0	73,034	0	0	73,034	35.113	60,586	0	0	60,586	29.128
1	BH Director	40.0	80,000	0	0	80,000	38.462	67,900	0	0	67,900	32.644
1	CEO	37.5	108,531	10,225	0	118,756	60.901	89,831	0	0	89,831	46.067
1	CEO	37.5	129,543	14,729	0	144,272	73.986	128,631	12,459	0	141,090	72.354
1	CFO	40.0	83,956	2,488	250	86,694	41.680	68,602	2,058	250	70,910	34.091
1	CFO	40.0	87,460	0	0	87,460	42.048	76,276	0	0	76,276	36.671
1	CFO	37.5	99,764	9,388	0	109,152	55.975	79,705	0	0	79,705	40.874
1	CFO	40.0	80,000	0	0	80,000	38.462	74,500	0	0	74,500	35.817
1	CFO	37.5	93,190	18,630	0	111,820	57.344	90,041	20,363	0	110,404	56.617
1	CFO	38.0	89,124	13,256	0	102,380	51.812	73,083	0	0	73,083	36.985
1	Child Psych	40.0	128,031	3,193	250	131,474	63.209	130,247	3,907	250	134,404	64.617
1	Childrens DI	40.0	67,357	0	0	67,357	32.383	51,775	14,479	0	66,254	31.853
1	Clinician	40.0	57,921	1,169	250	59,340	28.529	55,654	1,077	250	56,981	27.395
1	Clinician	40.0	70,543	0	0	70,543	33.915	65,628	0	0	65,628	31.552
1	Clinician	40.0	92,080	9,914	0	101,994	49.036	80,773	0	0	80,773	38.833
1	CRT Dir	40.0	77,055	0	0	77,055	37.046	57,662	14,573	0	72,235	34.728
1	Dir Children	40.0	60,933	0	0	60,933	29.295	50,470	0	0	50,470	24.264
1	Dir Er Svcs	40.0	70,699	0	0	70,699	33.990	57,587	0	0	57,587	27.686
1	Dir HR	40.0	69,022	0	0	69,022	33.184	58,045	0	0	58,045	27.906
1	Dir Individ	40.0	94,024	13,766	0	107,790	51.822	91,775	0	0	91,775	44.123
1	Dir Mental Health	37.5	89,389	6,704	0	96,093	49.278	74,735	0	0	74,735	38.326
1	Dir of Devel	40.0	71,431	0	0	71,431	34.342	60,587	0	0	60,587	29.128
1	Dir of HR	40.0	71,162	0	0	71,162	34.213	62,085	0	0	62,085	29.849
1	Dir Outpatient	40.0	74,199	0	0	74,199	35.673	69,188	0	0	69,188	33.263
1	Dir Outpatient	40.0	62,968	0	0	62,968	30.273	51,500	0	0	51,500	24.760
1	Director	40.0	104,871	25,107	0	129,978	62.489	87,446	16,089	0	103,535	49.776
1	Director	40.0	109,148	10,605	0	119,753	57.574	85,486	11,851	0	97,337	46.797
1	Div Dir	40.0	85,906	1,911	250	88,067	42.340	64,815	1,292	250	66,357	31.902
1	Div Dir	40.0	76,840	2,235	250	79,325	38.137	63,364	1,901	250	65,515	31.498
1	Div Dir	40.0	65,189	1,881	250	67,320	32.365	53,105	1,593	250	54,948	26.417
1	Div Dir	40.0	63,166	1,826	250	65,242	31.366	50,541	1,516	250	52,307	25.148
1	Div. Dir.	40.0	106,354	0	0	106,354	51.132	85,486	17,722	0	103,208	49.619
1	Div. Dir.	40.0	102,950	0	0	102,950	49.495	86,212	17,780	0	103,992	49.996

1	DS Director	40.0	72,925	0	0	72,925	35.060	52,898	14,532	0	67,430	32.418
1	DS Director	40.0	80,000	0	0	80,000	38.462	67,900	0	0	67,900	32.644
1	Exec Dir	40.0	101,565	5,943	250	107,758	51.807	82,217	2,467	250	84,934	40.834
1	Exec Dir	40.0	115,574	0	0	115,574	55.564	85,583	0	0	85,583	41.146
1	Exec Dir	40.0	162,343	36,624	0	198,967	95.657	118,750	11,098	0	129,848	62.427
1	Exec Dir	40.0	105,562	0	0	105,562	50.751	80,967	0	0	80,967	38.926
1	Exec Dir	40.0	112,956	20,749	0	133,705	64.281	94,000	0	0	94,000	45.192
1	Exec Dir/CEO	40.0	110,469	5,712	0	116,181	55.856	103,597	0	0	103,597	49.806
1	Finance Dir	40.0	73,829	0	0	73,829	35.495	69,188	0	0	69,188	33.263
1	HR Dir.	37.5	91,342	9,367	0	100,709	51.646	76,541	12,902	0	89,443	45.868
1	HR Director	40.0	65,290	0	0	65,290	31.389	51,117	14,903	0	66,020	31.740
1	Medical Dir	40.0	199,632	4,935	250	204,817	98.470	142,199	4,266	250	146,715	70.536
1	Medical Dir.	40.0	130,821	0	0	130,821	62.895	111,729	10,537	0	122,266	58.782
1	Medical Dir.	40.0	173,040	0	0	173,040	83.192	139,000	0	0	139,000	66.827
1	O/P Clinician	40.0	56,660	1,468	250	58,378	28.066	51,160	1,290	250	52,700	25.337
1	Phys. Asst.	40.0	82,221	0	0	82,221	39.529	60,218	0	0	60,218	28.951
1	Program Dir	40.0	65,888	0	0	65,888	31.677	57,677	0	0	57,677	27.729
1	Program Dir	40.0	64,973	0	0	64,973	31.237	55,998	0	0	55,998	26.922
1	Psychiatrist	40.0	149,035	0	0	149,035	71.651	129,343	0	0	129,343	62.184
1	Psychiatrist	30.0	89,844	6,738	0	96,582	61.912	97,541	0	0	97,541	62.526
1	Psychiatrist	40.0	187,964	0	0	187,964	90.367	159,109	0	0	159,109	76.495
1	Psychiatrist	40.0	144,626	17,979	0	162,605	78.175	73,917	8,989	0	82,906	39.859
1	Psychiatrist	40.0	153,603	20,825	0	174,428	83.860	145,022	0	0	145,022	69.722
1	VP of Clinic	38.0	116,824	0	0	116,824	59.121	79,759	0	0	79,759	40.364
1	VP of Dev Se	38.0	93,396	0	0	93,396	47.265	80,841	0	0	80,841	40.911
1	VP/Psychiatrist	40.0	263,821	0	0	263,821	126.837	222,812	0	0	222,812	107.121
<b>61</b>	<b>Total / Hourly Rate</b>		<b>5,996,211</b>	<b>281,329</b>	<b>3,000</b>	<b>6,280,540</b>	<b>50.137</b>	<b>5,010,023</b>	<b>223,173</b>	<b>3,000</b>	<b>5,236,196</b>	<b>41.800</b>

Hours/week	2,409.0
Hours/year	125,268.0

<b>2004 vs. 2007 growth</b>	
Gross % Increase (total comp)	19.9%
Compound Annual Growth Rate (CAGR)	6.65%

**Designated Agencies - Balance Sheet Information**

	Clara Martin Center	Counseling Service of Addison County	Health Care and Rehab Services of Southeast Vermont	Howard Center for Human Services	Lamoille County Mental Health Services	Northeast Kingdom Mental Health Services	Northwest Counseling and Support Services	Rutland Area Community Services	United Counseling Services	Washington County Mental Health Services	Total
<b>2005 Balance Sheet</b>											
cash & equiv	762,041	1,249,985	538,912	1,898,289	108,849	1,248,326	2,669,455	2,055,800	1,778,833	1,912,380	14,222,870
current assets	1,290,255	2,505,759	3,375,246	5,885,620	1,263,826	3,307,213	4,588,666	3,846,506	3,001,158	4,128,974	33,193,223
fixed assets	1,272,366	1,628,260	2,659,270	14,533,637	486,018	2,557,980	3,205,591	1,747,348	2,183,799	4,083,301	34,357,570
AP	260,083	641,354	839,931	1,106,867	327,986	476,455	496,700	495,468	392,774	759,298	5,796,916
current liabilities	570,697	1,209,243	2,065,798	5,628,237	633,003	2,428,100	1,426,819	1,517,038	1,149,219	2,939,419	19,567,573
LT liabilities	848,965	1,196,077	1,771,553	5,970,514	215,739	0	2,969,911	943,530	1,240,186	2,696,507	17,852,982
net gain/loss	245,370	303,151	552,378	651,395	324,812	248,380	390,653	297,347	113,401	376,217	3,503,104

<b>2009 Balance Sheet</b>											
cash	1,363,533	2,741,447	1,301,081	8,477,654	1,683,716	3,557,081	2,920,237	3,476,291	2,467,231	7,821,050	35,809,321
current assets	1,854,287	3,841,641	5,669,886	12,506,729	2,580,741	4,871,913	5,835,374	4,251,727	4,767,176	10,816,628	56,996,102
fixed assets	2,361,606	5,450,192	12,610,203	11,524,660	1,577,994	5,044,755	7,522,873	4,925,836	1,817,402	4,836,200	57,671,721
AP	859,925	1,500,840	3,399,943	6,354,684	1,519,997	2,417,655	673,161	880,441	1,889,752	6,209,766	25,706,164
current liabilities	1,295,797	2,098,183	3,643,214	7,320,354	2,147,019	2,708,923	1,934,327	1,608,199	2,265,117	6,466,786	31,487,919
LT liabilities	1,654,890	3,955,411	12,063,650	5,443,269	192,869	2,006,664	6,635,341	3,539,330	1,007,273	3,364,634	39,863,331
net gain/loss	101,888	(19,243)	259,300	0	155,772	260,928	141,276	190,785	198,421	876,250	2,165,377

<b>2005 - 2009 CAGR</b>											
cash	15.7%	21.7%	24.7%	45.4%	98.3%	29.9%	2.3%	14.0%	8.5%	42.2%	26.0%
current assets	9.5%	11.3%	13.8%	20.7%	19.5%	10.2%	6.2%	2.5%	12.3%	27.2%	14.5%
fixed assets	16.7%	35.3%	47.6%	-5.6%	34.2%	18.5%	23.8%	29.6%	-4.5%	4.3%	13.8%
AP	34.8%	23.7%	41.8%	54.8%	46.7%	50.1%	7.9%	15.5%	48.1%	69.1%	45.1%
current liabilities	22.8%	14.8%	15.2%	6.8%	35.7%	2.8%	7.9%	1.5%	18.5%	21.8%	12.6%
LT liabilities	18.2%	34.9%	61.5%	-2.3%	-2.8%		22.3%	39.2%	-5.1%	5.7%	22.2%
net gain/loss	-19.7%		-17.2%	-100.0%	-16.8%	1.2%	-22.5%	-10.5%	15.0%	23.5%	-11.3%

<b>Cash on hand</b>											
days	67.6	59.4	16.9	52.0	48.7	49.4	40.4	53.3	65.4	68.3	51.0
months	2.3	2.0	0.6	1.7	1.6	1.6	1.3	1.8	2.2	2.3	1.7

<b>30 days of cash on hand</b>											
amt required	\$ 590,548	\$ 1,350,193	\$ 2,247,333	\$ 4,773,370	\$ 1,011,697	\$ 2,109,016	\$ 2,116,173	\$ 1,909,720	\$ 1,104,171	\$ 3,352,177	\$ 20,564,398
delta to actual	\$ 772,985	\$ 1,391,254	\$ (946,252)	\$ 3,704,284	\$ 672,019	\$ 1,448,065	\$ 804,064	\$ 1,566,571	\$ 1,363,060	\$ 4,468,873	\$ 15,244,923

<b>45 days of cash on hand</b>											
amt required	\$ 885,822	\$ 2,025,289	\$ 3,371,000	\$ 7,160,055	\$ 1,517,545	\$ 3,163,523	\$ 3,174,260	\$ 2,864,580	\$ 1,656,257	\$ 5,028,265	\$ 30,846,596
delta to actual	\$ 477,711	\$ 716,158	\$ (2,069,919)	\$ 1,317,599	\$ 166,171	\$ 393,558	\$ (254,023)	\$ 611,711	\$ 810,974	\$ 2,792,785	\$ 4,962,725

APPENDIX 6

Consumer Price Index and Medical Consumer Price Index - 2005 through 2009

Medical CPU-U						
	2005	2006	2007	2008	2009	
Jan	316.8 4.3%	329.5 4.0%	343.51 4.3%	360.459 4.9%	369.83 2.6%	
Feb	319.3 4.3%	332.1 4.0%	346.458 4.3%	361.155 4.2%	372.405 3.1%	
Mar	320.7 4.3%	333.8 4.1%	347.172 4.0%	363 4.6%	373.189 2.8%	
Apr	321.5 4.3%	334.7 4.1%	348.225 4.0%	363.184 4.3%	374.17 3.0%	
May	322.2 4.3%	335.6 4.2%	349.087 4.0%	363.396 4.1%	375.026 3.2%	
Jun	322.9 4.2%	336 4.1%	349.51 4.0%	363.616 4.0%	375.093 3.2%	
Jul	324.1 4.2%	337 4.0%	351.643 4.3%	363.963 3.5%	375.739 3.2%	
Aug	323.9 3.9%	337.7 4.3%	352.961 4.5%	364.477 3.3%	376.537 3.3%	
Sep	324.6 3.9%	338.3 4.2%	353.723 4.6%	365.036 3.2%	377.727 3.5%	
Oct	326.2 4.1%	339.3 4.0%	355.653 4.8%	365.746 2.8%		
Nov	328.1 4.5%	340.1 3.7%	357.041 5.0%	366.613 2.7%		
Dec	328.4 4.3%	340.1 3.6%	357.661 5.2%	367.133 2.6%		
Year	323.2 4.3%	336.2 4.0%	351.054 4.4%	363.982 3.7%	374.413 2.9%	9 months

2005-2009	51.213	diff
	3.96%	

Regular CPI-U						
	2005	2006	2007	2008	2009	
Jan	190.7 3.0%	198.3 4.0%	202.416 2.1%	211.08 4.3%	211.143 0.0%	
Feb	191.8 3.0%	198.7 3.6%	203.499 2.4%	211.693 4.0%	212.193 0.2%	
Mar	193.3 3.1%	199.8 3.4%	205.352 2.8%	213.528 4.0%	212.709 -0.4%	
Apr	194.6 3.5%	201.5 3.5%	206.686 2.6%	214.823 3.9%	213.24 -0.7%	
May	194.4 2.8%	202.5 4.2%	207.949 2.7%	216.632 4.2%	213.856 -1.3%	
Jun	194.5 2.5%	202.9 4.3%	208.352 2.7%	218.815 5.0%	215.693 -1.4%	
Jul	195.4 3.2%	203.5 4.1%	208.299 2.4%	219.964 5.6%	215.351 -2.1%	
Aug	196.4 3.6%	203.9 3.8%	207.917 2.0%	219.086 5.4%	215.834 -1.5%	
Sep	198.8 4.7%	202.9 2.1%	208.49 2.8%	218.783 4.9%	215.969 -1.3%	
Oct	199.2 4.3%	201.8 1.3%	208.936 3.5%	216.573 3.7%		
Nov	197.6 3.5%	201.5 2.0%	210.177 4.3%	212.425 1.1%		
Dec	196.8 3.4%	201.8 2.5%	210.036 4.1%	210.228 0.1%		
Year	195.3 3.4%	201.6 3.2%	207.342 2.8%	215.303 3.8%	213.999 -0.6%	9 months

2005-2009	18.699	diff
	2.39%	

Source: Buck Consultants

[http://www.buckconsultants.com/buckconsultants/Portals/0/documents/publications/newsletters/key\\_indicators/cpi.pdf](http://www.buckconsultants.com/buckconsultants/Portals/0/documents/publications/newsletters/key_indicators/cpi.pdf)