

All extension clinics formerly under 1302202R and 3502200R should now be certified under 1302207R. They should all be location type 056.

The former main site 3502200R, pfi 0695 should also be location type 056.

The name requested for all of the extension clinics is:

PP of the Mid-Hudson Valley

PFI's include: [REDACTED] and [REDACTED] (formerly all PP of [REDACTED] sites)  
and [REDACTED] and [REDACTED] (formerly all PP of [REDACTED] sites).

**ADDENDUM**  
**to form 2272-A-E**

**MUST BE SUBMITTED FOR THE ESTABLISHMENT OF A NEW FACILITY OR A CHANGE IN OWNERSHIP**

(1) Operating Certificate # 1302207R (new) PFI# 0184 (old)

(2) Name of Facility Planned Parenthood of the Mid-Hudson Valley, Inc.

Street Address 17 Noxon Street

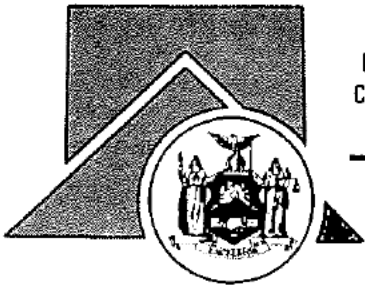
City Poughkeepsie Zip Code 12601 County Dutchess

Telephone # [REDACTED] Operator Federal ID# [REDACTED]

(3) Administrator's Name [REDACTED]

(4) **TRANSFER/AFFILIATION AGREEMENTS**

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Hospital              | <input type="checkbox"/> Home Health Agency     |
| <input type="checkbox"/> Residential Health Care Facility | <input type="checkbox"/> Hospice                |
| <input type="checkbox"/> Diagnostic and Treatment Center  | <input type="checkbox"/> Mental Hospital        |
|   | <input type="checkbox"/> Other (Please specify) |
- \_\_\_\_\_



STATE OF NEW YORK  
DEPARTMENT OF HEALTH  
CORNING TOWER BUILDING  
ALBANY, N.Y. 12237

# PUBLIC HEALTH COUNCIL

October 1, 1996

[REDACTED]  
Executive Director  
Planned Parenthood of [REDACTED]  
& Planned Parenthood of [REDACTED]  
[REDACTED]

Re: Application No. 961065 - Planned Parenthood of the Mid-Hudson Valley, Inc.  
(Dutchess Co.)

Dear [REDACTED]

I HEREBY CERTIFY THAT AFTER INQUIRY and investigation, the application of Planned Parenthood of the Mid-Hudson Valley, Inc. is APPROVED, the contingencies having now been fulfilled satisfactorily. The Public Health Council had considered this application and imposed the contingencies at its meeting of September 27, 1996.

Public Health Council approval is not to be construed as approval of property costs or the lease submitted in support of the application. Such approval is not to be construed as an assurance or recommendation that property costs or lease amounts as specified in the application will be reimbursable under third party payor reimbursement guidelines.

To complete the requirements for certification approval, please contact the New Rochelle Area Office of the New York State Office of Health Systems Management, 145 Huguenot Street, 6th Floor, New Rochelle, New York 10801, or (914) 632-3701 within 30 days of receipt of this letter.

Sincerely,

Karen S. Westervelt  
Executive Secretary

## RESOLUTION

RESOLVED, that the Public Health Council, pursuant to the provisions of Section 2801-a of the Public Health Law, on this 27th day of September, 1996, having considered any advice offered by the Regional Health Systems Agency, the State Hospital Review and Planning Council, the staff of the New York State Department of Health, and the Establishment Committee of this Council and after due deliberation, hereby proposes to approve the following application to merge Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED] to form a new corporation, and with the contingencies, if any, as set forth below and providing that each applicant fulfills the contingencies and conditions, if any, specified with reference to the application, and be it further

RESOLVED, that upon fulfillment by the applicant of the conditions and contingencies specified for the application in a manner satisfactory to the Public Health Council and the New York State Department of Health, the Secretary of the Council is hereby authorized to issue the approval of the Council of the application, and be it further

RESOLVED, that any approval of this application is not to be construed as in any manner releasing or relieving any transferor (of any interest in the facility that is the subject of the application) of responsibility and liability for any Medicaid (Medicaid Assistance Program -- Title XIX of the Social Security Act) or other State fund overpayments made to the facility covering the period during which any such transferor was an operator of the facility, regardless of whether the applicant or any other entity or individual is also responsible and liable for such overpayments, and the State of New York shall continue to hold any such transferor responsible and liable for any such overpayments, and be it further

RESOLVED, that upon the failure, neglect or refusal of the applicant to submit documentation or information in order to satisfy a contingency specified with reference to the application, within the stated time frame, the application will be deemed abandoned or withdrawn by the applicant without the need for further action by the Council, and be it further

RESOLVED, that upon submission of documentation or information to satisfy a contingency specified with reference to the application, within the stated time frame, which documentation or information is not deemed sufficient by Department of Health staff, to satisfy the contingency, the application shall be returned to the Council for whatever action the Council deems appropriate.

NUMBER:

961065

FACILITY/APPLICANT:

Planned Parenthood of the  
Mid-Hudson Valley, Inc.  
(Dutchess Co.)

APPROVAL CONTINGENT UPON:

1. Submission of a completed, executed certificate of merger.
2. Submission of an executed plan of merger.

APPROVAL CONDITIONAL UPON:

N/A

Documentation submitted to satisfy the above-referenced contingencies (4 copies) should be submitted within sixty (60) days to:

Mr. Robert J. Stackrow  
Director  
Bureau of Project Management  
NYS Department of Health  
Room 1717  
Corning Tower Building  
Empire State Plaza  
Albany, NY 12237

# Actions of the Public Health Council

September 27, 1996

## I. Applications Proposing Health Systems Development and Corporate Reorganization

### Approval

- |        |   |  |
|--------|---|--|
| 952725 | Huntington Hospital<br>Dolan Family Health Center<br>(Suffolk County) | Establish Huntington Hospital extension clinic as a freestanding diagnostic and treatment center |
| 961065 | Planned Parenthood of the<br>Mid-Hudson Valley<br>(Dutchess County)   | Merge Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED]                      |
| 961129 | Lewis Community Medical Center<br>(Lewis County)                      | Establish a new operator for Lewis County General Hospital and its nursing home unit             |
| 961195 | Community Home Health Agency, Inc.<br>(Monroe County)                 | Purchase and re-establish Monroe County CHHA and associated LTHHCP                               |

## II. Applications Proposing New Facility Development

### Contingent Approval

- |        |   |  |
|--------|---|--|
| 942845 | Hudson River Valley Care Center<br>(Ulster County)                        | Establish and construct a 280 bed residential health care center facility for "extended care" TBI patients including behavioral and ventilator dependent units |
| 952710 | Adirondack Diagnostic Imaging<br>(Saratoga County)                        | Establish a diagnostic and treatment center; certify MRI scanning service.   |
| 961020 | St. Luke's Roosevelt Diagnostic and Treatment Center<br>(New York County) | Establish and construct a diagnostic and treatment center at 374-378 West 125th Street, Manhattan  |
| 961049 | Medport of Smithtown<br>(Suffolk County)                                  | Establish and construct a diagnostic and treatment center  |

### **III. Applications Proposing Ownership Changes**

#### Contingent Approval

- |        |  |   |
|--------|--|---|
| 961016 | Central Suffolk Artificial Kidney Center<br>(Suffolk County) | Transfer stock in operating corporation                 |
| 961061 | Island Rehabilitation Services Corp.<br>(Richmond County)    | Transfer stock from Frederic Regan to<br>Morton Kleiner |

### **IV. Certificate of Incorporation**

#### Approval

The Southampton Hospital Foundation, Inc.

### **V. Restated Certificates of Incorporation**

#### Approval

Fort Hudson Nursing Home, Inc.

Samaritan Foundation of Northern New York, Inc.

### **VI. Changes of Name**

#### Approval

Hempstead General Hospital to Island Medical Center

Cabrini Nursing Home, Inc. to the Cabrini Center for Nursing and Rehabilitation

Crown Nursing Home Associates, Inc. to use the assumed name Crown Nursing Home and Rehabilitation Center

### **VII. Certificate of Dissolution**

#### Approval

St. John's Nursing Home, Inc.

### **VIII. Home Health Agency Licensure Applications**

All applications approved/disapproved in accordance with OHSM recommendations.

Frank Harold

45845



Planned Parenthood®

of [REDACTED]

September 16, 1996

RECEIVED

SEP 19 1996

NYS DEPT. OF HEALTH  
DIVISION OF LEGAL AFFAIRS

Ms. Harriet Oliver, Senior Attorney  
New York State Department of Health  
Division of Legal Affairs  
Empire State Plaza, Corning Tower  
Room 2482  
Albany, NY 12237

RE: 961065-E-Planned  
Parenthood of the  
Mid-Hudson Valley, Inc.

Dear Ms. Oliver:

Please find the enclosed executed Plan of Merger and Certificate of Merger for the above referenced project. This action was taken at the board of directors meeting of September 10, 1996.

If you have any questions, please let me know.

Sincerely,

[REDACTED]

SW/mr  
Enc.

[REDACTED]



CERTIFICATE OF RESOLUTIONS

OF

THE JOINT BOARD MEETING

OF

PLANNED PARENTHOOD OF [REDACTED]  
&  
PLANNED PARENTHOOD OF [REDACTED]

[REDACTED] Recording Secretary of the joint board meeting of Planned Parenthood of [REDACTED] a New York state Not-for-Profit corporation [REDACTED] and Planned Parenthood of [REDACTED] a New York state Not-for-Profit [REDACTED], does hereby certify that the following is a true and correct copy of the resolutions duly adopted at the joint board meeting of [REDACTED] and [REDACTED] held on the 10<sup>th</sup> day of September, 1996 at 7 o'clock in the evening noon, at which meeting a quorum was present and voting throughout.

Resolved, that the Certificate of Merger and the Plan of Merger, copies of which are annexed hereto, be and same hereby are, adopted and approved subject to the approval of the NY State DOH Health Planning Council and filing with the Secretary of State.

Resolved, that the appropriate officers of [REDACTED] and [REDACTED] be, and they hereby are, authorized and directed, in the name of and on behalf of their respective corporations, to execute, and deliver and cause to be filed with the appropriate governmental authorities the Certificate of Merger and Plan of Merger

Resolved, that the recording Secretary be, and he/she hereby is, authorized and directed in the name of and on behalf of [REDACTED] and [REDACTED] and deliver a Secretary's Certificate, certifying that the resolutions adopted at this meeting are true and correct, to the state of New York Department of Health and any other governmental authorities having jurisdiction over merger of [REDACTED] and [REDACTED]

## CERTIFICATE OF MERGER

OF

PLANNED PARENTHOOD OF [REDACTED]

INTO

PLANNED PARENTHOOD OF [REDACTED]

UNDER SECTION 904 OF THE NOT-FOR-PROFIT CORPORATION LAW

The undersigned, [REDACTED] and [REDACTED] being the President and Secretary, respectively, of PLANNED PARENTHOOD OF [REDACTED], and [REDACTED] and [REDACTED] being the President and Secretary, respectively, of PLANNED PARENTHOOD OF [REDACTED], said corporations being domestic corporations organized and existing under and by virtue of the laws of the State of New York, hereby certify:

(1) The names of the constituent corporations are Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED]. [REDACTED] Planned Parenthood of [REDACTED] was formed under the name of: Planned Parenthood of [REDACTED]. [REDACTED] Planned Parenthood of [REDACTED] was formed under the name of Planned Parenthood [REDACTED].

[REDACTED] The name of the merged entity is Planned Parenthood of the Mid-Hudson Valley, Inc.

(2) The membership and holders of certificates evidencing capital contributions and subventions, including their number, classification, and voting rights, as to each constituent corporation, are described as follows:

(a) Planned Parenthood of [REDACTED] - Membership of [REDACTED] consists of two classes, voting members - all members of the Board of Directors of [REDACTED] are voting members and have one vote at any meeting of the members, and associate members - all individuals who support the purposes of the corporation and who contribute time or money are associate members of the corporation and associate members have no voting rights.

There are no holders of capital contribution certificates or subvention certificates.

(b) Planned Parenthood of [REDACTED] - Membership of [REDACTED] consists of one class, voting members - all members of the Board of Directors of [REDACTED] are voting members and have one vote at any meeting of the members.

There are no holders of capital contribution certificates or subvention certificates.

(3) The following amendments or changes to the certificate of incorporation of Planned Parenthood of [REDACTED] shall be effected by the merger:

(a) Paragraph 1. of the certificate of incorporation of Planned Parenthood of [REDACTED] which sets forth the name of the corporation, is hereby amended to read as follows:

1. The name of the corporation is Planned Parenthood of the Mid-Hudson Valley, Inc.

(b) Paragraph 4. of the certificate of incorporation of Planned Parenthood of [REDACTED] which sets forth the territory in which the corporation's operations will be principally conducted, is hereby amended to read as follows:

4. The territory in which its operations will be principally conducted is the County of [REDACTED] and State of New York.

(c) Paragraph 8. of the certificate of incorporation of Planned Parenthood of [REDACTED] which sets forth the post office address to which the Secretary of State shall mail a copy of any notice required by law, is hereby amended to read as follows:

7. The Secretary of State of the State of New York is hereby designated the agent of this corporation upon whom process against this corporation may be served. The post office address to which the Secretary of State shall mail a copy of any process against this corporation served upon his as agent of this corporation is [REDACTED]

(4) The certificate of incorporation of Planned Parenthood of [REDACTED] was filed by the Department of State on January 6, 1971. The certificate of incorporation of Planned Parenthood of [REDACTED] was filed by the Department of State on January 18, 1971.

(5) The merger was approved when a plan of merger was adopted at a joint special meeting of the Boards of Directors of Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED] said members of the Boards of Directors being the voting members of each constituent corporation, held on the 10<sup>th</sup> day of September, 1996 by unanimous vote of the Directors present at the time of the vote, a quorum being present at the time of such vote.

IN WITNESS WHEREOF, the undersigned have, on behalf of each constituent corporation, subscribed this certificate and hereby affirm it as true under the penalties of perjury this 10<sup>th</sup> day of September, 1996.

PLANNED PARENTHOOD OF [REDACTED]

By: [REDACTED]

By: [REDACTED]

PLANNED PARENTHOOD OF [REDACTED]

By: [REDACTED]

By: [REDACTED]

PLAN OF MERGER OF  
PLANNED PARENTHOOD OF [REDACTED]  
and  
PLANNED PARENTHOOD OF [REDACTED]  
into  
PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.

ARTICLE I  
NAMES OF CONSTITUENT CORPORATIONS  
AND OF SURVIVING CORPORATION

1. Name. The names of the constituent corporations are Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED]. The name of the merged entity will be PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC. ("Mid-Hudson").

ARTICLE II  
MERGER

2.1 Merger. Upon the happening of the following events, [REDACTED] and [REDACTED] shall be deemed to have merged with and into Mid-Hudson:

(a) This Plan of Merger shall have been adopted and approved by a vote of at least two thirds of the members of the Board of Directors of each of [REDACTED] and [REDACTED] pursuant to Section 903 of the Not-for-Profit Corporation Law of the State of New York and said Plan of Merger shall have been executed and delivered by the authorized officers of [REDACTED] and [REDACTED]

(b) A certificate of merger entitled "Certificate of Merger of [REDACTED] into [REDACTED] under Section 904 of the Not-for-Profit Corporation Law" ("Certificate of Merger") shall have been signed and verified on behalf of [REDACTED] and [REDACTED] and shall have been delivered to and accepted by the Department of State of New York for filing in accordance with said Section 904 of the Not-for-Profit Corporation Law, with the date of such acceptance for filing as shown on the filing receipt being the effective date of this merger;

(c) A petition to the New York State Supreme Court for an order approving the Plan of Merger and authorizing the filing of an executed Certificate of Merger shall have been submitted and the consent of the Public Health Council of the State of New York shall

have been obtained, all in accordance with Section 907 of the Not-for-Profit Corporation Law of the State of New York; and

(d) The Certificate of Merger with a certified copy of the court order approving the Plan of Merger and authorizing the filing of the Certificate of Merger shall have been filed with the New York State Secretary of State's office and with the office of the County Clerk of the non-surviving corporation, all in accordance with Section 904 of the Not-for-Profit Corporation of the State of New York.

2.2 Effective Date. The effective date of merger of [REDACTED] and [REDACTED] shall be the date the Certificate of Merger is accepted for filing by the New York Secretary of State's office as evidenced by the filing receipt issued by said office (the "Effective Date").

**ARTICLE III**  
**MEMBERSHIP AND HOLDERS OF CERTIFICATES**  
**EVIDENCING CAPITAL CONTRIBUTIONS AND SUBVENTIONS**

3. Membership. Membership classification and voting rights for [REDACTED] are (i) Voting Members - all members of the Board of Directors of [REDACTED] are voting members and have one vote at any meeting of the members, and (ii) Associate Members - all individuals who support the purposes of the corporations and who contribute time or money are associate members of the corporations. Associate members have no voting rights. There is only one class of members for [REDACTED] - Voting Members - all members of the Board of Directors of [REDACTED] are voting members and have one vote at any meeting of the members. There are no holders of capital contribution or subvention certificates for either [REDACTED] or [REDACTED]

**ARTICLE IV**  
**TERMS AND CONDITIONS OF PROPOSED MERGER**

4.1 Membership. The corporation shall have no members, the business of the corporation shall be governed by the Board of Directors of the corporation and any of its committees in accordance with the By-Laws of the corporation.

4.2 Articles of Incorporation. On the Effective Date of the merger, the Articles of Incorporation of [REDACTED] as amended by the Certificate of Merger, shall be the Articles of Incorporation of Mid-Hudson until further amended as provided by law.

4.3 Bylaws of Surviving Corporation. On the Effective Date of the merger, the Bylaws attached hereto as Exhibit "A" shall be the Bylaws of Mid-Hudson until the same are amended, modified or supplemented or until such time as new Bylaws shall be adopted in accordance with the provisions thereof.

4.4 Directors and Officers of Surviving Corporation. The Board of Directors of Mid-Hudson shall consist of no less than fifteen (15) nor more than forty-five (45) members, each of whom shall hold office until his successor shall have been elected and shall have qualified, or until his earlier death, resignation or removal pursuant to the By-Laws of Mid-Hudson. The respective names, addresses and term of the initial Board of Directors of Mid-Hudson are as follows:

*see attached*

The principal officers of Mid-Hudson, each of whom shall hold office until his successor shall have been elected or appointed and shall have qualified, or until his earlier death, resignation or removal, and their respective offices and addresses as follows:

*see attached*

If on the Effective Date of the merger a vacancy shall exist in the Board of Directors of Mid-Hudson or in any of the offices above specified by reason of the inability or failure of any of the above persons to accept the directorship in Mid-Hudson or the office to which he is designated, as the case may be, such vacancy may thereafter be filled in the manner provided by law or in the By-Laws of Mid-Hudson.

4.5 Grants, Bequests, Gifts and Restricted Funds. [REDACTED] and [REDACTED] agree that any grants, bequests or gifts given to them shall be used in the manner specified in connection with any such grants, bequests or gifts, and that any restricted funds currently held by either corporation shall continue to be used in accordance with the restrictions applicable to such funds.

4.6 Prohibited Actions of Constituent Corporations. Between the date hereof and the Effective Date of the merger, neither [REDACTED] nor [REDACTED] will, except with the prior written consent of the other;

(a) incur any obligation or liability (absolute or contingent), except current liabilities incurred, and obligations under contract entered into, in the ordinary course of business;



(b) discharge or satisfy any lien or encumbrance or pay any obligation or liability (absolute or contingent) other than current liabilities shown on their respective balance sheets, and current liabilities incurred since those dates in the ordinary course of business;

(c) mortgage, pledge, create a security interest in, or subject to lien or other encumbrance any of its assets, tangible or intangible;

(d) sell or transfer any of its tangible assets or cancel any debts or claims except in each case in the ordinary course of business;

(e) sell, assign or transfer any intangible asset;

(f) waive any right of any substantial value; or

(g) enter into any transaction other than in the ordinary course of business.

4.7 Effect of Merger. On the Effective Date of the merger, [REDACTED] and [REDACTED] shall cease to exist separately and [REDACTED] and [REDACTED] shall be merged with and into Mid-Hudson in accordance with the provisions of this Plan of Merger. As provided herein, on the Effective Date of the merger of Mid-Hudson shall possess all the rights, privileges, powers, franchises and trust and fiduciary duties, powers and obligations, of a public or private nature, and be subject to all of the restrictions, disabilities and duties of each constituent corporation; all property, real, personal and mixed, and all debts due to either of the constituent corporations on whatever account shall be vested in Mid-Hudson; and all property, rights, privileges, powers and franchises, and all and every other interest shall thereafter as effectually the property of Mid-Hudson as they were of the respective constituent corporations; and the title to any real estate whether vested by deed or otherwise in either of the constituent corporation shall not revert or be in any way impaired by the reason of the merger; provided, however, that all rights of creditors and all liens upon any property of either of the constituent corporations shall be preserved unimpaired, and all debts, liabilities and duties of the respective constituent corporations shall thenceforth attach to Mid-Hudson, and may be enforced against it to the same extent as if such debts, liabilities and duties have been incurred or contracted by Mid-Hudson.

4.8 Further Instruments. From time to time, as and when requested by Mid-Hudson or by its successors or assigns, [REDACTED] and [REDACTED] will execute and deliver, or cause to be executed and delivered, all such deeds and other instruments; and will take or cause to be taken such further or

other actions as Mid-Hudson may deem necessary or desirable in order to vest in and confirm to Mid-Hudson title to and possession of all of its property, rights, privileges, powers and franchises and otherwise to carry out the intent and purposes of this Plan of Merger.

4.9 Principal Offices. The location of the principal office of Mid-Hudson shall be [REDACTED] Until such time as otherwise determined by the Board of Directors of Mid-Hudson, at least one office of Mid-Hudson shall be maintained in each of Orange County and Dutchess County.

4.10 Article 28 Facilities. Each of [REDACTED] and [REDACTED] operate facilities governed by Article 28 of the Public Health Law of the State of New York, and such facilities shall continue to be operated in like manner by Mid-Hudson until such time as otherwise determined by the Board of Directors of Mid-Hudson. The merger is subject to and conditioned upon the approval of the Public Health Council of the State of New York.

4.11 Abandonment of Plan. Notwithstanding authorization of this plan by the Boards of Directors of either of the constituent corporations, if at any time prior to the filing of the Certificate of Merger by the Department of State it becomes the opinion of the Board of Directors of either of the constituent corporations that events or circumstances have occurred that render it inadvisable to consummate the merger, this Plan of Merger may be abandoned. The filing of the Certificate of Merger by the Department of State shall conclusively establish that this plan has not been abandoned.

4.12 Expenses of Merger. The constituent corporations shall each be responsible for fifty (50%) percent of all of the expenses of carrying this plan into effect and of accomplishing the merger.

4.13 Counterparts. For the convenience of the parties and to facilitate approval of this plan, any number of counterparts of this plan may be executed and each such executed counterpart shall be deemed to be an original instrument.

IN WITNESS WHEREOF, this plan of merger has been subscribed on behalf of Planned Parenthood of [REDACTED] and on behalf of Planned Parenthood of [REDACTED] on September 10, 1996 by the undersigned duly authorized officers of those corporations, the plan having been duly adopted by the Board of Directors of Planned Parenthood of [REDACTED] on September 10, 1996 and by the Board of Directors of Planned Parenthood of [REDACTED] on September 10, 1996.

PLANNED PARENTHOOD OF [REDACTED]

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

PLANNED PARENTHOOD OF [REDACTED]

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

RESOLUTION TO BE INCLUDED  
IN MINUTES OF JOINT EXECUTIVE  
COMMITTEE MEETING

The Chair reported on the status of the merger of Planned Parenthood of [REDACTED] into Planned Parenthood of [REDACTED] stating that the Department of Health review is continuing and a letter dated June 18, 1996 from Harriet B. Oliver, Senior Attorney for the Department of Health, was distributed and reviewed, along with drafts of the Certificate of Merger and Plan of Merger. A discussion ensued concerning the execution of the Certificate of Merger and Plan of Merger, the contingencies required in Ms. Oliver's letter, and upon motion made and duly seconded, it was:

RESOLVED, that the Certificate of Merger and the Plan of Merger, copies of which are annexed hereto, be, and same hereby are, adopted and approved subject to ratification by a vote of the Members of [REDACTED] and [REDACTED] and be it further

RESOLVED, that the appropriate officers of [REDACTED] and [REDACTED] be, and they hereby are, authorized and directed, in the name of and on behalf of their respective corporations, to execute, deliver and cause to be filed with the appropriate governmental authorities the Certificate of Merger and Plan of Merger substantially in the form as presented at this meeting with such changes thereto as counsel may require, and subject to ratification by a vote of the Members of [REDACTED] and [REDACTED] and be it further

RESOLVED, that the Recording Secretary be, and he/she hereby is, authorized and directed, in the name of an on behalf of [REDACTED] and [REDACTED] to execute and deliver a Secretary's Certificate, certifying that the resolutions adopted at this Meeting are true and correct, to the State of New York Department of Health and any other governmental authorities having jurisdiction over the merger of [REDACTED] into [REDACTED]

BOARD OF DIRECTORS OF PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.

<u>TITLE</u>	<u>OFFICERS</u>	<u>OFFICE #</u>	<u>HOME #</u>
PRESIDENT:			
FIRST VICE-PRESIDENT			
SECOND VICE-PRESIDENT			
TREASURER:			
SECRETARY:			
MEMBER-AT-LARGE			
MEMBER-AT-LARGE			
EX-OFFICIO			
EX-OFFICIO			

<u>DIRECTORS SERVING NOVEMBER 1996 - NOVEMBER 1997</u>	<u>OFFICE #</u>	<u>HOME #</u>
		

<u>DIRECTORS SERVING NOVEMBER 1996 - NOVEMBER 1998</u>	<u>OFFICE #</u>	<u>HOME #</u>
		

<u>DIRECTORS SERVING NOVEMBER 1996 - NOVEMBER 1999</u>


MEMBERS OF 1996 NOMINATING COMMITTEE

	Chair
	

**961065**

**PLANNED PARENTHOOD OF THE  
MID-HUDSON VALLEY, INC.**

**POUGHKEEPSIE - DUTCHESS COUNTY**

**ESTABLISHMENT application submitted on February 13, 1996 by PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.**

Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED], two existing related not-for-profit corporations, request approval to merge forming a new not-for-profit corporation to be named Planned Parenthood of the Mid-Hudson Valley, Inc. All assets and liabilities of the existing corporations will be merged into the new corporation.

The applicant states that the merger will result in a greater sharing of resources, eventual administrative shrinkage and an increased ability to offer more services to a greater number of clients. It is anticipated that services will become more uniform and interchangeable and overhead more efficient.

## **Recommendations**

### **Health Systems Agency**

**The Hudson Valley HSA, Inc. did not review this application.**

### **Office of Health Systems Management**

#### **Approval contingent upon:**

1. Submission of a completed, executed certificate of merger. (CSL)
2. Submission of an executed plan of merger. (CSL)

### **State Council Recommendation:**

Approval recommended on August 8, 1996.

# Office of Health Systems Management

## Staff Analysis

961065 - PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY,  
INC.  
POUGHKEEPSIE - DUTCHESS COUNTY

## Need Analysis

### STAFF REVIEW

The proposal is to merge two already existing, well utilized and longstanding family planning projects into one entity. The expected outcome is a greater sharing of resources, eventual administrative shrinkage and an increased ability to offer more services to a greater number of clients. Each existing facility presently has separate physical plants, a steady client base and departments which fulfill all of the requirements of the various funding sources and regulatory agencies. It is planned that services will become uniform and interchangeable and overhead more cost efficient. There are no immediate planned additions to the physical plants, services or clients. There are no construction additions or deletions. There are no additional costs expected as a result of the merger and, although the sponsor does not anticipate any staff layoffs, savings are expected through the consolidation of a few administrative functions. The consolidation is viewed as a pro-active plan for two currently viable entities.

The areas served by the project are Dutchess, [REDACTED] and [REDACTED] Counties. The population currently includes 187,430 women of child bearing age in the four county area and is now being served by the two individual Planned Parenthood Corporations. The existing clinic municipal site locations in Dutchess, [REDACTED] and [REDACTED] Counties are: [REDACTED] Poughkeepsie, [REDACTED]

[REDACTED] The combined affiliate will offer the full array of reproductive health care services and primary care services at the [REDACTED] and Poughkeepsie sites. The certified services to be available are: [REDACTED] cancer detection, primary medical care, venereal disease, family planning, health education, and part-time clinics. The sponsor identifies the unduplicated patients for calendar year 1994 as 16,682 women, ages 13-44. The total of 187,430 women of childbearing age in the four county region include, according to the sponsor, 98,470 women who are at risk of an unintended pregnancy. The service base identified by the sponsor is approximately 20,000 patients with a projection of 30,000 visits per year.

CONCLUSION

Based on the joint agreement for the sponsors to establish a new corporate entity assuring reproductive health care services to their existing service areas, the Bureau of Health Facility Planning recommends approval of this project.

From a need perspective, approval is recommended.

## Programmatic Analysis

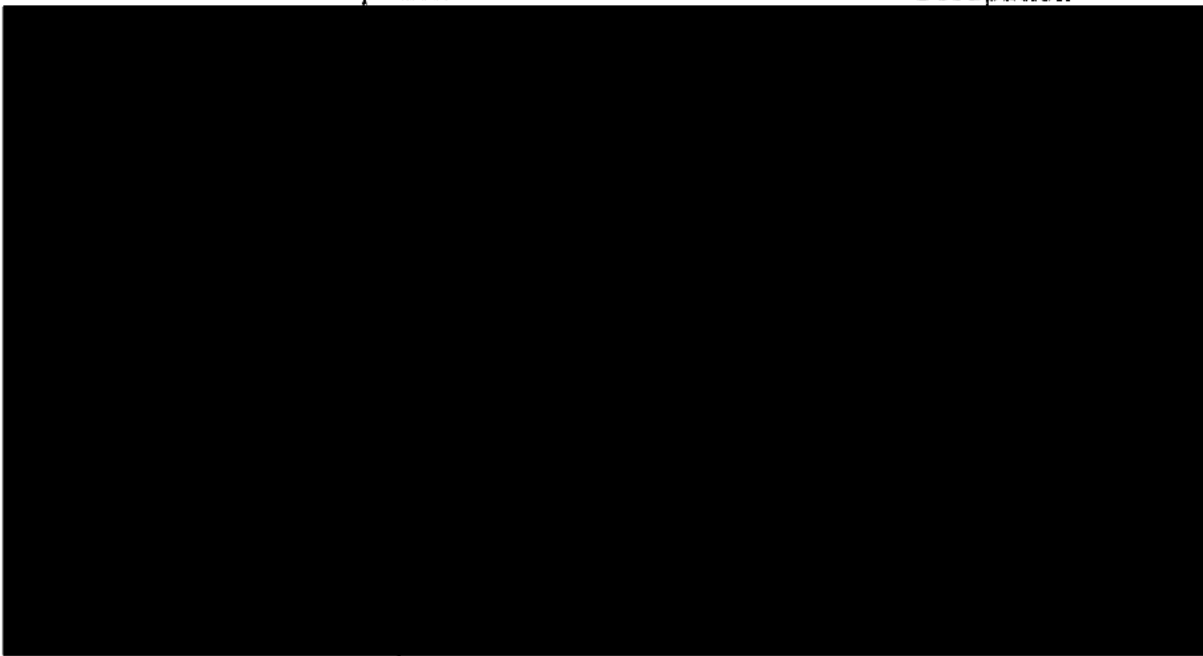
Background Program Review

Planned Parenthood of the Mid-Hudson Valley, Inc. requests approval to merge two existing Planned Parenthood facilities into one corporate entity.

No programmatic changes regarding either existing facility are proposed as a result of this merger. The Planned Parenthood of [REDACTED] was last surveyed in April, 1993 and was found to be operating in substantial compliance with applicable codes, rules and regulations. Likewise, the Planned Parenthood of [REDACTED] was last surveyed in July, 1993 and was found to be operating in substantial compliance with applicable codes, rules and regulations.

Members of the Board of Directors include:

Name	Business Occupation	Name	Business Occupation
------	---------------------	------	---------------------





### Character and Competence Surveillance Review

Each of the above has served on the Board of either the Planned Parenthood of [REDACTED] or the Planned Parenthood of [REDACTED]. Neither of these facilities have been subject to any enforcement actions or have pending surveillance issues that would impact upon this CON. This determination was made based on a review of the files of Bureau of Hospital Services, Article 28 reviews, records and reports, enforcement history, reported incidents, investigated complaints, and/or surveys pertaining to the two facilities for the past ten years and included a review of the disclosure information of the proposed new corporation Board Members. Therefore, it is concluded that these facilities have provided a substantially consistent high level of care as defined in New York State Public Health Law 2801-a(3) over the past ten years. Additionally, the physicians involved in this establishment were found to have appropriate licenses by the state licensing agency and no issues were discovered as far as the Office of Professional Medical Conduct was concerned.

**From a programmatic perspective, approval is recommended.**

## **Financial Analysis**

### ESTIMATED OPERATING BUDGET

The applicant has submitted an estimated annual operating budget for the merged entity, which is summarized below:

Revenue	\$3,929,000
Expense	3,769,500
Net Income	<u>\$ 159,500</u>

Based on the recent financial history of the merging entities, the submitted budget appears reasonable.

### CAPABILITY AND FEASIBILITY

The issues of capability and feasibility center on the applicant's ability to initiate operations in a viable financial position and offset ongoing expense with revenue. Based on the positive balance sheets and the recent operating history of the existing entities it appears that the merged entity will satisfy the requirements of capability and feasibility.

Presented as BFA Attachment A and B respectively are financial summaries for the two existing corporations and as BFA Attachment C, a pro forma balance sheet for the merged entity.

**From a financial perspective, approval is recommended.**

# Attachments

**BFA Attachment A - Financial Summary-Planned Parenthood of [REDACTED]**

**BFA Attachment B - Financial Summary-Planned Parenthood of [REDACTED]**

**BFA Attachment C - Pro Forma Balance Sheet-Planned Parenthood of the Mid Hudson Valley, Inc.**

Planned Parent of [REDACTED]  
 Balance Sheet  
 December 31

	<u>1995</u>	<u>1994</u>		<u>1995</u>	<u>1994</u>
<b>Assets</b>			<b>Liabilities and Fund Balance</b>		
<b>Current Funds Unrestricted</b>			<b>Current Funds Unrestricted</b>		
Cash	698,258	711,343	Accounts Payable and Accrued Expenses	39,088	34,862
Contributions Receivable	130	-		-	-
Inventory	53,584	29,421	<b>Total Liabilities</b>	<u>39,088</u>	<u>34,862</u>
Rent Deposits	1,050	1,050		-	-
Prepaid Expenses	1,357	6,357	Fund Balance	-	-
Other Receivables	7,062	4,877	Board Designated	3,009	6,514
Investments (Note 3)	228,213	214,901	Undesignated Funds Available for General Activities	950,115	931,187
Due from Other Fund	<u>2,558</u>	<u>4,814</u>	<b>Total Fund Balance</b>	<u>953,124</u>	<u>937,901</u>
			Commitments (Note 7)	-	-
<b>Total Current Unrestricted Assets</b>	<u>992,212</u>	<u>972,763</u>	<b>Total Current Unrestricted Liabilities and Fund Balance</b>	<u>992,212</u>	<u>972,763</u>
<b>Restricted</b>			<b>Restricted</b>		
Cash	1,307	3,000	Due to Other Funds	2,558	4,814
Government Grants Receivable	106,328	101,511	Deferred Revenue	85,600	78,527
Pass-Through Grants Receivable (Note 8)	54,003	-	Pass-Through Grants Payable (Note 8)	<u>54,003</u>	-
Due from Other Funds	-	-	<b>Total Liabilities</b>	<u>142,161</u>	<u>83,341</u>
			Fund Balance	<u>19,477</u>	<u>21,170</u>
<b>Total Current Restricted Assets</b>	<u>161,638</u>	<u>104,511</u>	<b>Total Current Restricted Liabilities and Fund Balance</b>	<u>161,638</u>	<u>104,511</u>
<b>Plant Fund</b>			<b>Plant Fund</b>		
Land	235,000	235,000	Mortgages Payable (Note 4)	205,442	321,032
Buildings and Improvements	788,602	774,305		-	-
Furniture and Medical Equipment	<u>152,470</u>	<u>127,677</u>	<b>Total Liabilities</b>	205,442	321,032
	1,176,072	1,136,982	Fund Balance	<u>675,779</u>	<u>563,391</u>
Less: Accumulated Depreciation and Amortization (Notes 1 and 2)	<u>(294,851)</u>	<u>(252,559)</u>	<b>Total Plant Fund Liabilities and Fund Balance</b>	<u>881,221</u>	<u>884,423</u>
<b>Total Plant Fund Assets</b>	<u>881,221</u>	<u>884,423</u>			

Planned Parenthood of [REDACTED]  
Statement of Support, Revenue, Expenses  
and Changes in Fund Balance  
For the Year Ended December 31

	1995			Total All Funds	
	Current Funds		Plant Fund	1995	1994
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	164,939	92	9,522	174,553	154,099
Volunteer Labor and Services	5,470	-	-	5,470	5,269
Donated Stock	584	-	-	584	-
Total Public Support	<u>170,993</u>	<u>92</u>	<u>9,522</u>	<u>180,607</u>	<u>159,368</u>
Grants from Government Agencies	-	662,571	-	662,671	664,680
Other Revenue					
Patient Fees	907,813	-	-	907,813	860,156
Interest and Dividends	35,610	-	-	35,610	29,425
Rental Income	5,684	-	-	5,684	5,684
Miscellaneous Income	720	-	-	720	1,081
Total Other Revenue	<u>949,827</u>	<u>-</u>	<u>-</u>	<u>949,827</u>	<u>896,346</u>
Total Support and Revenue	<u>1,120,820</u>	<u>662,763</u>	<u>9,522</u>	<u>1,793,105</u>	<u>1,720,394</u>
Expenses					
Program Services					
Patient Services	640,150	493,150	32,449	1,165,757	1,082,325
Professional and Public Health Education	52,031	63,005	5,815	120,851	113,057
Public Education	59,888	-	498	60,386	65,208
Total Program Services	<u>752,069</u>	<u>556,163</u>	<u>38,762</u>	<u>1,346,994</u>	<u>1,260,590</u>
Supporting Services					
Management and General	156,069	108,293	3,405	267,767	246,945
Fund Raising	19,845	-	125	19,970	13,013
Total Supporting Services	<u>175,914</u>	<u>108,293</u>	<u>3,530</u>	<u>287,737</u>	<u>259,958</u>
Payments to Affiliated Organizations	32,456	-	-	32,456	31,421
Total Expenses	<u>960,439</u>	<u>664,456</u>	<u>42,292</u>	<u>1,667,187</u>	<u>1,551,969</u>
Excess (Deficiency) of Support and Revenue over Expenses	160,381	(1,693)	(32,770)	125,918	168,425
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(29,568)	-	29,568	-	-
Mortgage Payments from Current Funds	(115,590)	-	115,590	-	-
Fund Balance - Beginning of Year	<u>917,901</u>	<u>21,170</u>	<u>563,191</u>	<u>1,522,462</u>	<u>1,154,017</u>
Fund Balance - End of Year	<u>953,124</u>	<u>19,477</u>	<u>675,779</u>	<u>1,648,380</u>	<u>1,522,462</u>

Planned Parenthood of [REDACTED]  
 Balance Sheet  
 December 31

	<u>1995</u>	<u>1994</u>		<u>1995</u>	<u>1994</u>
<b>Assets</b>			<b>Liabilities and Fund Balance</b>		
<b>Current Funds Unrestricted</b>			<b>Current Funds Unrestricted</b>		
Cash	747,184	554,255	Accounts Payable and Accrued Expenses	83,272	63,946
Contributions and Other Receivables	475	2,805	Due to Other Funds	-	-
Marketable Securities (Note 4)	54,899	54,899	<b>Total Liabilities</b>	<u>83,272</u>	<u>63,946</u>
Inventory	22,939	21,676	<b>Fund Balance</b>		
Deposits	2,775	2,775	Undesignated, Available for		
Other Assets	400	552	General Activities	822,790	634,140
Prepaid Expense	6,200	12,360	<b>Total Fund Balance</b>	<u>822,790</u>	<u>634,140</u>
Due from Other Funds	<u>71,190</u>	<u>48,764</u>			
			Commitments (Note 5)	-	-
<b>Total Current Unrestricted Assets</b>	<u>906,062</u>	<u>698,086</u>	<b>Total Current Unrestricted Liabilities and Fund Balance</b>	<u>906,062</u>	<u>698,086</u>
<b>Restricted</b>			<b>Restricted</b>		
Cash	10,495	-	Deferred Grant Income	136,746	140,473
Government Grants Receivable	153,933	189,237	Due to Other Funds	71,190	48,764
Pass-Through Government Grant Receivable	<u>54,001</u>	-	<b>Total Liabilities</b>	207,936	189,237
			<b>Fund Balance</b>	<u>10,495</u>	-
<b>Total Current Restricted Assets</b>	<u>218,431</u>	<u>189,237</u>	<b>Total Current Restricted Liabilities and Fund Balance</b>	<u>218,431</u>	<u>189,237</u>
<b>Plant Fund</b>			<b>Plant Fund</b>		
Land (Note 1)	66,000	66,000	<b>Fund Balance</b>	490,144	522,187
Buildings and Building Improvements (Note 1)	727,645	712,356			
Furniture and Medical Equipment (Notes 1 and 2)	<u>133,627</u>	<u>121,090</u>			
	927,272	899,446			
Less: Accumulated Depreciation	<u>(437,128)</u>	<u>(377,259)</u>	<b>Total Plant Fund Liabilities and Fund Balance</b>	<u>490,144</u>	<u>522,187</u>
<b>Net Fixed Assets</b>	<u>490,144</u>	<u>522,187</u>			
<b>Total Plant Fund Assets</b>	<u>490,144</u>	<u>522,187</u>			

Planned Parenthood of [REDACTED]  
 Statement of Support, Revenue, Expenses  
 and Changes in Fund Balance  
 For the Year Ended December 31

	1995			Total All Funds	
	Current Funds		Plant Fund	1995	1994
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	66,020	18,916	1,485	86,421	77,791
Donations In Kind	14,219	-	-	14,219	14,109
Total Public Support	<u>80,239</u>	<u>18,916</u>	<u>1,485</u>	<u>100,640</u>	<u>91,900</u>
Grants from Government Agencies	-	740,869	-	740,869	623,611
Other Revenue					
Patient Fees	1,442,540	-	-	1,442,540	1,242,660
Interest and Dividends	21,900	-	-	21,900	15,785
Miscellaneous Income	70	-	-	70	398
Education Fees	17,957	-	-	17,957	15,585
Rent	-	-	-	-	1,200
Total Other Revenue	<u>1,482,467</u>	<u>-</u>	<u>-</u>	<u>1,482,467</u>	<u>1,275,628</u>
Total Support and Revenue	<u>1,562,706</u>	<u>769,785</u>	<u>1,485</u>	<u>2,323,976</u>	<u>1,991,139</u>
Expenses					
Program Services					
Patient Services	773,348	559,492	49,062	1,381,902	1,231,953
Education	404,612	110,618	4,765	519,995	424,106
Total Program Services	<u>1,177,960</u>	<u>670,110</u>	<u>53,827</u>	<u>1,901,897</u>	<u>1,656,059</u>
Supporting Services					
Management and General	89,750	79,180	6,042	174,972	197,532
Fund Raising	40,356	-	-	40,356	36,033
Total Supporting Services	<u>130,106</u>	<u>79,180</u>	<u>6,042</u>	<u>215,328</u>	<u>233,565</u>
Payments to Affiliated Organizations	39,649	-	-	39,649	39,304
Total Expenses	<u>1,347,715</u>	<u>749,290</u>	<u>59,869</u>	<u>2,156,874</u>	<u>1,928,928</u>
Excess (Deficiency) of Support and Revenue over Expenses	214,991	10,495	(58,384)	167,102	62,211
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(26,341)	-	26,341	-	-
Fund Balance - Beginning of Year	634,140	-	522,187	1,156,327	1,094,116
Fund Balance - End of Year	<u>822,790</u>	<u>10,495</u>	<u>490,144</u>	<u>1,323,429</u>	<u>1,156,127</u>

PRO FORMA  
BALANCE SHEET

BFA Attachment C

Planned Parenthood of the Mid Hudson  
Valley Inc.

Total Current Unrestricted Assets \$1,898,274

Total Current Unrestricted Liabilities \$122,360  
Unrestricted Fund Balance 1,775,914

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Total Current Restricted Assets \$380,069

Total Current Restructed Liabilities \$350,097  
Restricted Fund Balance 29,972

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Total Fixed Assets \$2,103,344  
Less: Accumulated Depreciation (731,979)  
Net Fixed Assets \$1,371,365

Mortgage Payable \$205,442

Fund Balance \$1,085,923

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Combined Fund Balances \$2,891,809

## RESOLUTION

RESOLVED, that the Public Health Council, pursuant to the provisions of Section 2801-a of the Public Health Law, on this 27th day of September, 1996, having considered any advice offered by the Regional Health Systems Agency, the State Hospital Review and Planning Council, the staff of the New York State Department of Health, and the Establishment Committee of this Council and after due deliberation, hereby proposes to approve the following application to merge Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED] [REDACTED] to form a new corporation, and with the contingencies, if any, as set forth below and providing that each applicant fulfills the contingencies and conditions, if any, specified with reference to the application, and be it further

RESOLVED, that upon fulfillment by the applicant of the conditions and contingencies specified for the application in a manner satisfactory to the Public Health Council and the New York State Department of Health, the Secretary of the Council is hereby authorized to issue the approval of the Council of the application, and be it further

RESOLVED, that any approval of this application is not to be construed as in any manner releasing or relieving any transferor (of any interest in the facility that is the subject of the application) of responsibility and liability for any Medicaid (Medicaid Assistance Program -- Title XIX of the Social Security Act) or other State fund overpayments made to the facility covering the period during which any such transferor was an operator of the facility, regardless of whether the applicant or any other entity or individual is also responsible and liable for such overpayments, and the State of New York shall continue to hold any such transferor responsible and liable for any such overpayments, and be it further

RESOLVED, that upon the failure, neglect or refusal of the applicant to submit documentation or information in order to satisfy a contingency specified with reference to the application, within the stated time frame, the application will be deemed abandoned or withdrawn by the applicant without the need for further action by the Council, and be it further

RESOLVED, that upon submission of documentation or information to satisfy a contingency specified with reference to the application, within the stated time frame, which documentation or information is not deemed sufficient by Department of Health staff, to satisfy the contingency, the application shall be returned to the Council for whatever action the Council deems appropriate.



NUMBER:

961065

FACILITY/APPLICANT:

Planned Parenthood of the  
Mid-Hudson Valley, Inc.  
(Dutchess Co.)

APPROVAL CONTINGENT UPON:

1. Submission of a completed, executed certificate of merger.
2. Submission of an executed plan of merger.

APPROVAL CONDITIONAL UPON:

N/A

Documentation submitted to satisfy the above-referenced contingencies (4 copies) should be submitted within sixty (60) days to:

Mr. Robert J. Stackrow  
Director  
Bureau of Project Management  
NYS Department of Health  
Room 1717  
Corning Tower Building  
Empire State Plaza  
Albany, NY 12237

961065

# PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.

POUGHKEEPSIE - DUTCHESS COUNTY

ESTABLISHMENT application submitted on February 13, 1996 by PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.

Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED] two existing related not-for-profit corporations, request approval to merge forming a new not-for-profit corporation to be named Planned Parenthood of the Mid-Hudson Valley, Inc. All assets and liabilities of the existing corporations will be merged into the new corporation.

The applicant states that the merger will result in a greater sharing of resources, eventual administrative shrinkage and an increased ability to offer more services to a greater number of clients. It is anticipated that services will become more uniform and interchangeable and overhead more efficient.

## Recommendations

### Health Systems Agency

The Hudson Valley HSA, Inc. did not review this application.

### Office of Health Systems Management

#### Approval

#### State Council Recommendation:

August 8, 1996 *PRC rec. was adopted.*

*Project Review Committee Rec: 7/25/96*  
*OHS M rec. was adopted*

# Office of Health Systems Management Staff Analysis

961065 - PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY,  
INC.

POUGHKEEPSIE - DUTCHESS COUNTY

## Need Analysis

### STAFF REVIEW

The proposal is to merge two already existing, well utilized and longstanding family planning projects into one entity. The expected outcome is a greater sharing of resources, eventual administrative shrinkage and an increased ability to offer more services to a greater number of clients. Each existing facility presently has separate physical plants, a steady client base and departments which fulfill all of the requirements of the various funding sources and regulatory agencies. It is planned that services will become uniform and interchangeable and overhead more cost efficient. There are no immediate planned additions to the physical plants, services or clients. There are no construction additions or deletions. There are no additional costs expected as a result of the merger and, although the sponsor does not anticipate any staff layoffs, savings are expected through the consolidation of a few administrative functions. The consolidation is viewed as a pro-active plan for two currently viable entities.

The areas served by the project are Dutchess, [REDACTED] and [REDACTED] Counties. The population currently includes 187,430 women of child bearing age in the four county area and is now being served by the two individual Planned Parenthood Corporations. The existing clinic municipal site locations in Dutchess, [REDACTED] and [REDACTED] Counties are: [REDACTED] Poughkeepsie, [REDACTED]

[REDACTED] The combined affiliate will offer the full array of reproductive health care services and primary care services at the [REDACTED] and Poughkeepsie sites. The certified services to be available are: [REDACTED] cancer detection, primary medical care, venereal disease, family planning, health education, and part-time clinics. The sponsor identifies the unduplicated patients for calendar year 1994 as 16,682 women, ages 13-44. The total of 187,430 women of childbearing age in the four county region include, according to the sponsor, 98,470 women who are at risk of an unintended pregnancy. The service base identified by the sponsor is approximately 20,000 patients with a projection of 30,000 visits per year.

CONCLUSION

Based on the joint agreement for the sponsors to establish a new corporate entity assuring reproductive health care services to their existing service areas, the Bureau of Health Facility Planning recommends approval of this project.

**From a need perspective, approval is recommended.**

## Programmatic Analysis

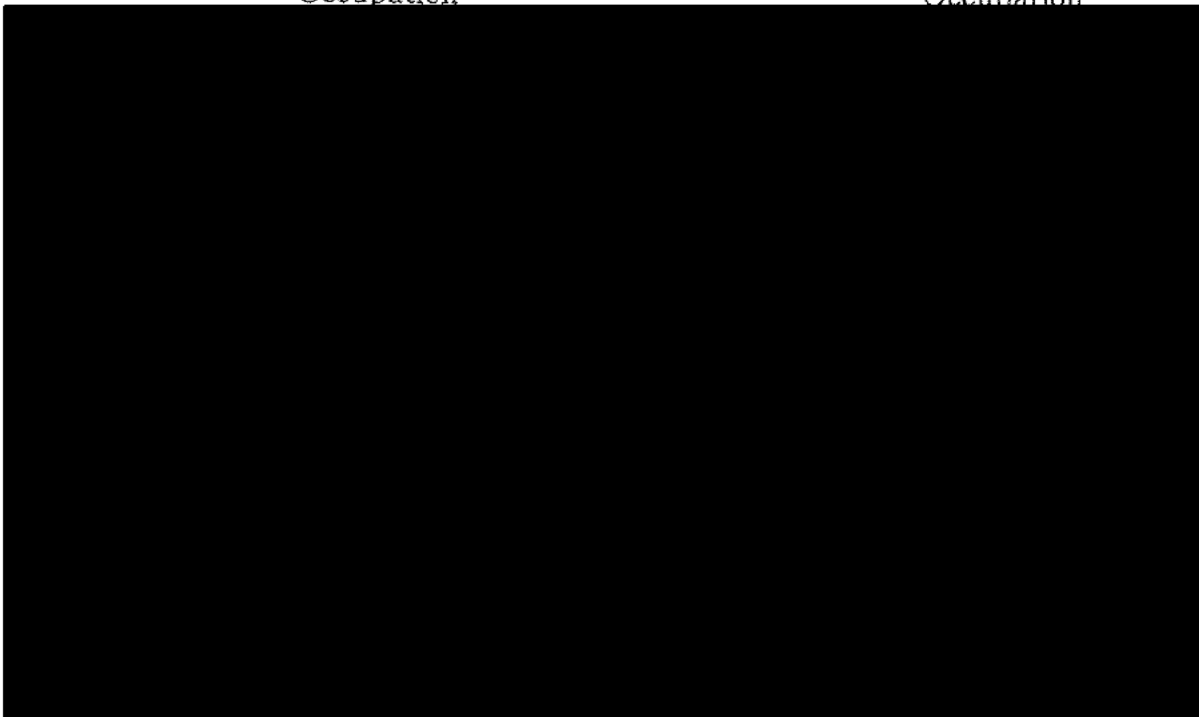
Background Program Review

Planned Parenthood of the Mid-Hudson Valley, Inc. requests approval to merge two existing Planned Parenthood facilities into one corporate entity.

No programmatic changes regarding either existing facility are proposed as a result of this merger. The Planned Parenthood of [REDACTED] was last surveyed in April, 1993 and was found to be operating in substantial compliance with applicable codes, rules and regulations. Likewise, the Planned Parenthood of [REDACTED] was last surveyed in July, 1993 and was found to be operating in substantial compliance with applicable codes, rules and regulations.

Members of the Board of Directors include:

Name	Business Occupation	Name	Business Occupation
------	---------------------	------	---------------------



Character and Competence Surveillance Review

Each of the above has served on the Board of either the Planned Parenthood of [REDACTED] or the Planned Parenthood of [REDACTED]. Neither of these facilities have been subject to any enforcement actions or have pending surveillance issues that would impact upon this CON. This determination was made based on a review of the files of Bureau of Hospital Services, Article 28 reviews, records and reports, enforcement history, reported incidents, investigated complaints, and/or surveys pertaining to the two facilities for the past ten years and included a review of the disclosure information of the proposed new corporation Board Members. Therefore, it is concluded that these facilities have provided a substantially consistent high level of care as defined in New York State Public Health Law 2801-a(3) over the past ten years. Additionally, the physicians involved in this establishment were found to have appropriate licenses by the state licensing agency and no issues were discovered as far as the Office of Professional Medical Conduct was concerned.

**From a programmatic perspective, approval is recommended.**

## **Financial Analysis**

ESTIMATED OPERATING BUDGET

The applicant has submitted an estimated annual operating budget for the merged entity, which is summarized below:

Revenue	\$3,929,000
Expense	<u>3,769,500</u>
Net Income	<u>\$ 159,500</u>

Based on the recent financial history of the merging entities, the submitted budget appears reasonable.

CAPABILITY AND FEASIBILITY

The issues of capability and feasibility center on the applicant's ability to initiate operations in a viable financial position and offset ongoing expense with revenue. Based on the positive balance sheets and the recent operating history of the existing entities it appears that the merged entity will satisfy the requirements of capability and feasibility.

Presented as BFA Attachment A and B respectively are financial summaries for the two existing corporations and as BFA Attachment C, a pro forma balance sheet for the merged entity.

**From a financial perspective, approval is recommended.**

# Attachments

**BFA Attachment A - Financial Summary-Planned Parenthood of [REDACTED]**

**BFA Attachment B - Financial Summary-Planned Parenthood of [REDACTED]**

**BFA Attachment C - Pro Forma Balance Sheet-Planned Parenthood of the Mid  
Hudson Valley, Inc.**

Planned Parent of [REDACTED]  
 Balance Sheet  
 December 31

	<u>1995</u>	<u>1994</u>
<b>Assets</b>		
<b>Current Funds Unrestricted</b>		
Cash	658,258	711,343
Contributions Receivable	130	-
Inventory	53,584	29,421
Rent Deposits	1,050	1,050
Prepaid Expenses	1,357	6,357
Other Receivables	7,062	4,877
Investments (Note 3)	228,213	214,901
Due from Other Fund	<u>2,558</u>	<u>4,814</u>
<b>Total Current Unrestricted Assets</b>	<u><b>992,212</b></u>	<u><b>972,763</b></u>
<b>Restricted</b>		
Cash	1,307	3,000
Government Grants Receivable	106,328	101,511
Pass-Through Grants Receivable (Note 8)	54,003	-
Due from Other Funds	<u>-</u>	<u>-</u>
<b>Total Current Restricted Assets</b>	<u><b>161,638</b></u>	<u><b>104,511</b></u>
<b>Plant Fund</b>		
Land	235,000	235,000
Buildings and Improvements	788,602	774,305
Furniture and Medical Equipment	<u>152,470</u>	<u>127,577</u>
Less: Accumulated Depreciation and Amortization (Notes 1 and 2)	<u>(294,851)</u>	<u>(252,959)</u>
<b>Total Plant Fund Assets</b>	<u><b>881,221</b></u>	<u><b>884,423</b></u>

	<u>1995</u>	<u>1994</u>
<b>Liabilities and Fund Balance</b>		
<b>Current Funds Unrestricted</b>		
Accounts Payable and Accrued Expenses	<u>39,088</u>	<u>34,862</u>
<b>Total Liabilities</b>	<u><b>39,088</b></u>	<u><b>34,862</b></u>
<b>Fund Balance</b>		
Board Designated	3,009	6,514
Undesignated Funds Available for General Activities	<u>950,115</u>	<u>931,387</u>
<b>Total Fund Balance</b>	<u><b>953,124</b></u>	<u><b>937,901</b></u>
Commitments (Note 7)	<u>-</u>	<u>-</u>
<b>Total Current Unrestricted Liabilities and Fund Balance</b>	<u><b>992,212</b></u>	<u><b>972,763</b></u>
<b>Restricted</b>		
Due to Other Funds	2,558	4,814
Deferred Revenue	85,600	78,527
Pass-Through Grants Payable (Note 8)	<u>54,003</u>	<u>-</u>
<b>Total Liabilities</b>	<u><b>142,161</b></u>	<u><b>83,341</b></u>
<b>Fund Balance</b>	<u><b>19,477</b></u>	<u><b>21,170</b></u>
<b>Total Current Restricted Liabilities and Fund Balance</b>	<u><b>161,638</b></u>	<u><b>104,511</b></u>
<b>Plant Fund</b>		
Mortgages Payable (Note 4)	<u>205,442</u>	<u>321,032</u>
<b>Total Liabilities</b>	<u><b>205,442</b></u>	<u><b>321,032</b></u>
<b>Fund Balance</b>	<u><b>675,779</b></u>	<u><b>561,391</b></u>
<b>Total Plant Fund Liabilities and Fund Balance</b>	<u><b>881,221</b></u>	<u><b>884,423</b></u>

Planned Parenthood of [REDACTED]  
Statement of Support, Revenue, Expenses  
and Changes in Fund Balance  
For the Year Ended December 31

	1995			Total All Funds	
	Current Funds		Plant Fund	1995	1994
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	164,939	92	9,522	174,553	154,099
Volunteer Labor and Services	5,470	-	-	5,470	5,269
Donated Stock	584	-	-	584	-
Total Public Support	<u>170,993</u>	<u>92</u>	<u>9,522</u>	<u>180,607</u>	<u>159,368</u>
Grants from Government Agencies	-	662,671	-	662,671	664,680
Other Revenue					
Patient Fees	907,813	-	-	907,813	660,156
Interest and Dividends	15,610	-	-	15,610	29,425
Rental Income	5,684	-	-	5,684	5,684
Miscellaneous Income	720	-	-	720	1,081
Total Other Revenue	<u>949,827</u>	<u>-</u>	<u>-</u>	<u>949,827</u>	<u>896,346</u>
Total Support and Revenue	<u>1,120,826</u>	<u>662,763</u>	<u>9,522</u>	<u>1,793,105</u>	<u>1,720,394</u>
Expenses					
Program Services					
Patient Services	640,150	493,158	32,449	1,165,757	1,082,325
Professional and Public Health Education	52,011	63,005	5,815	120,851	113,057
Public Education	59,888	-	498	60,386	65,208
Total Program Services	<u>752,069</u>	<u>556,163</u>	<u>38,762</u>	<u>1,346,994</u>	<u>1,260,590</u>
Supporting Services					
Management and General	156,069	108,293	3,405	267,767	246,945
Fund Raising	19,845	-	125	19,970	13,013
Total Supporting Services	<u>175,914</u>	<u>108,293</u>	<u>3,530</u>	<u>287,737</u>	<u>259,958</u>
Payments to Affiliated Organizations	32,456	-	-	32,456	31,421
Total Expenses	<u>960,439</u>	<u>664,456</u>	<u>42,292</u>	<u>1,667,187</u>	<u>1,551,969</u>
Excess (Deficiency) of Support and Revenue over Expenses	160,387	(1,693)	(32,770)	125,918	168,425
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(29,568)	-	29,568	-	-
Mortgage Payments from Current Funds	(115,590)	-	115,590	-	-
Fund Balance - Beginning of Year	<u>937,901</u>	<u>21,170</u>	<u>563,391</u>	<u>1,522,462</u>	<u>1,354,017</u>
Fund Balance - End of Year	<u>953,124</u>	<u>19,477</u>	<u>675,279</u>	<u>1,648,380</u>	<u>1,522,462</u>



Planned Parenthood of [REDACTED]  
 Balance Sheet  
 December 31

	<u>1995</u>	<u>1994</u>		<u>1995</u>	<u>1994</u>
<b>Assets</b>			<b>Liabilities and Fund Balance</b>		
<b>Current Funds Unrestricted</b>			<b>Current Funds Unrestricted</b>		
Cash	747,184	554,255	Accounts Payable and Accrued Expenses	83,272	63,946
Contributions and Other Receivables	475	2,805	Due to Other Funds	-	-
Marketable Securities (Note 4)	54,899	54,899	<b>Total Liabilities</b>	<u>83,272</u>	<u>63,946</u>
Inventory	22,939	21,676	Fund Balance		
Deposits	2,775	2,775	Undesignated, Available for		
Other Assets	400	552	General Activities	822,790	634,140
Prepaid Expense	6,200	12,360	<b>Total Fund Balance</b>	<u>822,790</u>	<u>634,140</u>
Due from Other Funds	<u>71,190</u>	<u>48,764</u>	Commitments (Note 5)	-	-
<b>Total Current</b>			<b>Total Current Unrestricted</b>	<u>906,062</u>	<u>698,086</u>
<b>Unrestricted Assets</b>	<u>906,062</u>	<u>698,086</u>	<b>Restricted</b>		
<b>Restricted</b>			<b>Restricted</b>		
Cash	10,495	-	Deferred Grant Income	136,746	140,473
Government Grants Receivable	153,933	189,237	Due to Other Funds	<u>71,190</u>	<u>48,764</u>
Pass-Through Government Grant Receivable	<u>54,003</u>	-	<b>Total Liabilities</b>	207,936	189,237
<b>Total Current</b>			Fund Balance	<u>10,495</u>	-
<b>Restricted Assets</b>	<u>218,431</u>	<u>189,237</u>	<b>Total Current Restricted</b>	<u>218,431</u>	<u>189,237</u>
<b>Plant Fund</b>			<b>Plant Fund</b>		
Land (Note 1)	66,000	66,000	Fund Balance	490,144	522,187
Buildings and Building					
Improvements (Note 1)	727,645	712,356			
Furniture and Medical Equipment					
(Notes 1 and 2)	<u>133,627</u>	<u>121,090</u>			
	927,272	899,446			
Less: Accumulated Depreciation	(437,128)	(377,259)			
<b>Net Fixed Assets</b>	<u>490,144</u>	<u>522,187</u>	<b>Total Plant Fund Liabilities</b>	<u>490,144</u>	<u>522,187</u>
<b>Total Plant Fund Assets</b>	<u>490,144</u>	<u>522,187</u>	<b>and Fund Balance</b>		

Planned Parenthood of [REDACTED]  
Statement of Support, Revenue, Expenses  
and Changes in Fund Balance  
For the Year Ended December 31

	1995			Total All Funds	
	Current Funds		Plant Fund	1995	1994
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	55,020	18,916	1,485	86,421	77,791
Donations In Kind	14,219	-	-	14,219	14,109
Total Public Support	80,239	18,916	1,485	100,640	91,900
Grants from Government Agencies	-	740,869	-	740,869	621,611
Other Revenue					
Patient Fees	1,442,540	-	-	1,442,540	1,242,660
Interest and Dividends	21,900	-	-	21,900	15,785
Miscellaneous Income	70	-	-	70	398
Education Fees	17,957	-	-	17,957	15,585
Rent	-	-	-	-	1,200
Total Other Revenue	1,482,467	-	-	1,482,467	1,275,628
Total Support and Revenue	1,562,706	759,785	1,485	2,323,976	1,991,139
Expenses					
Program Services					
Patient Services	771,348	559,492	49,062	1,381,902	1,231,953
Education	404,612	110,618	4,765	519,995	424,106
Total Program Services	1,177,960	670,110	53,827	1,901,897	1,656,059
Supporting Services					
Management and General	89,750	79,180	6,042	174,972	197,532
Fund Raising	40,356	-	-	40,356	36,033
Total Supporting Services	130,106	79,180	6,042	215,328	213,565
Payments to Affiliated Organizations	39,649	-	-	39,649	39,304
Total Expenses	1,347,715	749,290	59,869	2,156,874	1,926,928
Excess (Deficiency) of Support and Revenue over Expenses	214,991	10,495	(58,384)	167,102	62,211
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(26,341)	-	26,341	-	-
Fund Balance - Beginning of Year	634,140	-	522,187	1,156,327	1,094,116
Fund Balance - End of Year	822,790	10,495	490,144	1,323,429	1,156,327

PRO FORMA  
BALANCE SHEET

BFA Attachment C

Planned Parenthood of the Mid Hudson  
Valley Inc.

Total Current Unrestricted Assets	<u>\$1,898,274</u>
Total Current Unrestricted Liabilities	\$122,360
Unrestricted Fund Balance	<u>1,775,914</u>

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Total Current Restricted Assets	<u>\$380,069</u>
Total Current Restructed Liabilities	\$350,097
Restricted Fund Balance	<u>29,972</u>

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Total Fixed Assets	\$2,103,344
Less: Accumulated Depreciation	<u>(731,979)</u>
Net Fixed Assets	<u>\$1,371,365</u>

Mortgage Payable	<u>\$205,442</u>
Fund Balance	<u>\$1,085,923</u>

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Combined Fund Balances	<u>\$2,891,809</u>
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# State Hospital Review and Planning Council

Corning Tower • Empire State Plaza • Albany, N.Y. 12237 • (518) 473-7915

Barbara A. DeBuono, M.D., M.P.H.  
Commissioner of Health

James D. Durante  
Chairman

July 18, 1996

[REDACTED]  
Executive Director

PP/[REDACTED] & PP/[REDACTED]  
[REDACTED]

Re: 961065 - E  
PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.  
DUTCHESS COUNTY  
MERGE PLANNED PARENTHOOD

Dear [REDACTED]

Please be advised that the above captioned application has been scheduled for review by the Project Review Committee of the State Hospital Review and Planning Council on Thursday, July 25, 1996, at 1:00 p.m. at the New York State Department of Health, Empire State Plaza, Concourse level, Meeting Room 2, Albany. A copy of the exhibit to be reviewed at the meeting is enclosed.

Subsequently, the application will be considered by the State Hospital Review and Planning Council on August 8, 1996 at 10:00 a.m. at the same location, Meeting Room 4. Both meetings are open to the public. The recommendation of the State Council and the health systems agency involved will be presented to the Public Health Council for a final decision.

Sincerely,

Donna W. Peterson  
Executive Secretary

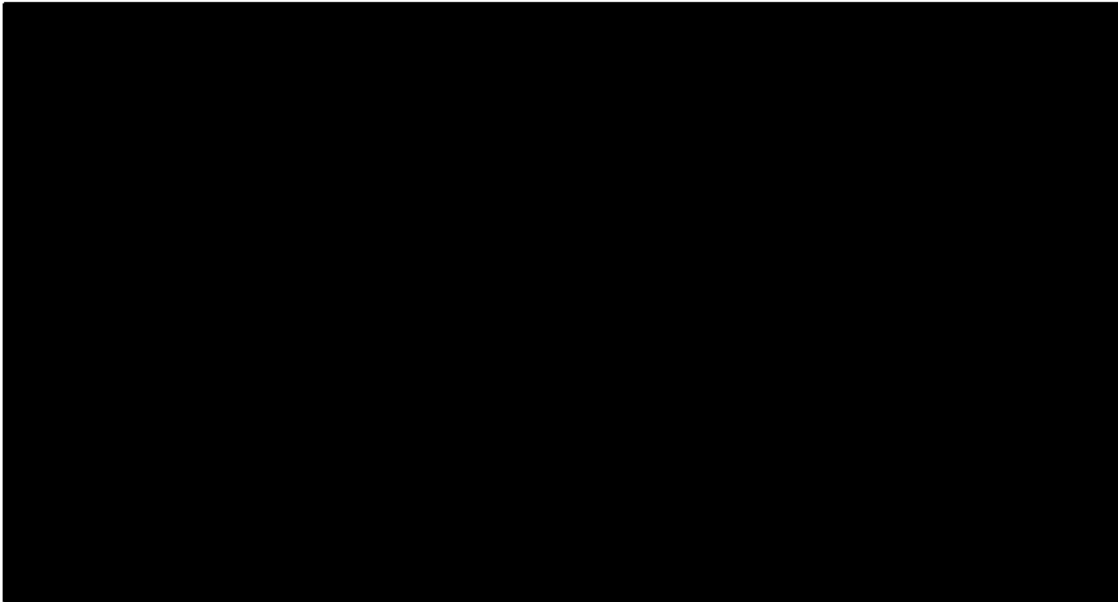
**Background Program Review**

Planned Parenthood of the Mid-Hudson Valley, Inc. requests approval to merge two existing Planned Parenthood facilities into one corporate entity.

No programmatic changes regarding either existing facility are proposed as a result of this merger. The Planned Parenthood of [REDACTED] was last surveyed in April, 1993 and was found to be operating in substantial compliance with applicable codes, rules and regulations. Likewise, the Planned Parenthood of [REDACTED] was last surveyed in July, 1993 and was found to be operating in substantial compliance with applicable codes, rules and regulations.

Members of the Board of Directors include:

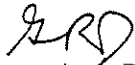
Name	Business Occupation	Name	Business Occupation
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**Character and Competence Surveillance Review**

Each of the above has served on the Board of either the Planned Parenthood of [REDACTED] or the Planned Parenthood of [REDACTED]. Neither of these facilities have been subject to any enforcement actions or have pending surveillance issues that would impact upon this CON. This determination was made based on a review of the files of Bureau of Hospital Services, Article 28 reviews, records and reports, enforcement history, reported incidents, investigated complaints, and/or surveys pertaining to the two facilities for the past ten years and included a review of the disclosure information of the proposed new corporation Board Members. Therefore, it is concluded that these facilities have provided a substantially consistent high level of care as defined in New York State Public Health Law 2801-a(3) over the past ten

years. Additionally, the physicians involved in this establishment were found to have appropriate licenses by the state licensing agency and no issues were discovered as far as the Office of Professional Medical Conduct was concerned. Accordingly, the Bureau of Hospital Services recommends approval.



Prepared by: Gerald Dievendorf, Regional Medical Care Administrator

## RECOMMENDATION

The Bureau of Health Facility Planning recommends approval.

## STAFF REVIEW

The proposal is to merge two already existing, well utilized and longstanding family planning projects into one entity. The expected outcome is a greater sharing of resources, eventual administrative shrinkage and an increased ability to offer more services to a greater number of clients. Each existing facility presently has separate physical plants, a steady client base and departments which fulfill all of the requirements of the various funding sources and regulatory agencies. It is planned that services will become uniform and interchangeable and overhead more cost efficient. There are no immediate planned additions to the physical plants, services or clients. There are no construction additions or deletions. There are no additional costs expected as a result of the merger and, although the sponsor does not anticipate any staff layoffs, savings are expected through the consolidation of a few administrative functions. The consolidation is viewed as a pro-active plan for two currently viable entities.

The areas served by the project are Dutchess, [REDACTED] and [REDACTED] Counties. The population currently includes 187,430 women of child bearing age in the four county area and is now being served by the two individual Planned Parenthood Corporations. The existing clinic municipal site locations in Dutchess, [REDACTED] and [REDACTED] Counties are: [REDACTED] Poughkeepsie, [REDACTED]

[REDACTED] The combined affiliate will offer the full array of reproductive health care services and primary care services at the [REDACTED] and Poughkeepsie sites. The certified services to be available are: [REDACTED] cancer detection, primary medical care, venereal disease, family planning, health education, and part-time clinics. The sponsor identifies the unduplicated patients for calendar year 1994 as 16,682 women, ages 13-44. The total of 187,430 women of childbearing age in the four county region include, according to the sponsor, 98,470 women who are at risk of an unintended pregnancy. The service base identified by the sponsor is approximately 20,000 patients with a projection of 30,000 visits per year.

## CONCLUSION

Based on the joint agreement for the sponsors to establish a new corporate entity assuring reproductive health care services to their existing service areas, the Bureau of Health Facility Planning recommends approval of this project.

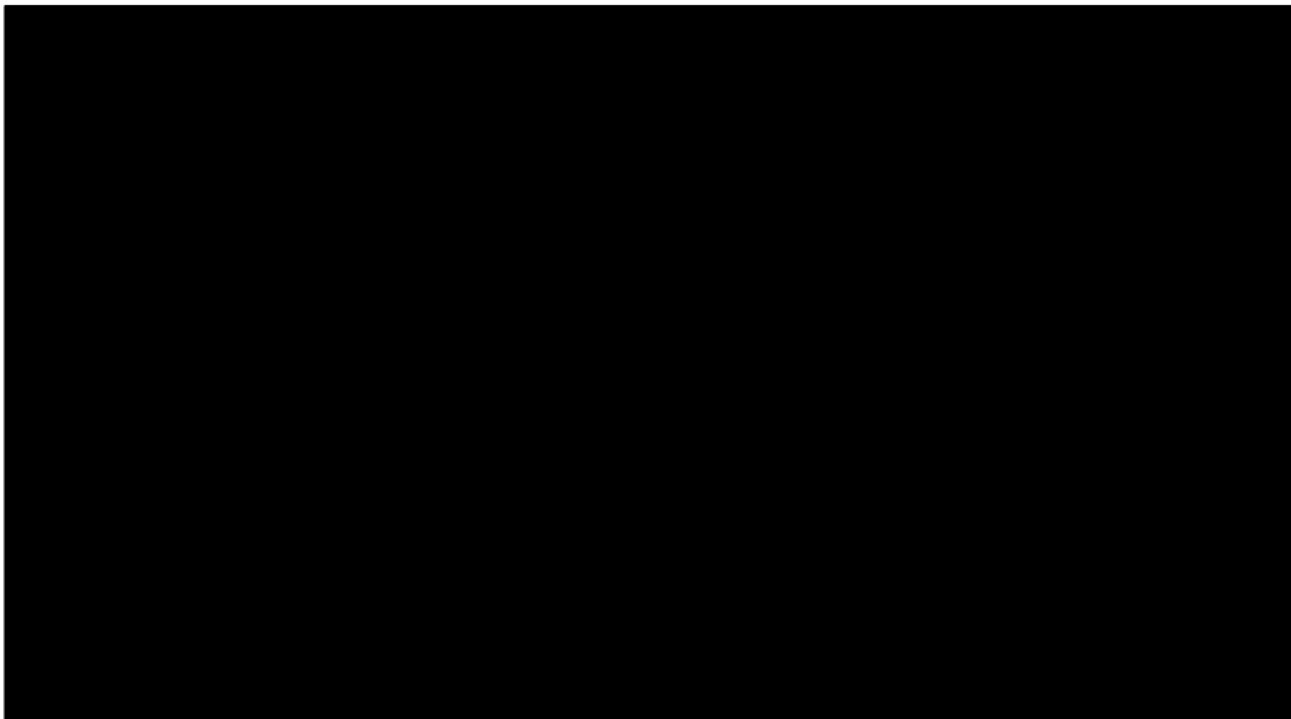
**Background Program review**

Planned Parenthood of the Mid-Hudson Valley, Inc., requests approval to merge two existing Planned Parenthood facilities in under one corporate entity.

No programmatic changes regarding either existing facility are proposed as a result of this merger. The Planned Parenthood of [REDACTED] was last surveyed in April, 1993 and was found to be operating in substantial compliance with applicable codes, rules, and regulations. Likewise, The Planned Parenthood of [REDACTED] was last surveyed in July, 1993 and was found to be operating in substantial compliance with applicable codes, rules, and regulations.

Members of the Board of Directors include:

<u>Name</u>	<u>Business or Occupation</u>	<u>Name</u>	<u>Business or Occupation</u>
-------------	-------------------------------	-------------	-------------------------------



Character and Competence Surveillance Review

Each of the above has served on the Board of either the Planned Parenthood of [REDACTED] or the Planned Parenthood of [REDACTED]. Neither of these facilities has been subject to any enforcement actions or has pending surveillance issues that would impact upon this CON. This determination was made based on a review of the Bureau of Hospital Services' files, Article 28 reviews, records and reports, enforcement history, reported incidents, investigated complaints, and/or surveys pertaining to the two facilities for the past ten years and included a review of the disclosure information of the proposed new corporation Board Members. Therefore, it is concluded that these facilities have provided a substantially consistent high level of care as defined in New York State



Public Health Law 2801-a(3) over the past ten years. Additionally, the physicians involved in this establishment were found to have appropriate licenses by the state licensing agency and no issues were discovered as far as the Office of Professional Medical Conduct was concerned. **Accordingly, the Bureau of Hospital Services recommends approval.**

Prepared by: Gerald Dievendorf  
Regional Medical Care Administrator

961065-B Planned Parenthood of the Mid Hudson Valley -- 6/29/96

FINDINGS APPROVAL

The applicant has demonstrated the capability to proceed in a financially feasible manner.

DESCRIPTION

The subject application seeks approval to merge two existing related not-for-profit corporations, Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED] into a new not-for-profit corporation to be named Planned Parenthood of the Mid Hudson Valley Inc. All assets and liabilities of the existing corporations will be merged into the new corporation.

The applicant states that the merger will result in a greater sharing of resources, eventual administrative shrinkage and an increased ability to offer more service to a greater number of clients. It is anticipated that services will become more uniform and interchangeable and overhead more efficient.

Presented as BFA Attachment A and B respectively are financial summaries for the two existing corporations and as BFA Attachment C, a pro forma balance sheet for the merged entity.

ESTIMATED OPERATING BUDGET

The applicant has submitted an estimated annual operating budget for the merged entity, which is summarized below:

Revenue	\$3,929,000
Expense	<u>3,769,500</u>
Net Income	<u>\$ 159,500</u>

Based on the recent financial history of the merging entities, the submitted budget appears reasonable.

CAPABILITY AND FEASIBILITY

The issues of capability and feasibility center on the applicant's ability to initiate operations in a viable financial position and offset ongoing expense with revenue. Based on the positive balance sheets and the recent operating history of the existing entities it appears that the merged entity will satisfy the requirements of capability and feasibility.

ATTACHMENTS

BFA Attachment A - Financial Summary: Planned Parenthood of [REDACTED]

BFA Attachment B - Financial Summary: Planned Parenthood of  
[REDACTED]

BFA Attachment C - Pro Forma Balance Sheet: Planned Parenthood of the  
Mid Hudson Valley Inc.

Planned Parenthood of [REDACTED]  
 Balance Sheet  
 December 31

	<u>1995</u>	<u>1994</u>		<u>1995</u>	<u>1994</u>
Assets			Liabilities and Fund Balance		
Current Funds Unrestricted			Current Funds Unrestricted		
Cash	698,258	711,343	Accounts Payable and Accrued Expenses	<u>39,088</u>	<u>34,862</u>
Contributions Receivable	130	-	Total Liabilities	<u>39,088</u>	<u>34,862</u>
Inventory	53,584	29,421	Fund Balance		
Rent Deposits	1,050	1,050	Board Designated	3,009	6,514
Prepaid Expenses	1,357	6,357	Undesignated Funds Available		
Other Receivables	7,062	4,877	for General Activities	<u>950,115</u>	<u>931,387</u>
Investments (Note 3)	228,213	214,901	Total Fund Balance	<u>953,124</u>	<u>937,901</u>
Due from Other Fund	<u>2,558</u>	<u>4,814</u>	Commitments (Note 7)	-	-
			Total Current Unrestricted		
			Liabilities and Fund Balance	<u>992,212</u>	<u>972,763</u>
Total Current					
Unrestricted Assets	<u>992,212</u>	<u>972,763</u>	Restricted		
			Cash	1,307	3,000
Restricted			Government Grants Receivable	106,328	101,511
Cash	1,307	3,000	Pass-Through Grants Receivable (Note 8)	54,003	-
Government Grants Receivable	106,328	101,511	Due from Other Funds	-	-
Pass-Through Grants Receivable (Note 8)	54,003	-			
Due from Other Funds	-	-	Total Current		
			Restricted Assets	<u>161,638</u>	<u>104,511</u>
Plant Fund			Plant Fund		
Land	235,000	235,000	Mortgages Payable (Note 4)	<u>205,442</u>	<u>321,032</u>
Buildings and Improvements	789,602	774,305	Total Liabilities	205,442	321,032
Furniture and Medical Equipment	<u>152,470</u>	<u>127,677</u>	Fund Balance	<u>675,779</u>	<u>563,391</u>
Less: Accumulated Depreciation	1,176,072	1,136,982			
and Amortization (Notes 1 and 2)	<u>(294,851)</u>	<u>(252,559)</u>	Total Plant Fund Liabilities		
			and Fund Balance	<u>881,221</u>	<u>884,423</u>
Total Plant Fund Assets	<u>881,221</u>	<u>884,423</u>			

Planned Parenthood of [REDACTED]  
Statement of Support, Revenue, Expenses  
and Changes in Fund Balance  
For the Year Ended December 31

	1995			Total All Funds	
	Current Funds		Plant Fund	1995	1994
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	164,939	92	9,522	174,553	154,099
Volunteer Labor and Services	5,470	-	-	5,470	5,269
Donated Stock	584	-	-	584	-
Total Public Support	<u>170,993</u>	<u>92</u>	<u>9,522</u>	<u>180,607</u>	<u>159,368</u>
Grants from Government Agencies	-	662,671	-	662,671	664,680
Other Revenue					
Patient Fees	907,813	-	-	907,813	860,156
Interest and Dividends	35,610	-	-	35,610	29,425
Rental Income	5,684	-	-	5,684	5,684
Miscellaneous Income	720	-	-	720	1,081
Total Other Revenue	<u>949,827</u>	<u>-</u>	<u>-</u>	<u>949,827</u>	<u>896,346</u>
Total Support and Revenue	<u>1,120,820</u>	<u>662,763</u>	<u>9,522</u>	<u>1,793,105</u>	<u>1,720,394</u>
Expenses					
Program Services					
Patient Services	640,150	493,158	32,449	1,165,757	1,082,325
Professional and Public Health Education	52,031	63,005	5,815	120,851	113,057
Public Education	59,888	-	498	60,386	65,208
Total Program Services	<u>752,069</u>	<u>556,163</u>	<u>38,762</u>	<u>1,346,994</u>	<u>1,260,590</u>
Supporting Services					
Management and General	156,069	108,293	3,405	267,767	246,945
Fund Raising	19,845	-	125	19,970	13,013
Total Supporting Services	<u>175,914</u>	<u>108,293</u>	<u>3,530</u>	<u>287,737</u>	<u>259,958</u>
Payments to Affiliated Organizations	32,456	-	-	32,456	31,421
Total Expenses	<u>960,439</u>	<u>664,456</u>	<u>42,292</u>	<u>1,667,187</u>	<u>1,551,969</u>
Excess (Deficiency) of Support and Revenue over Expenses	160,381	(1,693)	(32,770)	125,918	168,425
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(29,568)	-	29,568	-	-
Mortgage Payments from Current Funds	(115,590)	-	115,590	-	-
Fund Balance - Beginning of Year	<u>937,901</u>	<u>21,170</u>	<u>563,391</u>	<u>1,522,462</u>	<u>1,354,037</u>
Fund Balance - End of Year	<u>953,124</u>	<u>19,477</u>	<u>675,779</u>	<u>1,648,380</u>	<u>1,522,462</u>

Planned Parenthood of [REDACTED]  
 Balance Sheet  
 December 31

	<u>1995</u>	<u>1994</u>		<u>1995</u>	<u>1994</u>
<b>Assets</b>			<b>Liabilities and Fund Balance</b>		
<b>Current Funds Unrestricted</b>			<b>Current Funds Unrestricted</b>		
Cash	747,184	554,255	Accounts Payable and Accrued Expenses Due to Other Funds	83,272	63,946
Contributions and Other Receivables	476	2,805	Total Liabilities	<u>83,272</u>	<u>63,946</u>
Marketable Securities (Note 4)	54,899	54,899	Fund Balance		
Inventory	22,939	21,676	Undesignated, Available for General Activities	822,790	634,140
Deposits	2,775	2,775	Total Fund Balance	<u>822,790</u>	<u>634,140</u>
Other Assets	400	552	Commitments (Note 5)	-	-
Prepaid Expense	6,200	12,360	Total Current Unrestricted Liabilities and Fund Balance	<u>906,062</u>	<u>698,086</u>
Due from Other Funds	<u>71,190</u>	<u>48,764</u>			
			<b>Restricted</b>		
<b>Total Current Unrestricted Assets</b>	<u>906,062</u>	<u>698,086</u>	Deferred Grant Income	136,746	140,473
			Due to Other Funds	<u>71,190</u>	<u>48,764</u>
<b>Restricted</b>			Total Liabilities	207,936	189,237
Cash	10,495	-	Fund Balance	<u>10,495</u>	-
Government Grants Receivable	153,933	189,237	Total Current Restricted Liabilities and Fund Balance	<u>218,431</u>	<u>189,237</u>
Pass-Through Government Grant Receivable	<u>54,003</u>	-			
			<b>Plant Fund</b>		
<b>Total Current Restricted Assets</b>	<u>218,431</u>	<u>189,237</u>	Land (Note 1)	66,000	66,000
			Buildings and Building Improvements (Note 1)	727,645	712,356
<b>Plant Fund</b>			Furniture and Medical Equipment (Notes 1 and 2)	<u>133,627</u>	<u>121,090</u>
Land (Note 1)	66,000	66,000		927,272	899,446
Buildings and Building Improvements (Note 1)	727,645	712,356	Less: Accumulated Depreciation	<u>(437,128)</u>	<u>(377,259)</u>
Furniture and Medical Equipment (Notes 1 and 2)	<u>133,627</u>	<u>121,090</u>	Net Fixed Assets	<u>490,144</u>	<u>522,187</u>
	927,272	899,446	Total Plant Fund Assets	<u>490,144</u>	<u>522,187</u>
Less: Accumulated Depreciation	<u>(437,128)</u>	<u>(377,259)</u>	Total Plant Fund Liabilities and Fund Balance	<u>490,144</u>	<u>522,187</u>
Net Fixed Assets	<u>490,144</u>	<u>522,187</u>			
Total Plant Fund Assets	<u>490,144</u>	<u>522,187</u>			

Planned Parenthood of [REDACTED]  
 Statement of Support, Revenue, Expenses  
 and Changes in Fund Balance  
 For the Year Ended December 31

	1995			Total All Funds	
	Current Funds		Plant Fund	1995	1994
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	66,020	18,916	1,485	86,421	77,791
Donations In Kind	<u>14,219</u>	-	-	<u>14,219</u>	<u>14,109</u>
Total Public Support	<u>80,239</u>	<u>18,916</u>	<u>1,485</u>	<u>100,640</u>	<u>91,900</u>
Grants from Government Agencies	-	240,869	-	<u>240,869</u>	<u>623,611</u>
Other Revenue					
Patient Fees	1,442,540	-	-	1,442,540	1,242,660
Interest and Dividends	21,900	-	-	21,900	15,785
Miscellaneous Income	70	-	-	70	398
Education Fees	17,957	-	-	17,957	15,585
Rent	-	-	-	-	<u>1,200</u>
Total Other Revenue	<u>1,482,467</u>	-	-	<u>1,482,467</u>	<u>1,275,628</u>
Total Support and Revenue	<u>1,562,706</u>	<u>259,785</u>	<u>1,485</u>	<u>2,323,976</u>	<u>1,991,139</u>
Expenses					
Program Services					
Patient Services	773,348	559,492	49,062	1,381,902	1,231,953
Education	<u>404,612</u>	<u>110,618</u>	<u>4,765</u>	<u>519,995</u>	<u>424,106</u>
Total Program Services	<u>1,177,960</u>	<u>670,110</u>	<u>53,827</u>	<u>1,901,897</u>	<u>1,656,059</u>
Supporting Services					
Management and General	89,750	79,180	6,042	174,972	197,532
Fund Raising	<u>40,356</u>	-	-	<u>40,356</u>	<u>36,033</u>
Total Supporting Services	<u>130,106</u>	<u>79,180</u>	<u>6,042</u>	<u>215,328</u>	<u>233,565</u>
Payments to Affiliated Organizations	<u>39,649</u>	-	-	<u>39,649</u>	<u>39,304</u>
Total Expenses	<u>1,347,715</u>	<u>749,290</u>	<u>59,869</u>	<u>2,156,874</u>	<u>1,928,928</u>
Excess (Deficiency) of Support and Revenue over Expenses	214,991	10,495	(58,384)	167,102	62,211
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(26,341)	-	26,341	-	-
Fund Balance - Beginning of Year	<u>634,140</u>	-	<u>522,187</u>	<u>1,156,327</u>	<u>1,094,116</u>
Fund Balance - End of Year	<u>822,790</u>	<u>10,495</u>	<u>490,144</u>	<u>1,323,429</u>	<u>1,156,327</u>

PRO FORMA  
BALANCE SHEET

BFA Attachment C

Planned Parenthood of the Mid Hudson  
Valley Inc.

Total Current Unrestricted Assets \$1,898,274

Total Current Unrestricted Liabilities \$122,360

Unrestricted Fund Balance 1,775,914

---

Total Current Restricted Assets \$380,069

Total Current Restructed Liabilities \$350,097

Restricted Fund Balance 29,972

---

Total Fixed Assets \$2,103,344

Less: Accumulated Depreciation (731,979)

Net Fixed Assets \$1,371,365

Mortgage Payable \$205,442

Fund Balance \$1,085,923

---

Combined Fund Balances \$2,891,809





Planned Parenthood®  
of [REDACTED]

2 1996

June 28, 1996

Mr. John Harrison  
Bureau of Project Management  
NY State Department of Health  
Empire State Plaza  
Corning Tower, Room 1717  
Albany, NY 12237

Dear Mr. Harrison:

Per our recent conversation, please see the enclosed two copies of our 1995 audited financial reports for Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED]. As you will note, these are the non-draft copies and there are no changes from the draft copies I sent you last week.

If you need anything else, please let me know.

Sincerely,

[REDACTED]

Executive Director

SW/mr  
Encs.

RECEIVED

JUL 02 1996

BUREAU OF  
PROJECT MANAGEMENT

[REDACTED]

Planned Parenthood of [REDACTED]  
Financial Report  
December 31, 1995

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**PASSIKOFF, HEENEY & SCOTT**  
CERTIFIED PUBLIC ACCOUNTANTS

PAGE 1

JAMES F. PASSIKOFF, CPA  
THOMAS M. HEENEY, CPA  
SHEILA E. SCOTT, CPA

21 DAVIS AVENUE — P.O. BOX 3008  
POUGHKEEPSIE, NY 12603  
(914) 454-5550

Independent Auditor's Report

May 8, 1996

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the accompanying balance sheet of Planned Parenthood of [REDACTED] as of December 31, 1995 and 1994, the related statement of support, revenue, expenses and changes in fund balance, the statement of functional expenses and the statement of cash flows for the years then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Planned Parenthood of [REDACTED] at December 31, 1995 and 1994, and the results of its operations for the years then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Planned Parenthood of [REDACTED] taken as a whole. The accompanying schedule of governmental grants is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

*Passikoff, Heeney & Scott*

Certified Public Accountants

Planned Parenthood of [REDACTED]  
Balance Sheet  
December 31

	<u>1995</u>	<u>1994</u>		<u>1995</u>	<u>1994</u>
Assets			Liabilities and Fund Balance		
Current Funds Unrestricted			Current Funds Unrestricted		
Cash	747,184	554,255	Accounts Payable and Accrued Expenses	83,272	63,946
Contributions and Other Receivables	475	2,805	Due to Other Funds	-	-
Marketable Securities (Note 4)	54,899	54,899	Total Liabilities	<u>83,272</u>	<u>63,946</u>
Inventory	22,939	21,676	Fund Balance		
Deposits	2,775	2,775	Undesignated, Available for		
Other Assets	400	552	General Activities	822,790	634,140
Prepaid Expense	6,200	12,360	Total Fund Balance	<u>822,790</u>	<u>634,140</u>
Due from Other Funds	<u>71,190</u>	<u>48,764</u>	Commitments (Note 5)	-	-
Total Current Unrestricted Assets	<u>906,062</u>	<u>698,086</u>	Total Current Unrestricted Liabilities and Fund Balance	<u>906,062</u>	<u>698,086</u>
Restricted			Restricted		
Cash	10,495	-	Deferred Grant Income	136,746	140,473
Government Grants Receivable	153,933	189,237	Due to Other Funds	<u>71,190</u>	<u>48,764</u>
Pass-Through Government Grant Receivable	<u>54,003</u>	-	Total Liabilities	207,936	189,237
Total Current Restricted Assets	<u>218,431</u>	<u>189,237</u>	Fund Balance	<u>10,495</u>	-
Plant Fund			Plant Fund		
Land (Note 1)	66,000	66,000	Fund Balance	490,144	522,187
Buildings and Building Improvements (Note 1)	727,645	712,356	Total Plant Fund Liabilities and Fund Balance	<u>490,144</u>	<u>522,187</u>
Furniture and Medical Equipment (Notes 1 and 2)	<u>133,627</u>	<u>121,090</u>			
	927,272	899,446			
Less: Accumulated Depreciation	<u>(437,128)</u>	<u>(377,259)</u>			
Net Fixed Assets	490,144	522,187			
Total Plant Fund Assets	<u>490,144</u>	<u>522,187</u>			

The accompanying notes are an integral part of these financial statements.  
Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Statement of Support, Revenue, Expenses  
and Changes in Fund Balance  
For the Year Ended December 31

	1995			Total All Funds	
	Current Funds		Plant Fund	1995	1994
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	66,020	18,916	1,485	86,421	77,791
Donations In Kind	<u>14,219</u>	-	-	<u>14,219</u>	<u>14,109</u>
Total Public Support	<u>80,239</u>	<u>18,916</u>	<u>1,485</u>	<u>100,640</u>	<u>91,900</u>
Grants from Government Agencies	-	<u>740,869</u>	-	<u>740,869</u>	<u>623,611</u>
Other Revenue					
Patient Fees	1,442,540	-	-	1,442,540	1,242,660
Interest and Dividends	21,900	-	-	21,900	15,785
Miscellaneous Income	70	-	-	70	398
Education Fees	17,957	-	-	17,957	15,585
Rent	-	-	-	-	1,200
Total Other Revenue	<u>1,482,467</u>	-	-	<u>1,482,467</u>	<u>1,275,628</u>
Total Support and Revenue	<u>1,562,706</u>	<u>759,785</u>	<u>1,485</u>	<u>2,323,976</u>	<u>1,991,139</u>
Expenses					
Program Services					
Patient Services	773,348	559,492	49,062	1,381,902	1,231,953
Education	<u>404,612</u>	<u>110,618</u>	<u>4,765</u>	<u>519,995</u>	<u>424,106</u>
Total Program Services	<u>1,177,960</u>	<u>670,110</u>	<u>53,827</u>	<u>1,901,897</u>	<u>1,656,059</u>
Supporting Services					
Management and General	89,750	79,180	6,042	174,972	197,532
Fund Raising	<u>40,356</u>	-	-	<u>40,356</u>	<u>36,033</u>
Total Supporting Services	<u>130,106</u>	<u>79,180</u>	<u>6,042</u>	<u>215,328</u>	<u>233,565</u>
Payments to Affiliated Organizations	<u>39,649</u>	-	-	<u>39,649</u>	<u>39,304</u>
Total Expenses	<u>1,347,715</u>	<u>749,290</u>	<u>59,869</u>	<u>2,156,874</u>	<u>1,928,928</u>
Excess (Deficiency) of Support and Revenue over Expenses	214,991	10,495	(58,384)	167,102	62,211
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(26,341)	-	26,341	-	-
Fund Balance - Beginning of Year	<u>634,140</u>	-	<u>522,187</u>	<u>1,156,327</u>	<u>1,094,116</u>
Fund Balance - End of Year	<u>822,790</u>	<u>10,495</u>	<u>490,144</u>	<u>1,323,429</u>	<u>1,156,327</u>

The accompanying notes are an integral  
part of these financial statements.  
Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Statement of Functional Expenses  
For the Year Ended December 31

	1995						Total Expenses	
	Program Services			Supporting Services			1995	1994
	Patient Services	Public Education	Total	Management and General	Fund Raising	Total		
Clinic and Office Salaries	745,148	342,459	1,087,607	92,090	10,565	102,655	1,190,262	1,072,996
Physicians Fees	6,000	-	6,000	-	-	-	6,000	6,000
Payroll Taxes and Fringe Benefits	163,174	75,976	239,150	19,355	2,279	21,634	260,784	232,001
Total Salaries and Related Expenses	914,322	418,435	1,332,757	111,445	12,844	124,289	1,457,046	1,310,997
Rent and Occupancy	85,373	14,047	99,420	10,925	360	11,285	110,705	107,260
Office Expenses and Postage	20,070	10,970	31,040	8,266	2,634	10,900	41,940	31,132
Telephone	23,018	12,239	35,257	2,089	516	2,605	37,862	24,233
Travel and Conferences	2,733	15,845	18,578	715	468	1,183	19,761	14,082
Training and Supplies	339	20,726	21,065	6,585	-	6,585	27,650	24,516
Campaign Expenses	-	-	-	-	23,534	23,534	23,534	19,557
Professional Fees	-	9,612	9,612	13,364	-	13,364	22,976	19,466
Office and Medical Equipment	416	50	466	734	-	734	1,200	20,337
Diagnostic Tests	123,395	-	123,395	-	-	-	123,395	105,292
Contraceptive Supplies	85,949	-	85,949	-	-	-	85,949	71,092
Clinic Supplies & Equipment	56,426	-	56,426	138	-	138	56,564	42,262
Public Relations	595	7,577	8,172	503	-	503	8,675	5,018
Malpractice Insurance (Note 3)	11,200	-	11,200	-	-	-	11,200	12,311
Miscellaneous Overhead	4,004	5,129	9,133	9,699	-	9,699	18,832	18,688
Dues and Subscriptions	5,000	600	5,600	876	-	876	6,476	1,348
Bad Debts	-	-	-	3,591	-	3,591	3,591	3,720
Total Expenses Before Depreciation	1,332,840	515,230	1,848,070	168,930	40,356	209,286	2,057,356	1,831,311
Depreciation of Furniture, Equipment and Buildings	49,062	4,765	53,827	6,042	-	6,042	59,869	58,313
Subtotal	1,381,902	519,995	1,901,897	174,972	40,356	215,328	2,117,225	1,889,624
Payments to Affiliated Organizations	-	-	-	39,649	-	39,649	39,649	39,304
Total Expenses	<u>1,381,902</u>	<u>519,995</u>	<u>1,901,897</u>	<u>214,621</u>	<u>40,356</u>	<u>254,977</u>	<u>2,156,874</u>	<u>1,928,928</u>

The accompanying notes are an integral part of these financial statements.  
Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Statement of Cash Flows  
Year Ended December 31

	<u>1995</u>	<u>1994</u>
Cash flows from operating activities:		
Excess of support and revenue over expenses	167,102	62,211
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	59,869	58,313
(Increase) Decrease in prepaid expense	6,160	(12,360)
(Increase) in grants receivable	(18,699)	(118,705)
(Increase) in inventories	(1,263)	(8,587)
Decrease (Increase) in contributions receivable	2,330	(1,575)
Increase in accounts payable	19,326	5,352
Increase (Decrease) in deferred grants	(3,727)	39,369
Decrease in other assets	<u>152</u>	<u>2,610</u>
Net cash provided by operating activities	<u>231,250</u>	<u>26,628</u>
Cash flows from investing activities:		
Purchase of fixed assets	(27,826)	(29,574)
Donation of investments	<u>-</u>	<u>(5,028)</u>
Net cash used by investing activities	<u>(27,826)</u>	<u>(34,602)</u>
Net increase (decrease) in cash and cash equivalents	203,424	(7,974)
Cash and cash equivalents at beginning of year	<u>554,255</u>	<u>562,229</u>
Cash and cash equivalents at end of year	<u>757,679</u>	<u>554,255</u>

The accompanying notes are an integral part of these financial statements.  
Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Notes to the Financial Statements  
December 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL STATEMENTS

The accompanying financial statements have been prepared using the accrual method of accounting, except for revenues from patients which, because of their uncertainty of collection, are not considered income until received. To insure observance of restrictions placed on the use of available resources, the accounts and financial activity are classified for accounting and reporting purposes into fund groups.

The organization has adopted the accounting and reporting procedures of the industry guide, Audits of Voluntary Health and Welfare Organizations, promulgated by the American Institute of Certified Public Accountants.

FEDERAL INCOME TAXES

The organization is a not-for-profit corporation and has elected to be exempt from federal income taxes under Section 501 of the Internal Revenue Code. Accordingly, no provision for income taxes has been made on the accompanying financial statements.

CONTRIBUTIONS AND GRANTS

All contributions and grants are considered to be available for unrestricted use unless specifically restricted by the donor. Non-cash contributions are recorded at the fair market value on the date received.

INVENTORIES

Inventories of supplies are valued at the lower of cost or market on the first-in, first-out basis.

FIXED ASSETS

Land, buildings, furniture, and medical equipment purchased with unrestricted or plant funds are stated at cost. Donated assets are stated at fair market value at the date of receipt. Certain equipment purchased with restricted funds as part of a grant are charged to expense in the year acquired, and are subject to return to the grantor at the end of the grant year.

DEPRECIATION

The organization provides for depreciation using the straight-line method over the estimated useful lives of the assets.

DONATED SERVICES

The substantial number of hours that volunteers have donated for the organization's programs are reflected in the public support income and the appropriate functional expense category based upon corresponding hourly salaries paid to individuals performing similar tasks. Donated services and equipment are reflected at their fair market values based upon similar types of services or equipment purchased.



Planned Parenthood of [REDACTED]  
 Notes to the Financial Statements  
 December 31, 1995  
 Page 2

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENT GRANTS

The organization's awards for grants-in-aid generally cover a period of one year and are subject to audit by the grantor. Grant expenditures are reviewed during the grant period by the grantor.

NOTE 2 - FURNITURE AND MEDICAL EQUIPMENT

In addition to the plant fund assets, Planned Parenthood of [REDACTED] had in its offices and clinics as of December 31, 1995 furniture and medical equipment costing \$73,945. which were paid for from restricted grant funds and are subject to return to the grantor as described in Note 1 under the caption Fixed Assets. These assets were acquired in the years ended December 31 as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
1983	5,143
1985	15,000
1986	4,682
1987	18,744
1988	-
1989	-
1990	-
1991	-
1992	-
1993	8,333
1994	16,403
1995	<u>5,640</u>
	<u>73,945</u>

NOTE 3 - INSURANCE

The organization participates with other affiliates in obtaining malpractice insurance coverage through Planned Parenthood Federation of America. The 1995 and 1994 expense amounted to \$11,200. and \$12,311. respectively.

NOTE 4 - MARKETABLE SECURITIES

The marketable securities are carried at cost if purchased or at fair market value on the date received in the case of donated securities.

Gains and losses are recognized when the securities are sold. At December 31, 1995, marketable securities consisted of the following:

	<u>Cost or Other Basis</u>	<u>Market</u>	<u>Unrealized Gain (Loss)</u>
413 Shares IBM	54,899	45,870	(9,029)

Planned Parenthood of [REDACTED]  
Notes to the Financial Statements  
December 31, 1995  
Page 3

NOTE 5 - COMMITMENTS

The future minimum annual rent commitments under current operating leases at December 31, 1995 are as follows:

1996	17,925
1997	10,800
1998	<u>3,600</u>
Total Minimum Lease Payments	<u>32,325</u>

Planned Parenthood of [REDACTED]  
 Schedule of Federal Awards  
 For the Year Ended December 31, 1995

	<u>Federal Awarding Agency</u>	<u>Federal CFDA Number</u>	
Grants from Government Agencies			
New York State Department of Health:			
Reproductive Health Program	636,180	U.S. Department of Health and Human Resources 93.217	Major Program
[REDACTED] Crisis Intervention Program	24,448	U.S. Department of Health and Human Resources 93.991	Non Major
Primary Care Development Program (Pass-Through Government Grant)	54,003	N/A	N/A Non Major
New York State Crime Victims Board	<u>26,238</u>	U.S. Department of Justice Office For Victims of Crime 16.575	Non Major
Total Grants from Government Agencies	<u>740,869</u>		

Planned Parenthood of [REDACTED]  
Financial Report  
December 31, 1995

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PASSIKOFF, HEENEY & SCOTT  
CERTIFIED PUBLIC ACCOUNTANTS

PAGE 1

JAMES F. PASSIKOFF, CPA  
THOMAS M. HEENEY, CPA  
SHEILA E. SCOTT, CPA

21 DAVIS AVENUE — P.O. BOX 3008  
POUGHKEEPSIE, NY 12603  
(914) 454-5550

Independent Auditor's Report

March 26, 1996

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the accompanying balance sheet of Planned Parenthood of [REDACTED] [REDACTED] as of December 31, 1995 and 1994, the related statement of support, revenue, expenses and changes in fund balance, the statement of functional expenses, and the statement of cash flows for the years then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Planned Parenthood of [REDACTED] [REDACTED] at December 31, 1995 and 1994, and the results of its operations for the years then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Planned Parenthood of [REDACTED] [REDACTED] taken as a whole. The accompanying schedule of governmental grants is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

*Passikoff, Heeney & Scott*

Certified Public Accountants

Planned Parenthood of [REDACTED]  
Balance Sheet  
December 31

	<u>1995</u>	<u>1994</u>		<u>1995</u>	<u>1994</u>
Assets			Liabilities and Fund Balance		
Current Funds Unrestricted			Current Funds Unrestricted		
Cash	698,258	711,343	Accounts Payable and Accrued Expenses	<u>39,088</u>	<u>34,862</u>
Contributions Receivable	130	-			
Inventory	53,584	29,421	Total Liabilities	<u>39,088</u>	<u>34,862</u>
Rent Deposits	1,050	1,050			
Prepaid Expenses	1,357	6,357	Fund Balance		
Other Receivables	7,062	4,877	Board Designated	3,009	6,514
Investments (Note 3)	228,213	214,901	Undesignated Funds Available		
Due from Other Fund	<u>2,558</u>	<u>4,814</u>	for General Activities	<u>950,115</u>	<u>931,387</u>
			Total Fund Balance	<u>953,124</u>	<u>937,901</u>
			Commitments (Note 7)	<u>-</u>	<u>-</u>
Total Current Unrestricted Assets	<u>992,212</u>	<u>972,763</u>	Total Current Unrestricted Liabilities and Fund Balance	<u>992,212</u>	<u>972,763</u>
Restricted			Restricted		
Cash	1,307	3,000	Due to Other Funds	2,558	4,814
Government Grants Receivable	106,328	101,511	Deferred Revenue	85,600	78,527
Pass-Through Grants Receivable (Note 8)	54,003	-	Pass-Through Grants Payable (Note 8)	<u>54,003</u>	<u>-</u>
Due from Other Funds	<u>-</u>	<u>-</u>	Total Liabilities	<u>142,161</u>	<u>83,341</u>
			Fund Balance	<u>19,477</u>	<u>21,170</u>
Total Current Restricted Assets	<u>161,638</u>	<u>104,511</u>	Total Current Restricted Liabilities and Fund Balance	<u>161,638</u>	<u>104,511</u>
Plant Fund			Plant Fund		
Land	235,000	235,000	Mortgages Payable (Note 4)	<u>205,442</u>	<u>321,032</u>
Buildings and Improvements	788,602	774,305			
Furniture and Medical Equipment	<u>152,470</u>	<u>127,677</u>	Total Liabilities	205,442	321,032
	1,176,072	1,136,982	Fund Balance	<u>675,779</u>	<u>563,391</u>
Less: Accumulated Depreciation and Amortization (Notes 1 and 2)	<u>(294,851)</u>	<u>(252,559)</u>			
Total Plant Fund Assets	<u>881,221</u>	<u>884,423</u>	Total Plant Fund Liabilities and Fund Balance	<u>881,221</u>	<u>884,423</u>

The accompanying notes are an integral part of these financial statements.  
Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Statement of Support, Revenue, Expenses  
and Changes in Fund Balance  
For the Year Ended December 31

	1995			Total All Funds	
	Current Funds		Plant Fund	1995	1994
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	164,939	92	9,522	174,553	154,099
Volunteer Labor and Services	5,470	-	-	5,470	5,269
Donated Stock	584	-	-	584	-
Total Public Support	<u>170,993</u>	<u>92</u>	<u>9,522</u>	<u>180,607</u>	<u>159,368</u>
Grants from Government Agencies	-	662,671	-	662,671	664,680
Other Revenue					
Patient Fees	907,813	-	-	907,813	860,156
Interest and Dividends	35,610	-	-	35,610	29,425
Rental Income	5,684	-	-	5,684	5,684
Miscellaneous Income	720	-	-	720	1,081
Total Other Revenue	<u>949,827</u>	<u>-</u>	<u>-</u>	<u>949,827</u>	<u>896,346</u>
Total Support and Revenue	<u>1,120,820</u>	<u>662,763</u>	<u>9,522</u>	<u>1,793,105</u>	<u>1,720,394</u>
Expenses					
Program Services					
Patient Services	640,150	493,158	32,449	1,165,757	1,082,325
Professional and Public Health Education	52,031	63,005	5,815	120,851	113,057
Public Education	<u>59,888</u>	<u>-</u>	498	60,386	65,208
Total Program Services	<u>752,069</u>	<u>556,163</u>	<u>38,762</u>	<u>1,346,994</u>	<u>1,260,590</u>
Supporting Services					
Management and General	156,069	108,293	3,405	267,767	246,945
Fund Raising	<u>19,845</u>	<u>-</u>	125	19,970	13,013
Total Supporting Services	<u>175,914</u>	<u>108,293</u>	<u>3,530</u>	<u>287,737</u>	<u>259,958</u>
Payments to Affiliated Organizations	<u>32,456</u>	<u>-</u>	<u>-</u>	<u>32,456</u>	<u>31,421</u>
Total Expenses	<u>960,439</u>	<u>664,456</u>	<u>42,292</u>	<u>1,667,187</u>	<u>1,551,969</u>
Excess (Deficiency) of Support and Revenue over Expenses	160,381	(1,693)	(32,770)	125,918	168,425
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(29,568)	-	29,568	-	-
Mortgage Payments from Current Funds	(115,590)	-	115,590	-	-
Fund Balance - Beginning of Year	<u>937,901</u>	<u>21,170</u>	<u>563,391</u>	<u>1,522,462</u>	<u>1,354,037</u>
Fund Balance - End of Year	<u>953,124</u>	<u>19,477</u>	<u>675,779</u>	<u>1,648,380</u>	<u>1,522,462</u>

The accompanying notes are an integral part of these financial statements.  
Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Statement of Functional Expenses  
For the Year Ended December 31

	1995							Total Expenses	
	Program Services				Supporting Services			1995	1994
	Patient Services	Professional and Public Health Education	Public Education	Total	Management and General	Fund Raising	Total		
Clinic and Office Salaries	512,623	63,779	37,870	614,272	143,640	1,957	145,597	759,869	704,225
Donated Services	4,210	96	1,164	5,470	-	-	-	5,470	5,269
Physicians' Fees	91,460	2,154	-	93,614	-	-	-	93,614	83,081
Payroll Taxes and Fringe Benefits (Note 5)	<u>109,959</u>	<u>15,846</u>	<u>9,376</u>	<u>135,181</u>	<u>45,628</u>	<u>-</u>	<u>45,628</u>	<u>180,809</u>	<u>167,003</u>
<b>Total Salaries and Related Expenses</b>	<b>718,252</b>	<b>81,875</b>	<b>48,410</b>	<b>848,537</b>	<b>189,268</b>	<b>1,957</b>	<b>191,225</b>	<b>1,039,762</b>	<b>959,578</b>
Rent and Occupancy	97,821	13,214	-	111,035	10,433	1,102	11,535	122,570	126,053
Office Expenses	23,125	3,537	4,196	30,858	21,563	3,340	24,903	55,761	40,897
Telephone	13,816	2,419	694	16,929	2,706	216	2,922	19,851	17,201
Travel	6,625	1,571	3,443	11,639	3,334	-	3,334	14,973	14,812
Conferences, Education and Training	-	8,801	388	9,189	7,063	-	7,063	16,252	17,374
Professional Fees	-	-	-	-	12,117	-	12,117	12,117	9,650
Office and Medical Equipment	5,784	239	-	6,023	2,201	-	2,201	8,224	9,738
Diagnostic Tests	106,361	338	-	106,699	-	-	-	106,699	99,344
Contraceptive Supplies	84,126	-	-	84,126	-	-	-	84,126	81,037
Clinic Supplies	44,304	-	-	44,304	392	-	392	44,696	36,334
Miscellaneous Overhead	4,523	2,130	1,528	8,181	12,304	13,230	25,534	33,715	38,184
Insurance (Note 6)	19,505	508	37	20,050	414	-	414	20,464	19,740
Dues and Subscriptions	5,500	404	1,192	7,096	2,567	-	2,567	9,663	4,787
Bad Debt Expense	<u>3,566</u>	<u>-</u>	<u>-</u>	<u>3,566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,566</u>	<u>7,968</u>
<b>Total Expenses Before Depreciation</b>	<b>1,133,308</b>	<b>115,036</b>	<b>59,888</b>	<b>1,308,232</b>	<b>264,362</b>	<b>19,845</b>	<b>284,207</b>	<b>1,592,439</b>	<b>1,482,697</b>
Depreciation and Amortization	<u>32,449</u>	<u>5,815</u>	<u>498</u>	<u>38,762</u>	<u>3,405</u>	<u>125</u>	<u>3,530</u>	<u>42,292</u>	<u>37,851</u>
<b>Subtotal</b>	<b>1,165,757</b>	<b>120,851</b>	<b>60,386</b>	<b>1,346,994</b>	<b>267,767</b>	<b>19,970</b>	<b>287,737</b>	<b>1,634,731</b>	<b>1,520,548</b>
Payments to Affiliated Organizations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,456</u>	<u>-</u>	<u>32,456</u>	<u>32,456</u>	<u>31,421</u>
<b>Total Expenses</b>	<b><u>1,165,757</u></b>	<b><u>120,851</u></b>	<b><u>60,386</u></b>	<b><u>1,346,994</u></b>	<b><u>300,223</u></b>	<b><u>19,970</u></b>	<b><u>320,193</u></b>	<b><u>1,667,187</u></b>	<b><u>1,551,969</u></b>

The accompanying notes are an integral part of these financial statements.  
Passikoff, Heeney & Scott, Certified Public Accountants



Planned Parenthood of [REDACTED]  
Statement of Cash Flows  
Year Ended December 31

	<u>1995</u>	<u>1994</u>
Cash flows from operating activities:		
Excess of support and revenue over expenses	125,918	168,425
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	42,292	37,851
(Increase) Decrease in Prepaid Expense	5,000	(5,000)
(Increase) in Grants Receivable	(4,817)	(54,415)
Decrease (Increase) in accounts and other receivable	(2,185)	4,115
(Increase) in inventories	(24,163)	(2,748)
Decrease (Increase) in contributions receivable	(130)	235
(Decrease) Increase in accounts payable	4,226	(5,595)
Increase in Deferred Grants	<u>7,073</u>	<u>7,773</u>
Net cash provided by operating activities	<u>153,214</u>	<u>150,641</u>
Cash flows from investing activities:		
Purchase of equipment	(39,090)	(43,721)
Basis Adjustment on Trade-in	-	7,040
Purchase of investments	<u>(13,312)</u>	<u>(111,030)</u>
Net cash used by investing activities	<u>(52,402)</u>	<u>(147,711)</u>
Cash flows from financing activities:		
Mortgage payments	<u>(115,590)</u>	<u>(9,536)</u>
Net cash used by financing activities	<u>(115,590)</u>	<u>(9,536)</u>
Net decrease in cash and cash equivalents	(14,778)	(6,606)
Cash and cash equivalents at beginning of year	<u>714,343</u>	<u>720,949</u>
Cash and cash equivalents at end of year	<u>699,565</u>	<u>714,343</u>

The accompanying notes are an integral part of these financial statements.  
Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Notes to the Financial Statements  
December 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL STATEMENTS

The accompanying financial statements have been prepared on the accrual method of accounting, except for revenues from patients which, because of their uncertainty of collection, are not considered income until received. To insure observance of restrictions placed on the use of available resources, the accounts and financial activity are classified for accounting and reporting purposes into fund groups.

The organization has adopted the accounting and reporting procedures of the industry guide, Audits of Voluntary Health and Welfare Organizations, promulgated by the American Institute of Certified Public Accountants.

FEDERAL INCOME TAXES

The organization is a not-for-profit corporation and has elected to be exempt from Federal Income Taxes under Section 501 of the Internal Revenue Code. Accordingly, no provision for income taxes has been made on the accompanying financial statements.

CONTRIBUTIONS AND GRANTS

All contributions and grants are considered to be available for unrestricted use unless specifically restricted by the donor. Non-cash contributions are recorded at the fair market value on the date received, if the fair market value is readily determinable.

INVENTORIES

Inventories of supplies are valued at the lower of cost or market on the first-in, first-out basis.

FIXED ASSETS

Fixed assets purchased with unrestricted or plant funds are stated at cost. Donated assets are stated at fair market value at the date of receipt. Certain equipment purchased with restricted funds as part of a grant are charged to expense in the year acquired and are subject to return to the grantor at the end of the grant year.

DEPRECIATION

The organization provides for depreciation using the straight-line method over the estimated useful lives of the assets.

DONATED SERVICES

The substantial number of hours that volunteers have donated for the organization's programs and fund raising campaigns are reflected in the public support income and the appropriate functional expense category based upon corresponding hourly salaries paid to individuals performing similar tasks. Donated services and equipment are reflected at their fair market values based upon similar types of services or equipment purchased.

Planned Parenthood of [REDACTED]  
Notes to the Financial Statements  
December 31, 1995  
Page 2

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

GOVERNMENT GRANTS

The organization's awards for grants-in-aid generally cover a period of one year and are subject to audit by the grantor. Grant expenditures are reviewed during the grant period by the grantor.

NOTE 2 - FURNITURE AND MEDICAL EQUIPMENT

In addition to the Plant Fund assets, Planned Parenthood of [REDACTED] had in its offices and clinics as of December 31, 1995 furniture and medical equipment costing \$72,824. which were paid for from restricted grant funds and are subject to return to the grantor as described in Note 1 under the caption Fixed Assets. These items were expensed in the year of purchase.

NOTE 3 - INVESTMENTS

During 1994 and 1995 various investments were purchased. Investments are recorded at cost. At December 31, 1995 the market value of the investments was \$257,540.

NOTE 4 - MORTGAGES PAYABLE

There is a mortgage payable to Poughkeepsie Savings Bank, FSB, with annual interest at one and one half percent above the bank's prime rate.

This mortgage was refinanced on May 4, 1993 with a loan term of four years. The monthly principal payment is \$567.84 plus interest at 1 1/2% above prime. The first payment was due June 1, 1993. A final balloon payment is due May 1, 1997.

The mortgage is secured by property located at [REDACTED]

There is a mortgage payable to First National Bank Of The Hudson Valley with annual interest of 8%. The mortgage is dated June 10, 1992 with a loan term of three years and a balloon payment due July 1, 1995. The monthly payment of principal and interest was \$961.91. The mortgage was paid off in 1995.

The mortgage was secured by property located at [REDACTED]

	<u>1995</u>	<u>1994</u>
Poughkeepsie Savings Bank, FSB	205,442	212,256
First National Bank Of The Hudson Valley	<u>-0-</u>	<u>108,776</u>
Total	<u>205,442</u>	<u>321,032</u>





Planned Parenthood<sup>®</sup>  
of [REDACTED]

JUN 28 1996

June 25, 1996

Mr. John Harrison  
Bureau of Project Management  
NY State Department of Health  
Empire State Plaza  
Corning Tower, Room 1717  
Albany, NY 12237

*Project Ref 961065*

Dear Mr. Harrison:

Per our recent conversation, please see the enclosed two copies of our 1995 audited financial reports for Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED]. As you will note, they are draft copies and I will send you non-draft copies when we receive them from our auditors at the end of this week. I do not anticipate, however, any changes in the non-draft copies.

If you need anything else, please let me know.

Sincerely,

[REDACTED]

Executive Director

SW/mr  
Encs.

RECEIVED

JUN 28 1996

BUREAU OF  
PROJECT MANAGEMENT

Planned Parenthood of [REDACTED]  
Financial Report  
December 31, 1995

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PASSKOTF, HEWLEY & SCOTT  
CERTIFIED PUBLIC ACCOUNTANTS

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PAGE 1

JAMES PASSKOTF, CPA  
THOMAS M. HEWLEY, CPA  
SHEILA E. SCOTT, CPA

**FOR DISCUSSION ONLY**

21 DAVIS AVENUE — P.O. BOX 3008  
POUGHKEEPSIE, NY 12603  
(914) 454-5550

Independent Auditor's Report

March 26, 1996

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the accompanying balance sheet of Planned Parenthood of [REDACTED] as of December 31, 1995 and 1994, the related statement of support, revenue, expenses and changes in fund balance, the statement of functional expenses, and the statement of cash flows for the years then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Planned Parenthood of [REDACTED] at December 31, 1995 and 1994, and the results of its operations for the years then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Planned Parenthood of [REDACTED] taken as a whole. The accompanying schedule of governmental grants is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Certified Public Accountants



Planned Parenthood of [REDACTED]  
 Balance Sheet  
 December 31

	<u>1995</u>	<u>1994</u>		<u>1995</u>	<u>1994</u>
<b>Assets</b>			<b>Liabilities and Fund Balance</b>		
<b>Current Funds Unrestricted</b>			<b>Current Funds Unrestricted</b>		
Cash	698,258	711,343	Accounts Payable and Accrued Expenses	39,088	34,862
Contributions Receivable	130	-	Total Liabilities	39,088	34,862
Inventory	53,584	29,421	Fund Balance		
Rent Deposits	1,050	1,050	Board Designated	3,009	6,514
Prepaid Expenses	1,357	6,357	Undesignated Funds Available		
Other Receivables	7,062	4,877	for General Activities	950,115	931,387
Investments (Note 3)	228,213	214,901	Total Fund Balance	953,124	937,901
Due from Other Fund	<u>2,558</u>	<u>4,814</u>	Commitments (Note 7)	-	-
Total Current Unrestricted Assets	<u>992,212</u>	<u>972,763</u>	Total Current Unrestricted Liabilities and Fund Balance	<u>992,212</u>	<u>972,763</u>
<b>Restricted</b>			<b>Restricted</b>		
Cash	1,307	3,080	Due to Other Funds	2,558	4,814
Government Grants Receivable	106,128	101,511	Deferred Revenue	85,600	78,527
Pass-Through Grants Receivable (Note 8)	54,003	-	Pass-Through Grants Payable (Note 8)	<u>54,003</u>	<u>78,527</u>
Due from Other Funds	-	-	Total Liabilities	142,161	83,341
Total Current Restricted Assets	<u>161,638</u>	<u>104,511</u>	Fund Balance	19,477	21,170
<b>Plant Fund</b>			<b>Plant Fund</b>		
Land	235,000	235,000	Mortgages Payable (Note 4)	205,442	321,032
Buildings and Improvements	788,602	774,305	Total Liabilities	205,442	321,032
Furniture and Medical Equipment	<u>152,470</u>	<u>127,677</u>	Fund Balance	675,779	563,391
Less: Accumulated Depreciation and Amortization (Notes 1 and 2)	<u>(294,851)</u>	<u>(252,559)</u>	Total Plant Fund Liabilities and Fund Balance	<u>881,221</u>	<u>884,423</u>
Total Plant Fund Assets	<u>881,221</u>	<u>884,423</u>			

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The accompanying notes are an integral part of these financial statements.  
 Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Statement of Support, Revenue, Expenses  
and Changes in Fund Balance  
For the Year Ended December 31

	1995			Total All Funds	
	Current Funds		Plant Fund	1995	1994
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	164,939	92	9,522	174,553	154,099
Volunteer Labor and Services	5,470	-	-	5,470	5,265
Donated Stock	564	-	-	584	-
Total Public Support	<u>170,993</u>	<u>92</u>	<u>9,522</u>	<u>180,607</u>	<u>159,368</u>
Grants from Government Agencies	-	662,671	-	662,671	664,680
Other Revenue					
Patient Fees	907,813	-	-	907,813	850,156
Interest and Dividends	35,610	-	-	35,610	29,425
Rental Income	5,684	-	-	5,684	5,684
Miscellaneous Income	720	-	-	720	1,081
Total Other Revenue	<u>949,827</u>	<u>-</u>	<u>-</u>	<u>949,827</u>	<u>896,346</u>
Total Support and Revenue	<u>1,120,820</u>	<u>662,763</u>	<u>9,522</u>	<u>1,793,105</u>	<u>1,720,394</u>
Expenses					
Program Services					
Patient Services	640,150	491,158	32,449	1,165,757	1,082,325
Professional and Public Health Education	52,031	63,005	5,815	120,851	113,057
Public Education	59,888	-	498	60,386	65,208
Total Program Services	<u>752,069</u>	<u>556,163</u>	<u>38,762</u>	<u>1,346,994</u>	<u>1,260,590</u>
Supporting Services					
Management and General	156,069	108,293	3,405	267,767	246,945
Fund Raising	19,845	-	125	19,970	13,013
Total Supporting Services	<u>175,914</u>	<u>108,293</u>	<u>3,530</u>	<u>287,737</u>	<u>259,958</u>
Payments to Affiliated Organizations	32,456	-	-	32,456	31,421
Total Expenses	<u>960,439</u>	<u>664,456</u>	<u>42,292</u>	<u>1,667,187</u>	<u>1,551,969</u>
Excess (Deficiency) of Support and Revenue over Expenses	160,381	(1,693)	(32,770)	125,918	168,425
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(29,568)	-	29,568	-	-
Mortgage Payments from Current Funds	(115,590)	-	115,590	-	-
Fund Balance - Beginning of Year	937,901	21,170	563,391	1,522,462	1,354,037
Fund Balance - End of Year	<u>953,124</u>	<u>19,477</u>	<u>675,779</u>	<u>1,648,380</u>	<u>1,522,462</u>

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Accompanying notes are an integral part of these financial statements.  
Passikoff, Keeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
 Statement of Functional Expenses  
 For the Year Ended December 31

	1995				1995			Total Expenses	
	Program Services			Total	Supporting Services		Total	1995	1994
	Patient Services	Professional and Public Health Education	Public Education		Management and General	Fund Raising		1995	1994
Clinic and Office Salaries	512,623	63,779	37,870	614,272	143,640	1,957	145,597	759,869	704,225
Donated Services	4,210	96	1,164	5,470	-	-	-	5,470	5,269
Physicians' Fees	91,460	2,154	-	93,614	-	-	-	93,614	83,081
Payroll Taxes and Fringe Benefits (Note 5)	109,959	15,846	9,376	135,181	45,628	-	45,628	180,809	167,003
Total Salaries and Related Expenses	718,252	81,875	48,410	848,537	189,268	1,957	191,225	1,039,762	959,577
Rent and Occupancy	97,821	13,214	-	111,035	10,433	1,102	11,535	122,570	126,030
Office Expenses	23,125	3,537	4,196	30,858	21,563	1,340	24,903	55,761	40,897
Telephone	13,816	2,419	694	16,929	2,706	216	2,922	19,851	17,201
Travel	6,625	1,571	3,443	11,639	3,334	-	3,334	14,973	14,812
Conferences, Education and Training	-	8,801	388	9,189	7,063	-	7,063	16,252	17,374
Professional Fees	-	-	-	-	12,117	-	12,117	12,117	9,650
Office and Medical Equipment	5,784	239	-	6,023	2,201	-	2,201	8,224	9,738
Diagnostic Tests	106,361	338	-	106,699	-	-	-	106,699	99,344
Contraceptive Supplies	84,126	-	-	84,126	-	-	-	84,126	81,037
Clinic Supplies	44,304	-	-	44,304	392	-	392	44,696	36,334
Miscellaneous Overhead	4,523	2,130	1,528	8,181	12,304	13,230	25,534	33,715	38,184
Insurance (Note 6)	19,505	508	37	20,050	414	-	414	20,464	19,740
Dues and Subscriptions	5,500	404	1,192	7,096	2,567	-	2,567	9,663	4,787
Bad Debt Expense	3,566	-	-	3,566	-	-	-	3,566	2,958
Total Expenses Before Depreciation	1,133,308	115,036	59,888	1,308,232	264,362	19,845	284,207	1,592,439	1,482,697
Depreciation and Amortization	32,449	5,815	498	38,762	3,405	125	3,530	42,292	37,851
Subtotal	1,165,757	120,851	60,386	1,346,994	267,767	19,970	287,737	1,634,731	1,520,548
Payments to Affiliated Organizations	-	-	-	-	32,456	-	32,456	32,456	31,421
Total Expenses	1,165,757	120,851	60,386	1,346,994	300,223	19,970	320,193	1,667,187	1,551,969

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The accompanying notes are an integral part of these financial statements.  
 Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Statement of Cash Flows  
Year Ended December 31,

	<u>1995</u>	<u>1994</u>
Cash flows from operating activities:		
Excess of support and revenue over expenses	125,918	168,425
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	42,292	37,851
(Increase) Decrease in Prepaid Expense	5,000	(5,000)
(Increase) in Grants Receivable	(4,817)	(54,415)
Decrease (Increase) in accounts and other receivable	(2,185)	4,115
(Increase) in inventories	(24,163)	(2,748)
Decrease (Increase) in contributions receivable	(130)	235
(Decrease) Increase in accounts payable	4,226	(5,595)
Increase in Deferred Grants	<u>7,073</u>	<u>7,773</u>
Net cash provided by operating activities	<u>153,214</u>	<u>150,641</u>
Cash flows from investing activities:		
Purchase of equipment	(39,090)	(43,721)
Basis Adjustment on Trade-in	-	7,040
Purchase of investments	<u>(13,312)</u>	<u>(111,030)</u>
Net cash used by investing activities	<u>(52,402)</u>	<u>(147,711)</u>
Cash flows from financing activities:		
Mortgage payments	(115,590)	<u>(9,536)</u>
Net cash used by financing activities	<u>(115,590)</u>	<u>(9,536)</u>
Net decrease in cash and cash equivalents	(14,778)	(6,606)
Cash and cash equivalents at beginning of year	<u>714,343</u>	<u>720,949</u>
Cash and cash equivalents at end of year	<u>699,565</u>	<u>714,343</u>

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Notes to the Financial Statements  
December 31, 1995

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### FINANCIAL STATEMENTS

The accompanying financial statements have been prepared on the accrual method of accounting, except for revenues from patients which, because of their uncertainty of collection, are not considered income until received. To insure observance of restrictions placed on the use of available resources, the accounts and financial activity are classified for accounting and reporting purposes into fund groups.

The organization has adopted the accounting and reporting procedures of the industry guide, Audits of Voluntary Health and Welfare Organizations, promulgated by the American Institute of Certified Public Accountants.

### FEDERAL INCOME TAXES

The organization is a not-for-profit corporation and has elected to be exempt from Federal Income Taxes under Section 501 of the Internal Revenue Code. Accordingly, no provision for income taxes has been made on the accompanying financial statements.

### CONTRIBUTIONS AND GRANTS

All contributions and grants are considered to be available for unrestricted use unless specifically restricted by the donor. Non-cash contributions are recorded at the fair market value on the date received, if the fair market value is readily determinable.

### INVENTORIES

Inventories of supplies are valued at the lower of cost or market on the first-in, first-out basis.

### FIXED ASSETS

Fixed assets purchased with unrestricted or plant funds are stated at cost. Donated assets are stated at fair market value at the date of receipt. Certain equipment purchased with restricted funds as part of a grant are charged to expense in the year acquired and are subject to return to the grantor at the end of the grant year.

### DEPRECIATION

The organization provides for depreciation using the straight-line method over the estimated useful lives of the assets.

### DONATED SERVICES

The substantial number of hours that volunteers have donated for the organization's programs and fund raising campaigns are reflected in the public support income and the appropriate functional expense category based upon corresponding hourly salaries paid to individuals performing similar tasks. Donated services and equipment are reflected at their fair market values based upon similar types of services or equipment purchased.

Planned Parenthood of [REDACTED]  
 Notes to the Financial Statements  
 December 31, 1995  
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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

GOVERNMENT GRANTS

The organization's awards for grants-in-aid generally cover a period of one year and are subject to audit by the grantor. Grant expenditures are reviewed during the grant period by the grantor.

NOTE 2 - FURNITURE AND MEDICAL EQUIPMENT

In addition to the Plant Fund assets, Planned Parenthood of [REDACTED] had in its offices and clinics as of December 31, 1995 furniture and medical equipment costing \$72,824. which were paid for from restricted grant funds and are subject to return to the grantor as described in Note 1 under the caption Fixed Assets. These items were expensed in the year of purchase.

NOTE 3 - INVESTMENTS

During 1994 and 1995 various investments were purchased. Investments are recorded at cost. At December 31, 1995 the market value of the investments was \$257,540.

NOTE 4 - MORTGAGES PAYABLE

There is a mortgage payable to Poughkeepsie Savings Bank, FSB, with annual interest at one and one half percent above the bank's prime rate.

This mortgage was refinanced on May 4, 1993 with a loan term of four years. The monthly principal payment is \$567.84 plus interest at 1 1/2% above prime. The first payment was due June 1, 1993. A final balloon payment is due May 1, 1997.

The mortgage is secured by property located at [REDACTED]

There is a mortgage payable to First National Bank Of The Hudson Valley with annual interest of 8%. The mortgage is dated June 10, 1992 with a loan term of three years and a balloon payment due July 1, 1995. The monthly payment of principal and interest was \$961.91. The mortgage was paid off in 1995.

The mortgage was secured by property located at [REDACTED]

	1995	1994
Poughkeepsie Savings Bank, FSB	205,442	212,256
First National Bank Of The Hudson Valley	-0-	108,776
Total	205,442	321,032

NOTE 4 - MORTGAGES PAYABLE (Cont'd)

The annual payout amounts on these mortgages at December 31, 1995 is as follows:

	<u>Poughkeepsie</u> <u>Savings Bank</u>
1996	6,814
1997	198,628
1998 & thereafter	-
	<u>205,442</u>

NOTE 5 - PENSION PLAN

The organization participates in the Planned Parenthood Federation of America Defined Contribution Pension Plan. All employees who have attained age 21 and have completed two years of consecutive service of at least 1,000 hours a year are covered. The pension cost for 1995 and 1994 amounted to \$31,496. and \$29,755. respectively and is included in payroll taxes and fringe benefits.

NOTE 6 - INSURANCE

The organization participates with other affiliates in obtaining malpractice insurance coverage through Planned Parenthood Federation of America. The 1995 and 1994 expense amounted to \$16,745. and \$16,279. respectively.

NOTE 7 - COMMITMENTS

The organization has entered into long-term operating lease agreements for the following premises:

<u>Location</u>	<u>Expiration Date</u>
[REDACTED] - Clinic	06/30/97
[REDACTED] - Clinic	05/31/96

The future minimum annual rental commitments under current operating leases at December 31, 1995 are as follows:

1996	17,264
1997	<u>6,882</u>
Total Minimum Lease Payment	<u>24,146</u>

NOTE 8 - PASS-THROUGH GRANTS RECEIVABLE/PAYABLE

The organization is the primary contractor with the New York State Department of Health on a joint proposal with Planned Parenthood of [REDACTED] for primary care services. The receivable and offsetting payable represents the amount vouchered for by Planned Parenthood of [REDACTED] and due to them at December 31, 1995. Planned Parenthood of [REDACTED] is the flow through entity for the grant's receipts.

Planned Parenthood of [REDACTED]  
Schedule of Federal Awards  
For the Year Ended December 31, 1995

<u>Grants from Government Agencies</u>	<u>Federal Awarding Agency</u>	<u>Federal CFDA Number</u>
New York State Department of Health - Family Planning Program	U. S. Department of Health and Human Services	93.217
	<u>662,671</u>	
Total Grants from Government Agencies		<u>662,671</u>

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Planned Parenthood of [REDACTED]  
Financial Report  
December 31, 1995

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Planned Parenthood of [REDACTED]  
Financial Report  
December 31, 1995

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PASSIKOFF, HEENEY & SCOTT

CERTIFIED PUBLIC ACCOUNTANTS

PAGE 1

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JAMES F. PASSIKOFF, CPA  
THOMAS M. HEENEY, CPA  
SHEILA E. SCOTT, CPA

21 DAVIS AVENUE — P.O. BOX 3008  
POUGHKEEPSIE, NY 12403  
(914) 454-5550

Independent Auditor's Report

May 8, 1996

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the accompanying balance sheet of Planned Parenthood of [REDACTED] as of December 31, 1995 and 1994, the related statement of support, revenue, expenses and changes in fund balance, the statement of functional expenses and the statement of cash flows for the years then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Planned Parenthood of [REDACTED] at December 31, 1995 and 1994, and the results of its operations for the years then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Planned Parenthood of [REDACTED] taken as a whole. The accompanying schedule of governmental grants is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Certified Public Accountants

Planned Parenthood of [REDACTED]  
 Balance Sheet  
 December 31

	<u>1995</u>	<u>1994</u>		<u>1995</u>	<u>1994</u>
Assets			Liabilities and Fund Balance		
Current Funds Unrestricted			Current Funds Unrestricted		
Cash	747,184	554,255	Accounts Payable and Accrued Expenses Due to Other Funds	83,272	63,946
Contributions and Other Receivables	475	2,805	Total Liabilities	<u>83,272</u>	<u>63,946</u>
Marketable Securities (Note 4)	54,899	54,899	Fund Balance		
Inventory	22,939	21,676	Undesignated, Available for General Activities	822,790	634,140
Deposits	2,775	2,775	Total Fund Balance	<u>822,790</u>	<u>634,140</u>
Other Assets	400	552	Commitments (Note 5)	-	-
Prepaid Expense	6,200	12,360	Total Current Unrestricted Liabilities and Fund Balance	<u>906,062</u>	<u>698,086</u>
Due from Other Funds	<u>71,190</u>	<u>48,764</u>			
Total Current Unrestricted Assets	<u>906,062</u>	<u>698,086</u>	Restricted		
Restricted			Restricted		
Cash	10,495	-	Deferred Grant Income Due to Other Funds	136,746	140,473
Government Grants Receivable	153,933	189,237	Total Liabilities	<u>71,190</u>	<u>48,764</u>
Pass-Through Government Grant Receivable	<u>54,003</u>	<u>-</u>	Fund Balance	207,936	189,237
Total Current Restricted Assets	<u>218,431</u>	<u>189,237</u>	Total Current Restricted Liabilities and Fund Balance	<u>10,495</u>	<u>-</u>
Plant Fund			Plant Fund		
Land (Note 1)	56,000	66,000	Fund Balance	490,144	522,187
Buildings and Building Improvements (Note 1)	727,645	712,356	Total Plant Fund Liabilities and Fund Balance	<u>906,062</u>	<u>698,086</u>
Furniture and Medical Equipment (Notes 1 and 2)	133,627	121,090			
	927,272	899,446			
Less: Accumulated Depreciation	(437,128)	(377,259)			
Net Fixed Assets	490,144	522,187			
Total Plant Fund Assets	<u>490,144</u>	<u>522,187</u>			

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The accompanying notes are an integral part of these financial statements.  
 Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Statement of Support, Revenue, Expenses  
and Changes in Fund Balance  
For the Year Ended December 31

	1995			Total All Funds	
	Current Funds		Plant Fund	1995	1994
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	66,020	18,916	1,485	86,421	77,791
Donations In Kind	<u>14,219</u>	-	-	<u>14,219</u>	<u>14,109</u>
Total Public Support	<u>80,239</u>	<u>18,916</u>	<u>1,485</u>	<u>100,640</u>	<u>91,900</u>
Grants from Government Agencies	-	<u>740,869</u>	-	<u>740,869</u>	<u>623,611</u>
Other Revenue					
Patient Fees	1,442,540	-	-	1,442,540	1,242,660
Interest and Dividends	21,900	-	-	21,900	15,785
Miscellaneous Income	70	-	-	70	398
Education Fees	17,957	-	-	17,957	15,585
Rent	-	-	-	-	1,200
Total Other Revenue	<u>1,482,467</u>	-	-	<u>1,482,467</u>	<u>1,275,628</u>
Total Support and Revenue	<u>1,562,706</u>	<u>759,785</u>	<u>1,485</u>	<u>2,323,976</u>	<u>1,991,139</u>
Expenses					
Program Services					
Patient Services	773,348	559,492	49,062	1,381,902	1,231,953
Education	<u>404,612</u>	<u>110,618</u>	<u>4,765</u>	<u>519,995</u>	<u>424,106</u>
Total Program Services	<u>1,177,960</u>	<u>670,110</u>	<u>53,827</u>	<u>1,901,897</u>	<u>1,656,059</u>
Supporting Services					
Management and General	89,750	79,180	6,042	174,972	197,532
Fund Raising	<u>40,356</u>	-	-	<u>40,356</u>	<u>36,033</u>
Total Supporting Services	<u>130,106</u>	<u>79,180</u>	<u>6,042</u>	<u>215,328</u>	<u>233,565</u>
Payments to Affiliated Organizations	<u>39,649</u>	-	-	<u>39,649</u>	<u>39,304</u>
Total Expenses	<u>1,347,715</u>	<u>749,290</u>	<u>59,869</u>	<u>2,156,874</u>	<u>1,928,928</u>
Excess (Deficiency) of Support and Revenue over Expenses	214,991	10,495	(58,384)	167,102	62,211
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(26,341)	-	26,341	-	-
Fund Balance - Beginning of Year	<u>634,140</u>	-	<u>522,187</u>	<u>1,156,327</u>	<u>1,094,116</u>
Fund Balance - End of Year	<u>822,790</u>	<u>10,495</u>	<u>490,144</u>	<u>1,323,429</u>	<u>1,156,327</u>

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Massikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
 Statement of Functional Expenses  
 For the Year Ended December 31

	1995			1994			Total Expenses	
	Program Services			Supporting Services			1995	1994
	Patient Services	Public Education	Total	Management and General	Fund Raising	Total		
Clinic and Office Salaries	745,148	342,459	1,087,607	92,090	10,565	102,655	1,190,262	1,072,996
Physicians Fees	6,000	-	6,000	-	-	-	6,000	6,000
Payroll Taxes and Fringe Benefits	163,174	75,976	239,150	19,355	2,279	21,634	260,784	232,001
Total Salaries and Related Expenses	914,322	418,435	1,332,757	111,445	12,844	124,289	1,457,046	1,310,997
Rent and Occupancy	85,373	14,047	99,420	10,925	360	11,285	110,705	107,260
Office Expenses and Postage	20,070	10,970	31,040	8,266	2,634	10,900	41,940	31,132
Telephone	23,018	12,239	35,257	2,089	516	2,605	37,862	24,233
Travel and Conferences	2,733	15,845	18,578	715	468	1,183	19,761	14,082
Training and Supplies	339	20,726	21,065	6,585	-	6,585	27,650	24,516
Campaign Expenses	-	-	-	-	23,534	23,534	23,534	19,557
Professional Fees	-	9,612	9,612	13,364	-	13,364	22,976	19,466
Office and Medical Equipment	416	50	466	734	-	734	1,200	20,337
Diagnostic Tests	123,395	-	123,395	-	-	-	123,395	105,292
Contraceptive Supplies	85,949	-	85,949	-	-	-	85,949	71,092
Clinic Supplies & Equipment	56,426	-	56,426	138	-	138	56,564	42,262
Public Relations	595	7,577	8,172	503	-	503	8,675	5,018
Malpractice Insurance (Note 3)	11,200	-	11,200	-	-	-	11,200	12,311
Miscellaneous Overhead	4,004	5,129	9,133	9,699	-	9,699	18,832	18,688
Dues and Subscriptions	5,000	600	5,600	876	-	876	6,476	1,348
Bad Debts	-	-	-	3,591	-	3,591	3,591	3,720
Total Expenses Before Depreciation	1,332,840	515,230	1,848,070	168,930	40,356	209,286	2,057,356	1,831,311
Depreciation of Furniture, Equipment and Buildings	49,062	4,765	53,827	6,042	-	6,042	59,869	58,311
Subtotal	1,381,902	519,995	1,901,897	174,972	40,356	215,328	2,117,225	1,889,624
Payments to Affiliated Organizations	-	-	-	39,649	-	39,649	39,649	39,304
Total Expenses	1,381,902	519,995	1,901,897	214,621	40,356	254,977	2,156,874	1,928,928

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 Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Statement of Cash Flows  
Year Ended December 31

	<u>1995</u>	<u>1994</u>
Cash flows from operating activities:		
Excess of support and revenue over expenses	167,102	62,211
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	59,869	58,313
(Increase) Decrease in Prepaid Expense	6,160	(12,360)
(Increase) in Grants Receivable	(18,699)	(118,705)
(Increase) in inventories	(1,263)	(8,587)
Decrease (Increase) in contributions receivable	2,330	(1,575)
Increase in accounts payable	19,326	5,352
Increase (Decrease) in Deferred Grants	(3,727)	39,369
Decrease in Other Assets	<u>152</u>	<u>2,610</u>
Net cash provided by operating activities	<u>231,250</u>	<u>26,628</u>
Cash flows from investing activities:		
Purchase of fixed assets	(27,826)	(29,574)
Donation of investments	<u>-</u>	<u>(5,028)</u>
Net cash used by investing activities	<u>(27,826)</u>	<u>(34,602)</u>
Net decrease in cash and cash equivalents	203,424	(7,974)
Cash and cash equivalents at beginning of year	<u>554,255</u>	<u>562,229</u>
Cash and cash equivalents at end of year	<u>757,679</u>	<u>554,255</u>

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Planned Parenthood of [REDACTED]  
Notes to the financial statements  
December 31, 1995

**FOR DISCUSSION ONLY**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL STATEMENTS

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The organization has adopted the accounting and reporting procedures of the industry guide, Audits of Voluntary Health and Welfare Organizations, promulgated by the American Institute of Certified Public Accountants.

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FIXED ASSETS

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DEPRECIATION

The organization provides for depreciation using the straight-line method over the estimated useful lives of the assets.

DONATED SERVICES

The substantial number of hours that volunteers have donated for the organization's programs are reflected in the public support income and the appropriate functional expense category based upon corresponding hourly salaries paid to individuals performing similar tasks. Donated services and equipment are reflected at their fair market values based upon similar types of services or equipment purchased.



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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENT GRANTS

The organization's awards for grants-in-aid generally cover a period of one year and are subject to audit by the grantor. Grant expenditures are reviewed during the grant period by the grantor.

NOTE 2 - FURNITURE AND MEDICAL EQUIPMENT

In addition to the plant fund assets, Planned Parenthood of [REDACTED] had in its offices and clinics as of December 31, 1995 furniture and medical equipment costing \$73,945. which were paid for from restricted grant funds and are subject to return to the grantor as described in Note 1 under the caption Fixed Assets. These assets were acquired in the years ended December 31 as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
1983	5,143
1985	15,000
1986	4,682
1987	18,744
1988	-
1989	-
1990	-
1991	-
1992	-
1993	8,333
1994	16,403
1995	<u>5,640</u>
	<u>73,945</u>

NOTE 3 - INSURANCE

The organization participates with other affiliates in obtaining malpractice insurance coverage through Planned Parenthood Federation of America. The 1995 and 1994 expense amounted to \$11,200. and \$12,311. respectively.

NOTE 4 - MARKETABLE SECURITIES

The marketable securities are carried at cost if purchased or at fair market value on the date received in the case of donated securities.

Gains and losses are recognized when the securities are sold. At December 31, 1995, marketable securities consisted of the following:

	<u>Cost or Other Basis</u>	<u>Market</u>	<u>Unrealized Gain (Loss)</u>
413 Shares IBM	54,899	45,870	(9,029)

NOTE 5 - COMMITMENTS

The future minimum annual rent commitments under current operating leases at December 31, 1995 are as follows:

1996	17,925
1997	10,800
1998	<u>3,600</u>
Total Minimum Lease Payments	<u>32,325</u>

**DRAFT COPY  
FOR DISCUSSION ONLY**

Planned Parenthood of [REDACTED]  
 Schedule of Federal Awards  
 For the Year Ended December 31, 1995

		Federal Awarding <u>Agency</u>	Federal CFDA <u>Number</u>	
<b>Grants from Government Agencies</b>				
<b>New York State Department of Health:</b>				
Reproductive Health Program	636,180	U.S. Department of Health and Human Resources	93.217	Major Program
[REDACTED] Crisis Intervention Program	24,448	U.S. Department of Health and Human Resources	93.991	Non Major
Primary Care Development Program (Pass-Through Government Grant)	54,003	N/A	N/A	Non Major
New York State Crime Victims Board	<u>26,238</u>	U.S. Department of Justice Office For Victims of Crime	16.575	Non Major
Total Grants from Government Agencies	<u>740,869</u>			

**DRAFT COPY  
 FOR DISCUSSION ONLY**

6 Copies Keen



April 17, 1996

RECEIVED

Mr. Robert J. Stackrow, Director  
New York State Department of Health  
Bureau of Project Management - Room 1717  
Empire State Plaza, Corning Tower  
Albany, NY 12237-0725

APR 18 1996  
BUREAU OF  
PROJECT MANAGEMENT

Re: 961065-E

Dear Mr. Stackrow:

Per your memo of April 11, 1996, please note the following response to your two questions:

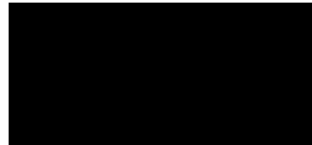
1. **Submit the 1994 and 1995 financial statements for Planned Parenthood of [redacted] and Planned Parenthood of [redacted]**
  - The 1994 financial statements of both affiliates are enclosed. The 1995 statement will not be completed until the third or fourth week of June which is our normal schedule. I will immediately forward to you a copy of the statement when we receive it. We request, however, that your review of our project not be held up as a result of the timing of the 1995 audit. As you will note from the 1994 financial statements, both agencies are in good financial condition and, although unaudited, we will both show a plus in the range of \$75,000 to \$100,000 for 1995.
  
2. **Submit an updated pro forma balance sheet based on the 1995 certified balance sheets of each entity.**
  - An updated balance sheet will be completed upon the receipt of the 1995 audit. As stated above, we will not be able to do



this until the latter part of June. We again request that your review of our project not be held up. The revised pro forma balance sheet based on the 1995 audit will be consistent with the positive fund balance changes indicated above.

Finally, we have enclosed six copies of the 1994 certified financial statements for both entities.

Sincerely,

A solid black rectangular box redacting the signature of the Executive Director.

Executive Director

SW/mr  
Encs.

Planned Parenthood of [REDACTED]  
Financial Report  
December 31, 1994

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PASSIKOFF, HEENEY & SCOTT  
CERTIFIED PUBLIC ACCOUNTANTS

PAGE 1

JAMES F. PASSIKOFF, CPA  
THOMAS M. HEENEY, CPA  
SHEILA E. SCOTT, CPA

21 DAVIS AVENUE — P.O. BOX 3008  
POUGHKEEPSIE, NY 12603  
(914) 454-5550

Independent Auditor's Report

March 6, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the accompanying balance sheet of Planned Parenthood of [REDACTED] as of December 31, 1994 and 1993, the related statement of support, revenue, expenses and changes in fund balance, and the statement of functional expenses for the years then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Planned Parenthood of [REDACTED] at December 31, 1994 and 1993, and the results of its operations for the years then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Planned Parenthood of [REDACTED] taken as a whole. The accompanying schedule of governmental grants is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

*Passikoff, Heeny & Scott*  
Certified Public Accountants

Planned Parenthood of [REDACTED]  
 Balance Sheet  
 December 31

	<u>1994</u>	<u>1993</u>		<u>1994</u>	<u>1993</u>
<b>Assets</b>			<b>Liabilities and Fund Balance</b>		
<b>Current Funds Unrestricted</b>			<b>Current Funds Unrestricted</b>		
Cash	711,343	720,949	Accounts Payable and Accrued Expenses	34,862	40,457
Contributions Receivable	-	235	Due to Other Funds	-	41,828
Inventory	29,421	26,673	<b>Total Liabilities</b>	<u>34,862</u>	<u>82,285</u>
Rent Deposits	1,050	1,050	Fund Balance		
Prepaid Expenses	6,357	1,357	Board Designated	6,514	4,333
Other Receivables	4,877	8,992	Undesignated Funds Available		
Investments (Note 3)	214,901	103,871	for General Activities	931,387	776,509
Due from Other Fund	4,814	-	<b>Total Fund Balance</b>	<u>937,901</u>	<u>780,842</u>
			Commitments (Note 7)	-	-
<b>Total Current Unrestricted Assets</b>	<u>972,763</u>	<u>863,127</u>	<b>Total Current Unrestricted Liabilities and Fund Balance</b>	<u>972,763</u>	<u>863,127</u>
<b>Restricted</b>			<b>Restricted</b>		
Cash	3,000	-	Due to Other Funds	4,814	-
Government Grants Receivable	101,511	47,096	Deferred Revenue	78,527	70,754
Due from Other Funds	-	41,828	<b>Total Liabilities</b>	<u>83,341</u>	<u>70,754</u>
			Fund Balance	21,170	18,170
<b>Total Current Restricted Assets</b>	<u>104,511</u>	<u>88,924</u>	<b>Total Current Restricted Liabilities and Fund Balance</b>	<u>104,511</u>	<u>88,924</u>
<b>Plant Fund</b>			<b>Plant Fund</b>		
Land	235,000	235,000	Mortgages Payable (Note 4)	321,032	330,568
Buildings and Improvements	774,305	774,305	<b>Total Liabilities</b>	321,032	330,568
Furniture and Medical Equipment	127,677	92,756	Fund Balance	563,391	555,025
	1,136,982	1,102,061			
Less: Accumulated Depreciation and Amortization (Notes 1 and 2)	<u>(252,559)</u>	<u>(216,468)</u>	<b>Total Plant Fund Liabilities and Fund Balance</b>	<u>884,423</u>	<u>885,593</u>
<b>Total Plant Fund Assets</b>	<u>884,423</u>	<u>885,593</u>			

The accompanying notes are an integral part of these financial statements.  
 Passikoff, Heeney & Scott, Certified Public Accountants



Planned Parenthood of [REDACTED]  
 Statement of Support, Revenue, Expenses  
 and Changes in Fund Balance  
 For the Year Ended December 31

	1994			Total All Funds	
	Current Funds		Plant Fund	1994	1993
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	150,834	3,265	-	154,099	192,734
Volunteer Labor and Services	5,269	-	-	5,269	8,910
Total Public Support	<u>156,103</u>	<u>3,265</u>	<u>-</u>	<u>159,368</u>	<u>201,644</u>
Grants from Government Agencies	-	664,680	-	664,680	529,767
Other Revenue					
Patient Fees	860,156	-	-	860,156	798,126
Interest and Dividends	29,425	-	-	29,425	22,155
Rental Income	5,684	-	-	5,684	5,684
Miscellaneous Income	1,081	-	-	1,081	800
Total Other Revenue	<u>896,346</u>	<u>-</u>	<u>-</u>	<u>896,346</u>	<u>826,765</u>
Total Support and Revenue	<u>1,052,449</u>	<u>667,945</u>	<u>-</u>	<u>1,720,394</u>	<u>1,558,176</u>
Expenses					
Program Services					
Patient Services	575,002	478,262	29,051	1,082,325	1,024,162
Professional and Public Health Education	23,571	84,293	5,193	113,057	98,547
Public Education	64,753	-	445	65,208	59,550
Total Program Services	<u>663,326</u>	<u>562,555</u>	<u>34,699</u>	<u>1,260,590</u>	<u>1,182,259</u>
Supporting Services					
Management and General	141,514	102,390	3,041	246,945	228,407
Fund Raising	12,902	-	111	13,013	18,313
Total Supporting Services	<u>154,416</u>	<u>102,390</u>	<u>3,152</u>	<u>259,958</u>	<u>246,720</u>
Payments to Affiliated Organizations	31,421	-	-	31,421	29,260
Total Expenses	<u>849,173</u>	<u>664,945</u>	<u>37,851</u>	<u>1,551,969</u>	<u>1,458,239</u>
Excess (Deficiency) of Support and Revenue over Expenses	203,276	3,000	(37,851)	168,425	99,937
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(36,681)	-	36,681	-	-
Mortgage Payments from Current Funds	(9,536)	-	9,536	-	-
Fund Balance - Beginning of Year	<u>780,842</u>	<u>18,170</u>	<u>555,025</u>	<u>1,354,037</u>	<u>1,254,100</u>
Fund Balance - End of Year	<u>937,901</u>	<u>21,170</u>	<u>563,391</u>	<u>1,522,462</u>	<u>1,354,037</u>

The accompanying notes are an integral part of these financial statements.  
 Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Statement of Functional Expenses  
For the Year Ended December 31

	1994							Total Expenses	
	Program Services			Total	Supporting Services		Total	1994	1993
	Patient Services	Professional and Public Health Education	Public Education		Management and General	Fund Raising		1993	1992
Clinic and Office Salaries	475,440	54,152	37,263	566,855	134,735	2,635	137,370	704,225	685,483
Donated Services	4,618	-	651	5,269	-	-	-	5,269	8,910
Physicians' Fees	83,081	-	-	83,081	-	-	-	83,081	77,397
Payroll Taxes and Fringe Benefits (Note 5)	<u>105,132</u>	<u>15,355</u>	<u>9,226</u>	<u>129,713</u>	<u>37,290</u>	<u>-</u>	<u>37,290</u>	<u>167,003</u>	<u>166,086</u>
Total Salaries and Related Expenses	668,271	69,507	47,140	784,918	172,025	2,635	174,660	959,578	937,876
Rent and Occupancy	97,947	15,061	182	113,190	11,864	999	12,863	126,053	122,169
Office Expenses	19,967	3,015	2,653	25,635	13,157	2,105	15,262	40,897	38,847
Telephone	11,249	2,191	1,273	14,713	2,335	153	2,488	17,201	16,880
Travel	6,888	1,886	2,929	11,703	3,109	-	3,109	14,812	13,089
Conferences, Education and Training	200	9,759	275	10,234	7,140	-	7,140	17,374	14,231
Professional Fees	-	-	-	-	9,650	-	9,650	9,650	8,500
Office and Medical Equipment	2,072	5,409	-	7,481	2,257	-	2,257	9,738	7,250
Diagnostic Tests	98,594	750	-	99,344	-	-	-	99,344	88,980
Contraceptive Supplies	81,037	-	-	81,037	-	-	-	81,037	49,945
Clinic Supplies	36,096	-	-	36,096	238	-	238	36,334	41,617
Miscellaneous Overhead	3,741	-	8,607	12,348	18,826	7,010	25,836	38,184	35,966
Insurance (Note 6)	18,734	-	-	18,734	1,006	-	1,006	19,740	15,039
Dues and Subscriptions	500	286	1,704	2,490	2,297	-	2,297	4,787	3,025
Bad Debt Expense	<u>7,968</u>	<u>-</u>	<u>-</u>	<u>7,968</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,968</u>	<u>2,863</u>
Total Expenses Before Depreciation	1,053,264	107,864	64,763	1,225,891	243,904	12,902	256,806	1,482,697	1,396,277
Depreciation and Amortization	<u>29,061</u>	<u>5,193</u>	<u>445</u>	<u>34,699</u>	<u>3,041</u>	<u>111</u>	<u>3,152</u>	<u>37,851</u>	<u>32,702</u>
Subtotal	1,082,325	113,057	65,208	1,260,590	246,945	13,013	259,958	1,520,548	1,428,979
Payments to Affiliated Organizations	-	-	-	-	<u>31,421</u>	<u>-</u>	<u>31,421</u>	<u>31,421</u>	<u>29,260</u>
Total Expenses	<u>1,082,325</u>	<u>113,057</u>	<u>65,208</u>	<u>1,260,590</u>	<u>278,366</u>	<u>13,013</u>	<u>291,379</u>	<u>1,551,969</u>	<u>1,458,239</u>

The accompanying notes are an integral part of these financial statements.  
Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Notes to the Financial Statements  
December 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL STATEMENTS

The accompanying financial statements have been prepared on the accrual method of accounting, except for revenues from patients which, because of their uncertainty of collection, are not considered income until received. To insure observance of restrictions placed on the use of available resources, the accounts and financial activity are classified for accounting and reporting purposes into fund groups.

The organization has adopted the accounting and reporting procedures of the industry guide, Audits of Voluntary Health and Welfare Organizations, promulgated by the American Institute of Certified Public Accountants.

FEDERAL INCOME TAXES

The organization is a not-for-profit corporation and has elected to be exempt from Federal Income Taxes under Section 501 of the Internal Revenue Code. Accordingly, no provision for income taxes has been made on the accompanying financial statements.

CONTRIBUTIONS AND GRANTS

All contributions and grants are considered to be available for unrestricted use unless specifically restricted by the donor. Non-cash contributions are recorded at the fair market value on the date received, if the fair market value is readily determinable.

INVENTORIES

Inventories of supplies are valued at the lower of cost or market on the first-in, first-out basis.

FIXED ASSETS

Fixed assets purchased with unrestricted or plant funds are stated at cost. Donated assets are stated at fair market value at the date of receipt. Certain equipment purchased with restricted funds as part of a grant are charged to expense in the year acquired and are subject to return to the grantor at the end of the grant year.

DEPRECIATION

The organization provides for depreciation using the straight-line method over the estimated useful lives of the assets.

DONATED SERVICES

The substantial number of hours that volunteers have donated for the organization's programs and fund raising campaigns are reflected in the public support income and the appropriate functional expense category based upon corresponding hourly salaries paid to individuals performing similar tasks. Donated services and equipment are reflected at their fair market values based upon similar types of services or equipment purchased.

Planned Parenthood of [REDACTED]  
Notes to the Financial Statements  
December 31, 1994  
Page 3

NOTE 4 - MORTGAGES PAYABLE (Cont'd)

The annual payout amounts on these mortgages at December 31, 1994 is as follows:

	<u>Poughkeepsie Savings Bank</u>	<u>First National Bank Of The Hudson Valley</u>	<u>Total</u>
1995	6,814	108,776	115,590
1996	6,814	-	6,814
1997	198,628	-	198,628
1998 & thereafter	-	-	-
	<u>212,256</u>	<u>108,776</u>	<u>321,032</u>

NOTE 5 - PENSION PLAN

The organization participates in the Planned Parenthood Federation of America Defined Contribution Pension Plan. All employees who have attained age 21 and have completed two years of consecutive service of at least 1,000 hours a year are covered. The pension cost for 1994 and 1993 amounted to \$29,755. and \$29,135. respectively and is included in payroll taxes and fringe benefits.

NOTE 6 - INSURANCE

The organization participates with other affiliates in obtaining malpractice insurance coverage through Planned Parenthood Federation of America. The 1994 and 1993 expense amounted to \$16,279. and \$11,256. respectively.

NOTE 7 - COMMITMENTS

The organization has entered into long-term operating lease agreements for the following premises:

<u>Location</u>	<u>Expiration Date</u>
[REDACTED] - Clinic	06/30/97
[REDACTED] - Clinic	05/31/96
Poughkeepsie Counseling Office	06/30/95

The future minimum annual rental commitments under current operating leases at December 31, 1994 are as follows:

1995	23,964
1996	17,264
1997	<u>5,882</u>
Total Minimum Lease Payment	<u>48,110</u>

Planned Parenthood of [REDACTED]  
Schedule of Federal Awards  
For the Year Ended December 31, 1994

<u>Grants from Government Agencies</u>	<u>Federal Awarding Agency</u>	<u>Federal CFDA Number</u>
New York State Department of Health - Family Planning Program and Maternal And Child Health Services Block Grant	Department of Health and Human Services	93.217 93.994
Total Grants from Government Agencies		
		<u>664,680</u>

PASSIKOFF, HEENEY & SCOTT  
CERTIFIED PUBLIC ACCOUNTANTS

PAGE 9

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Report On Internal Control Structure  
Financial Statement Level

March 6, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the financial statements of Planned Parenthood of [REDACTED] as of and for the year ended December 31, 1994, and have issued our report thereon dated March 6, 1995.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of Planned Parenthood of [REDACTED] for the year ended December 31, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of Planned Parenthood of [REDACTED] is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

March 6, 1995

Page 2

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- . Cash
- . Petty Cash
- . Investments
- . Support, program service fees, revenue, and receivables
- . Donated materials, facilities, and services
- . Expenses for program and supporting services and accounts payable
- . Payroll and related liabilities
- . Inventories
- . Property and equipment
- . Debt and other liabilities
- . Fund balances
- . Governmental financial assistance programs
- . Receipts cycle
- . Expenditure cycle
- . Financing cycle

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the board of directors, management, and governmental agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Passikoff, Heeney & Scott*

Certified Public Accountants

PASSIKOFF, HEENEY & SCOTT  
CERTIFIED PUBLIC ACCOUNTANTS

PAGE 11

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Report On Compliance - Financial Statement Level

March 6, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the financial statements of Planned Parenthood of [REDACTED] as of and for the year ended December 31, 1994, and have issued our report thereon dated March 6, 1995.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Planned Parenthood of [REDACTED] is the responsibility of Planned Parenthood of [REDACTED] management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Planned Parenthood of [REDACTED] compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, Planned Parenthood of [REDACTED] complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Planned Parenthood of [REDACTED] had not complied, in all material respects, with those provisions.

This report is intended for the information of the board of directors, management and governmental agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Passikoff, Heeny & Scott*

Certified Public Accountants



PASSIKOFF, HEENEY & SCOTT  
CERTIFIED PUBLIC ACCOUNTANTS

PAGE 12

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Report On Internal Control Structure  
Used In Administering Federal Awards

March 6, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the financial statements of Planned Parenthood of [REDACTED] as of and for the year ended December 31, 1994, and have issued our report thereon dated March 6, 1995. We have also audited the Organization's compliance with requirements applicable to major federal programs and have issued our report thereon dated March 6, 1995.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the Organization complied with laws and regulations, noncompliance with which would be material to a major federal program.

In planning and performing our audit of Planned Parenthood of [REDACTED] for the year ended December 31, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and on compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated March 6, 1995.

The management of Planned Parenthood of [REDACTED] is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent

March 6, 1995

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limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal programs in the following categories:

- Cash
- Petty cash
- Investments
- Support, program service fees, revenues, and receivables
- Donated materials, facilities, and services
- Expenses for program and supporting services and accounts payable
- Payroll and related liabilities
- Inventories
- Property and equipment
- Debt and other liabilities
- Fund balances
- Governmental financial assistance programs
- Receipts Cycle
- Expenditure Cycle
- Financing Cycle

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1994, Planned Parenthood of [REDACTED] expended 100 percent of its total federal financial assistance under major federal financial assistance programs. As required by OMB Circular A-133, we performed tests of controls to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the organization's major programs, which are identified in the accompanying schedule of federal awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

The Board of Directors  
Planned Parenthood of  
[REDACTED]

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March 6, 1995

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Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the board of directors, management, and governmental agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Passikoff, Heeney & Scott*

Certified Public Accountants

PASSIKOFF, HEENEY & SCOTT  
CERTIFIED PUBLIC ACCOUNTANTS

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Report On Compliance With Specific Requirements  
Applicable To Major Programs

March 6, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited Planned Parenthood of [REDACTED] (a nonprofit organization) compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal awards, for the year ended December 31, 1994. The management of Planned Parenthood of [REDACTED] is responsible for the organization's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the organization's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In connection with our audit of the 1994 financial statements of Planned Parenthood of [REDACTED] and with our obtaining an understanding of the organization's internal control structure elements related to administering federal financial assistance programs, as required by OMB Circular A-133, we selected certain transactions applicable to major federal financial assistance programs for the year ended December 31, 1994. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions.

The Board of Directors  
Planned Parenthood of  
[REDACTED]

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March 6, 1995

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In our opinion, Planned Parenthood of [REDACTED] complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1994.

This report is intended for the information of the board of directors, management, and governmental agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Passikoff, Keeney & Scott*

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Report On Compliance With General Requirements

March 6, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the financial statements of Planned Parenthood of [REDACTED] as of and for the year ended December 31, 1994, and have issued our report thereon dated March 6, 1995.

We have applied procedures to test Planned Parenthood of [REDACTED] compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of federal awards for the year ended December 31, 1994:

- . Political activity
- . Civil rights
- . Cash management
- . Allowable costs/cost principles
- . Drug-free workplace
- . Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Audits of Institutions of Higher Learning and Other Non-Profit Institutions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Planned Parenthood of [REDACTED] compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Planned Parenthood of [REDACTED] has not complied, in all material respects, with those requirements.

This report is intended for the information of the board of directors, management, and governmental agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Passikoff, Heeny & Scott*  
Certified Public Accountants

Planned Parenthood of [REDACTED]  
Financial Report  
December 31, 1994

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Independent Auditor's Report

May 10, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the accompanying balance sheet of Planned Parenthood of [REDACTED] as of December 31, 1994 and 1993, the related statement of support, revenue, expenses and changes in fund balance, and the statement of functional expenses for the years then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Planned Parenthood of [REDACTED] at December 31, 1994 and 1993, and the results of its operations for the years then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements of Planned Parenthood of [REDACTED] taken as a whole. The accompanying schedule of governmental grants is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

*Passikoff, Heeneey & Scott*

Certified Public Accountants



	<u>1994</u>	<u>1993</u>
Assets		
Current Funds Unrestricted		
Cash	554,355	562,229
Contributions and Other Receivables	2,805	1,230
Marketable Securities (Note 4)	54,899	49,871
Inventory	21,676	13,089
Deposits	2,775	2,775
Other Assets	552	3,162
Prepaid Expense	12,360	-
Due from Other Funds	<u>48,764</u>	<u>-</u>
Total Current Unrestricted Assets	<u>698,086</u>	<u>632,356</u>
Restricted		
Government Grants Receivable from Other Funds	189,237	70,532
	<u>-</u>	<u>30,572</u>
Total Current Restricted Assets	<u>189,237</u>	<u>101,104</u>
Plant Fund		
Land (Note 1)	56,000	66,000
Buildings and Building Improvements (Note 1)	712,356	699,295
Furniture and Medical Equipment (Notes 1 and 2)	<u>121,090</u>	<u>104,577</u>
	699,446	869,872
Accumulated Depreciation	<u>(377,259)</u>	<u>(318,946)</u>
Net Fixed Assets	<u>522,187</u>	<u>550,926</u>
Total Plant Fund Assets	<u>522,187</u>	<u>550,926</u>

	<u>1994</u>	<u>1993</u>
Liabilities and Fund Balance		
Current Funds Unrestricted		
Accounts Payable and Accrued Expenses Due to Other Funds	63,946	58,594
Total Liabilities	<u>63,946</u>	<u>58,594</u>
Fund Balance		
Undesignated, Available for General Activities	<u>534,140</u>	<u>543,190</u>
Total Fund Balance	<u>634,140</u>	<u>543,190</u>
Commitments (Note 5)	<u>-</u>	<u>-</u>
Total Current Unrestricted Liabilities and Fund Balance	<u>698,086</u>	<u>632,356</u>
Restricted		
Deferred Grant Income Due to Other Funds	140,473	101,104
Total Liabilities	<u>140,473</u>	<u>101,104</u>
Fund Balance	<u>-</u>	<u>-</u>
Total Current Restricted Liabilities and Fund Balance	<u>140,473</u>	<u>101,104</u>
Plant Fund		
Fund Balance	<u>522,187</u>	<u>550,926</u>
Total Plant Fund Liabilities and Fund Balance	<u>522,187</u>	<u>550,926</u>

The accompanying notes are an integral part of these financial statements.  
Passikoff, Heeney & Sco

notes are an integral part of these financial statements.  
Certified Public Accountants

FINANCIAL STATEMENT OF  
Statement of Support, Revenue, Expenses  
and Changes in Fund Balance  
For the Year Ended December 31

	1994			Total All Funds	
	Current Funds		Plant Fund	1994	1993
	Unrestricted	Restricted			
Public Support and Revenue					
Public Support					
Campaign and Activities	62,240	715	14,836	77,791	102,999
Donations In Kind	<u>14,109</u>	-	-	<u>14,109</u>	<u>5,320</u>
Total Public Support	<u>76,349</u>	<u>715</u>	<u>14,836</u>	<u>91,900</u>	<u>108,319</u>
Grants from Government Agencies	-	<u>623,611</u>	-	<u>623,611</u>	<u>537,318</u>
Other Revenue					
Patient Fees	1,242,660	-	-	1,242,660	1,312,049
Interest and Dividends	15,785	-	-	15,785	15,860
Miscellaneous Income	398	-	-	398	4,213
Education Fees	15,585	-	-	15,585	6,822
Rent	<u>1,200</u>	-	-	<u>1,200</u>	<u>2,970</u>
Total Other Revenue	<u>1,275,628</u>	-	-	<u>1,275,628</u>	<u>1,341,914</u>
Total Support and Revenue	<u>1,351,977</u>	<u>624,326</u>	<u>14,836</u>	<u>1,991,139</u>	<u>1,987,551</u>
Expenses					
Program Services					
Patient Services	746,417	437,794	47,742	1,231,953	1,275,402
Education	<u>319,986</u>	<u>99,404</u>	<u>4,716</u>	<u>424,106</u>	<u>351,924</u>
Total Program Services	<u>1,066,403</u>	<u>537,198</u>	<u>52,458</u>	<u>1,656,059</u>	<u>1,627,326</u>
Supporting Services					
Management and General	104,549	87,128	5,855	197,532	192,774
Fund Raising	<u>36,033</u>	-	-	<u>36,033</u>	<u>30,188</u>
Total Supporting Services	<u>140,582</u>	<u>87,128</u>	<u>5,855</u>	<u>233,565</u>	<u>222,962</u>
Payments to Affiliated Organizations	<u>39,304</u>	-	-	<u>39,304</u>	<u>32,896</u>
Total Expenses	<u>1,246,289</u>	<u>624,326</u>	<u>58,313</u>	<u>1,928,928</u>	<u>1,883,184</u>
Excess (Deficiency) of Support and Revenue over Expenses	105,688	-	(43,477)	62,211	104,367
Other Changes in Fund Balance					
Fixed Asset Acquisitions from Current Funds	(14,738)	-	14,738	-	-
Fund Balance - Beginning of Year	<u>543,190</u>	-	<u>550,926</u>	<u>1,094,116</u>	<u>989,749</u>
Fund Balance - End of Year	<u>634,140</u>	-	<u>522,187</u>	<u>1,156,327</u>	<u>1,094,116</u>

The accompanying notes are an integral part of these financial statements.  
Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Statement of Functional Expenses  
For the Year Ended December 31

	1994			1993			Total Expenses	
	Program Services			Supporting Services			1994	1993
	Patient Services	Public Education	Total	Management and General	Fund Raising	Total		
Clinic and Office Salaries	673,091	279,709	952,800	110,254	9,942	120,196	1,072,996	1,063,531
Physicians Fees	6,000	-	6,000	-	-	-	6,000	6,000
Payroll Taxes and Fringe Benefits	<u>143,582</u>	<u>61,429</u>	<u>205,011</u>	<u>24,886</u>	<u>2,104</u>	<u>26,990</u>	<u>232,001</u>	<u>222,509</u>
Total Salaries and Related Expenses	822,673	341,138	1,163,811	135,140	12,046	147,186	1,310,997	1,292,040
Rent and Occupancy	80,450	9,470	89,920	16,980	360	17,340	107,260	104,583
Office Expenses and Postage	16,435	6,086	22,521	6,035	2,576	8,611	31,132	44,242
Telephone	11,005	8,937	19,942	3,957	334	4,291	24,233	26,573
Travel and Conferences	2,737	10,502	13,239	650	193	843	14,082	12,874
Training and Supplies	193	20,416	20,609	3,907	-	3,907	24,516	16,751
Campaign Expenses	-	-	-	-	19,557	19,557	19,557	11,857
Professional Fees	-	9,717	9,717	9,749	-	9,749	19,466	12,506
Office and Medical Equipment	16,678	2,224	18,902	1,435	-	1,435	20,337	13,499
Diagnostic Tests	105,292	-	105,292	-	-	-	105,292	83,764
Contraceptive Supplies	71,092	-	71,092	-	-	-	71,092	90,142
Clinic Supplies	42,230	-	42,230	32	-	32	42,262	48,774
Public Relations	238	3,985	4,224	307	487	794	5,018	6,951
Malpractice Insurance (Note 3)	12,311	-	12,311	-	-	-	12,311	11,154
Miscellaneous Overhead	2,877	6,732	9,609	8,599	480	9,079	18,688	15,908
Dues and Subscriptions	-	182	182	1,166	-	1,166	1,348	1,326
Bad Debts	-	-	-	3,720	-	3,720	3,720	3,957
Total Expenses Before Depreciation	1,184,211	419,390	1,603,601	191,677	36,033	227,710	1,831,311	1,796,901
Depreciation of Furniture, Equipment and Buildings	<u>47,742</u>	<u>4,716</u>	<u>52,458</u>	<u>5,855</u>	<u>-</u>	<u>5,855</u>	<u>58,313</u>	<u>53,387</u>
Subtotal	1,231,953	424,106	1,656,059	197,532	36,033	233,565	1,889,624	1,850,288
Payments to Affiliated Organizations	-	-	-	39,304	-	39,304	39,304	32,896
Total Expenses	<u>1,231,953</u>	<u>424,106</u>	<u>1,656,059</u>	<u>236,836</u>	<u>36,033</u>	<u>272,869</u>	<u>1,928,928</u>	<u>1,883,184</u>

The accompanying notes are an integral part of these financial statements.  
Passikoff, Heeney & Scott, Certified Public Accountants

Planned Parenthood of [REDACTED]  
Notes to the Financial Statements  
December 31, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL STATEMENTS

The accompanying financial statements have been prepared using the accrual method of accounting, except for revenues from patients which, because of their uncertainty of collection, are not considered income until received. To insure observance of restrictions placed on the use of available resources, the accounts and financial activity are classified for accounting and reporting purposes into fund groups.

The organization has adopted the accounting and reporting procedures of the industry guide, Audits of Voluntary Health and Welfare Organizations, promulgated by the American Institute of Certified Public Accountants.

FEDERAL INCOME TAXES

The organization is a not-for-profit corporation and has elected to be exempt from federal income taxes under Section 501 of the Internal Revenue Code. Accordingly, no provision for income taxes has been made on the accompanying financial statements.

CONTRIBUTIONS AND GRANTS

All contributions and grants are considered to be available for unrestricted use unless specifically restricted by the donor. Non-cash contributions are recorded at the fair market value on the date received.

INVENTORIES

Inventories of supplies are valued at the lower of cost or market on the first-in, first-out basis.

FIXED ASSETS

Land, buildings, furniture, and medical equipment purchased with unrestricted or plant funds are stated at cost. Donated assets are stated at fair market value at the date of receipt. Certain equipment purchased with restricted funds as part of a grant are charged to expense in the year acquired, and are subject to return to the grantor at the end of the grant year.

DEPRECIATION

The organization provides for depreciation using the straight-line method over the estimated useful lives of the assets.

DONATED SERVICES

The substantial number of hours that volunteers have donated for the organization's programs are reflected in the public support income and the appropriate functional expense category based upon corresponding hourly salaries paid to individuals performing similar tasks. Donated services and equipment are reflected at their fair market values based upon similar types of services or equipment purchased.

Planned Parenthood of [REDACTED]  
 Notes to the Financial Statements  
 December 31, 1994  
 Page 2

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENT GRANTS

The organization's awards for grants-in-aid generally cover a period of one year and are subject to audit by the grantor. Grant expenditures are reviewed during the grant period by the grantor.

NOTE 2 - FURNITURE AND MEDICAL EQUIPMENT

In addition to the plant fund assets, Planned Parenthood of [REDACTED] had in its offices and clinics as of December 31, 1994 furniture and medical equipment costing \$68,305. which were paid for from restricted grant funds and are subject to return to the grantor as described in Note 1 under the caption Fixed Assets. These assets were acquired in the years ended December 31 as follows:

<u>Year Ending December 31</u>	<u>Amount</u>
1983	5,143
1985	15,000
1986	4,682
1987	18,744
1988	-
1989	-
1990	-
1991	-
1992	-
1993	8,333
1994	16,403
	<u>68,305</u>

NOTE 3 - INSURANCE

The organization participates with other affiliates in obtaining malpractice insurance coverage through Planned Parenthood Federation of America. The 1994 and 1993 expense amounted to \$12,311. and \$11,154. respectively.

NOTE 4 - MARKETABLE SECURITIES

The marketable securities are carried at cost if purchased or at fair market value on the date received in the case of donated securities.

Gains and losses are recognized when the securities are sold. At December 31, 1994, marketable securities consisted of the following:

	<u>Cost or Other Basis</u>	<u>Market</u>	<u>Unrealized Gain (Loss)</u>
413 Shares IBM	54,899	36,897	(18,002)

Planned Parenthood of [REDACTED]  
Notes to the Financial Statements  
December 31, 1994  
Page 3

NOTE 5 - COMMITMENTS

The future minimum annual rent commitments under current operating leases at December 31, 1994 are as follows:

1995	27,900
1996	17,925
1997	10,800
1998	<u>3,600</u>
Total Minimum Lease Payments	<u>60,225</u>

Grants from Government Agencies

New York State Department  
of Health:

Reproductive Health Program

█ Crisis Intervention  
Program

New York State Crime  
Victims Board

Total Grants from  
Government Agencies

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Report On Internal Control Structure  
Financial Statement Level

May 10, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the financial statements of Planned Parenthood of [REDACTED] [REDACTED] as of and for the year ended December 31, 1994, and have issued our report thereon dated May 10, 1995.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of Planned Parenthood of [REDACTED] for the year ended December 31, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of Planned Parenthood of [REDACTED] is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.



May 10, 1995

Page 2

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- . Cash
- . Petty Cash
- . Investments
- . Support, program service fees, revenue, and receivables
- . Donated materials, facilities, and services
- . Expenses for program and supporting services and accounts payable
- . Payroll and related liabilities
- . Inventories
- . Property and equipment
- . Debt and other liabilities
- . Fund balances
- . Governmental financial assistance programs
- . Receipts cycle
- . Expenditure cycle
- . Financing cycle

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the board of directors, management, and governmental agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Passikoff, Heeney & Scott*

Certified Public Accountants

PASSIKOFF, HEENEY & SCOTT  
CERTIFIED PUBLIC ACCOUNTANTS

PAGE 11

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(914) 454-5550

Report On Compliance - Financial Statement Level

May 10, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the financial statements of Planned Parenthood of [REDACTED] as of and for the year ended December 31, 1994, and have issued our report thereon dated May 10, 1995.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Planned Parenthood of [REDACTED] is the responsibility of Planned Parenthood of [REDACTED] management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Planned Parenthood of [REDACTED] compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, Planned Parenthood of [REDACTED] complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Planned Parenthood of [REDACTED] had not complied, in all material respects, with those provisions.

This report is intended for the information of the board of directors, management and governmental agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Passikoff, Heeneey & Scott*

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Report On Internal Control Structure  
Used In Administering Federal Awards

May 10, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the financial statements of Planned Parenthood of [REDACTED] as of and for the year ended December 31, 1994, and have issued our report thereon dated May 10, 1995. We have also audited the Organization's compliance with requirements applicable to major federal programs and have issued our report thereon dated May 10, 1995.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the Organization complied with laws and regulations, noncompliance with which would be material to a major federal program.

In planning and performing our audits of Planned Parenthood of [REDACTED] for the year ended December 31, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and on compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal programs. We have addressed policies and procedures relevant to our audit of the financial statements in a separate report dated May 10, 1995.

The management of Planned Parenthood of [REDACTED] is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent

May 10, 1995

Page 2

limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal programs in the following categories:

- Cash
- Petty cash
- Investments
- Support, program service fees, revenues, and receivables
- Donated materials, facilities, and services
- Expenses for program and supporting services and accounts payable
- Payroll and related liabilities
- Inventories
- Property and equipment
- Debt and other liabilities
- Fund balances
- Governmental financial assistance programs
- Receipts cycle
- Expenditure cycle
- Financing cycle

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1994, Planned Parenthood of [REDACTED] expended 92 percent of its total federal financial assistance under major federal financial assistance programs. As required by OMB Circular A-133, we performed tests of controls to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the organization's major programs, which are identified in the accompanying schedule of federal awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

The Board of Directors  
Planned Parenthood of  
[REDACTED]

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May 10, 1995

Page 3

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the board of directors, management, and governmental agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Passikoff, Heeney & Scott*

Certified Public Accountants

PASSIKOFF, HEENEY & SCOTT  
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Report On Compliance With Specific Requirements  
Applicable To Major Programs

May 10, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited Planned Parenthood of [REDACTED] (a nonprofit organization) compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal awards, for the year ended December 31, 1994. The management of Planned Parenthood of [REDACTED] is responsible for the organization's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the organization's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In connection with our audit of the 1994 financial statements of Planned Parenthood of [REDACTED] and with our obtaining an understanding of the organization's internal control structure elements related to administering federal financial assistance programs, as required by OMB Circular A-133, we selected certain transactions applicable to major federal financial assistance programs for the year ended December 31, 1994. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions.

The Board of Directors  
Planned Parenthood of  
[REDACTED]

PAGE 16

May 10, 1995

Page 2

In our opinion, Planned Parenthood of [REDACTED] complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1994.

This report is intended for the information of the board of directors, management, and governmental agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Passikoff, Heeney & Scott*

Certified Public Accountants

PASSIKOFF, HEENEY & SCOTT  
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Report On Compliance With General Requirements

May 10, 1995

The Board of Directors  
Planned Parenthood of  
[REDACTED]

We have audited the financial statements of Planned Parenthood of [REDACTED] as of and for the year ended December 31, 1994, and have issued our report thereon dated May 10, 1995.

We have applied procedures to test Planned Parenthood of [REDACTED] compliance with the following requirements applicable to its federal programs, which are identified in the accompanying schedule of federal awards for the year ended December 31, 1994:

- . Political activity
- . Civil rights
- . Cash management
- . Allowable costs/cost principles
- . Drug-free workplace
- . Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Audits of Institutions of Higher Learning and Other Non-Profit Institutions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Planned Parenthood of [REDACTED] compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Planned Parenthood of [REDACTED] has not complied, in all material respects, with those requirements.

This report is intended for the information of the board of directors, management, and governmental agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Passikoff, Heeney & Scott*  
Certified Public Accountants



PASSIKOFF, HEENEY & SCOTT  
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(914) 454-5550

Report On Compliance With Specific  
Requirements Applicable To Nonmajor Programs

May 10, 1995

The Board of Directors  
Planned Parenthood of

[REDACTED]

We have audited the financial statements of Planned Parenthood of [REDACTED] as of and for the year ended December 31, 1994, and have issued our report thereon dated May 10, 1995.

In connection with our audit of the financial statements of Planned Parenthood of [REDACTED] and with our consideration of Planned Parenthood of [REDACTED] internal control structure used to administer federal programs, as required by Office of Management and Budget (OMB) Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions, we selected certain transactions applicable to certain nonmajor federal programs for the year ended December 31, 1994. As required by OMB Circular A-133, we performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Planned Parenthood of [REDACTED] compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of our procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Planned Parenthood of [REDACTED] had not complied, in all material respects, with those requirements.

This report is intended for the information of the board of directors, management, and governmental agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Passikoff, Heeneey & Scott*

Certified Public Accountants



STATE OF NEW YORK  
DEPARTMENT OF HEALTH

Office of Health Systems Management    Coming Tower    The Governor Nelson A. Rockefeller Empire State Plaza    Albany, New York 12237

Barbara A. DeBuono, M.D., M.P.H.  
Commissioner

April 11, 1996

Karen Schimke  
Executive Deputy Commissioner

[Redacted]  
Executive Director

PP/[Redacted] & PP/[Redacted]

Re: 961065-E

PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.  
DUTCHESS COUNTY  
MERGE PLANNED PARENTHOOD OF [Redacted]  
AND PLANNED PARENTHOOD OF [Redacted]

Dear [Redacted]

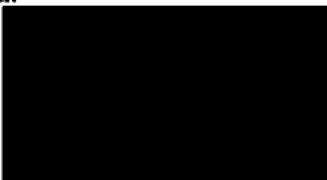
Review of the above application has revealed the need for the additional information requested in the enclosure. Please submit an original and six copies of your response to Robert J. Stackrow, Director, Bureau of Project Management, New York State Department of Health, Room 1717, Empire State Plaza, Albany, New York, 12237-0725 within 30 days of the date of this letter in accordance with 10 NYCRR 710.3(a). In preparing answers to the questions, please repeat each question and then provide the answer.

Processing of your application by the review unit which has requested this additional information cannot continue until the information is received and reviewed. Also, if this project requires review by the State Hospital Review and Planning council, such review may have to be delayed if the requested information is not received promptly. Accordingly, you are encouraged to submit your response at your earliest opportunity. In this regard, be advised that a single faxed response to this request does not constitute a full and complete response and will not enable further processing.

If you have any questions on the information being requested, please contact the individual identified on the enclosure.

RJS/kan:

bcc:



Sincerely,

Robert J. Stackrow  
Director  
Bureau of Project Management

cc: Mr. Lipsen  
Ms. Kelly

NEW YORK STATE DEPARTMENT OF HEALTH 10

961065-E  
Planned Parenthood of the  
Mid Hudson Valley Inc.

The following questions have been prepared by the Bureau of Financial Analysis and Review. If additional information is needed please contact John Harrison at (518) 474-6900.

- 1) Submit 1994 and 1995 certified financial statements for Planned Parenthood of [REDACTED] And Planned Parenthood of [REDACTED]
- 2) Submit an updated pro forma balance sheet for the surviving entity, based on the 1995 certified balance sheets of each current entity. Provide explanation for any significant differences from the two balance sheet positions.



STATE OF NEW YORK  
DEPARTMENT OF HEALTH

Office of Health Systems Management    Coming Tower    The Governor Nelson A. Rockefeller Empire State Plaza    Albany, New York 12237

Barbara A. DeBuono, M.D., M.P.H.  
Commissioner

April 3, 1996

Karen Schimke  
Executive Deputy Commissioner

[Redacted]  
Executive Director

PP/[Redacted] & PP/[Redacted]

Re: 961065-E  
PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.  
DUTCHESS COUNTY  
MERGE PLANNED PARENTHOOD OF [Redacted]  
AND PLANNED PARENTHOOD OF [Redacted]

Dear [Redacted]

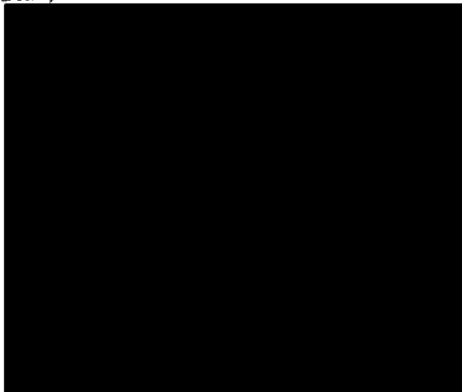
The above referenced CON application, for which you have been designated the contact person, has been distributed to all reviewing units and your local health systems agency for processing in accordance with 10 NYCRR 710. Please refer to the enclosed Important Notice for further information with respect to this process.

The mandatory review of your project for the criteria of public need, financial feasibility, and character and competence as required by the Public Health Law may determine that the proposal is unapprovable. Therefore, prior to entering into any contractual commitments or commencing construction, the final determination of the Director of the OHSM, or Public Health Council if establishment is involved, must be obtained.

Sincerely,

*Robert J. Stackrow*  
Robert J. Stackrow  
Director  
Bureau of Project Management

RJS/BWM/kmc  
bcc:





Planned Parenthood®  
of [REDACTED]

*8 copies Keel*

March 27, 1996

Brian W. Morris, Associate Health Planner  
Bureau of Project Management  
NY State Department of Health  
Empire State Plaza  
Corning Tower, Room 1717  
Albany NY, 12237

RECEIVED

APR 02 1996

BUREAU OF  
PROJECT MANAGEMENT

Dear Mr. Morris:

Per your memo of March 8, 1996, requesting information related to our project reference #1065-I, please note the following:

1. The proposed certificate of merger and plan of merger are enclosed.
2. The new entity will be "Planned Parenthood of the Mid-Hudson Valley, Inc." A letter of approval from our national office, Planned Parenthood Federation of America, is enclosed.
3. A pro forma balance sheet is enclosed.
4. A completed schedule 20 for [REDACTED] is enclosed.
5. The latest financial statement for Planned Parenthood of [REDACTED] is for 1994, of which you have a copy.
6. A copy of the proposed by-laws is enclosed.

Eight copies of each of these documents is enclosed and if you need anything else, please let me know.

Sincerely,

[REDACTED]

Executive Director

SW/mr  
Encs.

[REDACTED]

**DRAFT**

**DRAFT**

CERTIFICATE OF MERGER

OF

PLANNED PARENTHOOD OF [REDACTED]

INTO

PLANNED PARENTHOOD OF [REDACTED]

UNDER SECTION 904 OF THE NOT-FOR-PROFIT CORPORATION LAW

The undersigned, [REDACTED] and [REDACTED] being the President and Secretary, respectively, of PLANNED PARENTHOOD OF [REDACTED] and [REDACTED] and [REDACTED] and [REDACTED] being the President and Secretary, respectively, of PLANNED PARENTHOOD OF [REDACTED], said corporations being domestic corporations organized and existing under and by virtue of the laws of the State of New York, hereby certify:

(1) The names of the constituent corporations are Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED] Planned Parenthood of [REDACTED] [REDACTED] was formed under the name of: Planned Parenthood of [REDACTED] [REDACTED] Planned Parenthood of [REDACTED] was formed under the name of Planned Parenthood [REDACTED] [REDACTED] The name of the merged entity is Planned Parenthood of the Mid-Hudson Valley, Inc.

(2) The membership and holders of certificates evidencing capital contributions and subventions, including their number, classification, and voting rights, as to each constituent corporation, are described as follows:

(a) Planned Parenthood of [REDACTED] - Membership of [REDACTED] consists of two classes, voting members - all members of the Board of Directors of [REDACTED] are voting members and have one vote at any meeting of the members, and associate members - all individuals who support the purposes of the corporation and who contribute time or money are associate members of the corporation and associate members have no voting rights.

There are no holders of capital contribution certificates or subvention certificates.

(b) Planned Parenthood of [REDACTED] - Membership of [REDACTED] consists of one class, voting members - all members of the Board of Directors of [REDACTED] are voting members and have one vote at any meeting of the members.

There are no holders of capital contribution certificates or subvention certificates.

(3) The following amendments or changes to the certificate of incorporation of Planned Parenthood of [REDACTED] shall be effected by the merger:

(a) Paragraph 1. of the certificate of incorporation of Planned Parenthood of [REDACTED] which sets forth the name of the corporation, is hereby amended to read as follows:

1. The name of the corporation is Planned Parenthood of the Mid-Hudson Valley, Inc.

(b) Paragraph 4. of the certificate of incorporation of Planned Parenthood of [REDACTED] which sets forth the territory in which the corporation's operations will be principally conducted, is hereby amended to read as follows:

4. The territory in which its operations will be principally conducted is the [REDACTED]

(c) Paragraph 8. of the certificate of incorporation of Planned Parenthood of [REDACTED] which sets forth the post office address to which the Secretary of State shall mail a copy of any notice required by law, is hereby amended to read as follows:

7. The Secretary of State of the State of New York is hereby designated the agent of this corporation upon whom process against this corporation may be served. The post office address to which the Secretary of State shall mail a copy of any process against this corporation served upon his as agent of this corporation is [REDACTED]

(4) The certificate of incorporation of Planned Parenthood of [REDACTED] was filed by the Department of State on January 6, 1971. The certificate of incorporation of Planned Parenthood of [REDACTED] was filed by the Department of State on January 18, 1971.

(5) The merger was deemed approved when a plan of merger was adopted at a joint special meeting of the Boards of Directors of Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED], said members of the Boards of Directors being the voting members of each constituent corporation, held on the \_\_\_ day of \_\_\_\_\_, 1995 by unanimous vote of the Directors present at the time of the vote, a quorum being present at the time of such vote.



IN WITNESS WHEREOF, the undersigned have, on behalf of each constituent corporation, subscribed this certificate and hereby affirm it as true under the penalties of perjury this \_\_\_ day of \_\_\_\_\_, 1996.

PLANNED PARENTHOOD OF [REDACTED]

By: [REDACTED] \_\_\_\_\_  
President

By: [REDACTED] \_\_\_\_\_  
Secretary

PLANNED PARENTHOOD OF [REDACTED]

By: [REDACTED] \_\_\_\_\_  
President

By: [REDACTED] \_\_\_\_\_  
Secretary

**DRAFT**

## PLAN OF MERGER OF

PLANNED PARENTHOOD OF [REDACTED]

and

PLANNED PARENTHOOD OF [REDACTED]

into

PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.

ARTICLE I  
NAMES OF CONSTITUENT CORPORATIONS  
AND OF SURVIVING CORPORATION

1. Name. The names of the constituent corporations are Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED]). The name of the merged entity will be PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC. ("Mid-Hudson").

ARTICLE II  
MERGER

2.1 Merger. Upon the happening of the following events, [REDACTED] and [REDACTED] shall be deemed to have merged with and into Mid-Hudson:

(a) This Plan of Merger shall have been adopted and approved by a vote of at least two thirds of the members of the Board of Directors of each of [REDACTED] and [REDACTED] pursuant to Section 903 of the Not-for-Profit Corporation Law of the State of New York and said Plan of Merger shall have been executed and delivered by the authorized officers of [REDACTED] and [REDACTED]

(b) A certificate of merger entitled "Certificate of Merger of [REDACTED] into [REDACTED] under Section 904 of the Not-for-Profit Corporation Law" ("Certificate of Merger") shall have been signed and verified on behalf of [REDACTED] and [REDACTED] and shall have been delivered to and accepted by the Department of State of New York for filing in accordance with said Section 904 of the Not-for-Profit Corporation Law, with the date of such acceptance for filing as shown on the filing receipt being the effective date of this merger;

(c) A petition to the New York State Supreme Court for an order approving the Plan of Merger and authorizing the filing of an executed Certificate of Merger shall have been submitted and the consent of the Public Health Council of the State of New York shall

have been obtained, all in accordance with Section 907 of the Not-for-Profit Corporation Law of the State of New York; and

(d) The Certificate of Merger with a certified copy of the court order approving the Plan of Merger and authorizing the filing of the Certificate of Merger shall have been filed with the New York State Secretary of State's office and with the office of the County Clerk of the non-surviving corporation, all in accordance with Section 904 of the Not-for-Profit Corporation of the State of New York.

2.2 Effective Date. The effective date of merger of [REDACTED] and [REDACTED] shall be the date the Certificate of Merger is accepted for filing by the New York Secretary of State's office as evidenced by the filing receipt issued by said office (the "Effective Date").

**ARTICLE III**  
**MEMBERSHIP AND HOLDERS OF CERTIFICATES**  
**EVIDENCING CAPITAL CONTRIBUTIONS AND SUBVENTIONS**

3. Membership. Membership classification and voting rights for [REDACTED] are (i) Voting Members - all members of the Board of Directors of [REDACTED] are voting members and have one vote at any meeting of the members, and (ii) Associate Members - all individuals who support the purposes of the corporations and who contribute time or money are associate members of the corporations. Associate members have no voting rights. There is only one class of members for [REDACTED] - Voting Members - all members of the Board of Directors of [REDACTED] are voting members and have one vote at any meeting of the members. There are no holders of capital contribution or subvention certificates for either [REDACTED] or [REDACTED]

**ARTICLE IV**  
**TERMS AND CONDITIONS OF PROPOSED MERGER**

4.1 Membership. The corporation shall have no members, the business of the corporation shall be governed by the Board of Directors of the corporation and any of its committees in accordance with the By-Laws of the corporation.

4.2 Articles of Incorporation. On the Effective Date of the merger, the Articles of Incorporation of [REDACTED] as amended by the Certificate of Merger, shall be the Articles of Incorporation of Mid-Hudson until further amended as provided by law.

4.3 Bylaws of Surviving Corporation. On the Effective Date of the merger, the Bylaws attached hereto as Exhibit "A" shall be the Bylaws of Mid-Hudson until the same are amended, modified or supplemented or until such time as new Bylaws shall be adopted in accordance with the provisions thereof.

4.4 Directors and Officers of Surviving Corporation. The Board of Directors of Mid-Hudson shall consist of no less than fifteen (15) nor more than forty-five (45) members, each of whom shall hold office until his successor shall have been elected and shall have qualified, or until his earlier death, resignation or removal pursuant to the By-Laws of Mid-Hudson. The respective names, addresses and term of the initial Board of Directors of Mid-Hudson are as follows:

The principal officers of Mid-Hudson, each of whom shall hold office until his successor shall have been elected or appointed and shall have qualified, or until his earlier death, resignation or removal, and their respective offices and addresses as follows:

If on the Effective Date of the merger a vacancy shall exist in the Board of Directors of Mid-Hudson or in any of the offices above specified by reason of the inability or failure of any of the above persons to accept the directorship in Mid-Hudson or the office to which he is designated, as the case may be, such vacancy may thereafter be filled in the manner provided by law or in the By-Laws of Mid-Hudson.

4.5 Grants, Bequests, Gifts and Restricted Funds. [REDACTED] and [REDACTED] agree that any grants, bequests or gifts given to them shall be used in the manner specified in connection with any such grants, bequests or gifts, and that any restricted funds currently held by either corporation shall continue to be used in accordance with the restrictions applicable to such funds.

4.6 Prohibited Actions of Constituent Corporations. Between the date hereof and the Effective Date of the merger, neither [REDACTED] nor [REDACTED] will, except with the prior written consent of the other;

(a) incur any obligation or liability (absolute or contingent), except current liabilities incurred, and obligations under contract entered into, in the ordinary course of business;

(b) discharge or satisfy any lien or encumbrance or pay any obligation or liability (absolute or contingent) other than current liabilities shown on their respective balance sheets, and current liabilities incurred since those dates in the ordinary course of business;

(c) mortgage, pledge, create a security interest in, or subject to lien or other encumbrance any of its assets, tangible or intangible;

(d) sell or transfer any of its tangible assets or cancel any debts or claims except in each case in the ordinary course of business;

(e) sell, assign or transfer any intangible asset;

(f) waive any right of any substantial value; or

(g) enter into any transaction other than in the ordinary course of business.

4.7 Effect of Merger. On the Effective Date of the merger, [REDACTED] and [REDACTED] shall cease to exist separately and [REDACTED] and [REDACTED] shall be merged with and into Mid-Hudson in accordance with the provisions of this Plan of Merger. As provided herein, on the Effective Date of the merger of Mid-Hudson shall possess all the rights, privileges, powers, franchises and trust and fiduciary duties, powers and obligations, of a public or private nature, and be subject to all of the restrictions, disabilities and duties of each constituent corporation; all property, real, personal and mixed, and all debts due to either of the constituent corporations on whatever account shall be vested in Mid-Hudson; and all property, rights, privileges, powers and franchises, and all and every other interest shall thereafter as effectually the property of Mid-Hudson as they were of the respective constituent corporations; and the title to any real estate whether vested by deed or otherwise in either of the constituent corporation shall not revert or be in any way impaired by the reason of the merger; provided, however, that all rights of creditors and all liens upon any property of either of the constituent corporations shall be preserved unimpaired, and all debts, liabilities and duties of the respective constituent corporations shall thenceforth attach to Mid-Hudson, and may be enforced against it to the same extent as if such debts, liabilities and duties have been incurred or contracted by Mid-Hudson.

4.8 Further Instruments. From time to time, as and when requested by Mid-Hudson or by its successors or assigns, [REDACTED] and [REDACTED] will execute and deliver, or cause to be executed and delivered, all such deeds and other instruments; and will take or cause to be taken such further or

other actions as Mid-Hudson may deem necessary or desirable in order to vest in and confirm to Mid-Hudson title to and possession of all of its property, rights, privileges, powers and franchises and otherwise to carry out the intent and purposes of this Plan of Merger.

4.9 Principal Offices. The location of the principal office of Mid-Hudson shall be [REDACTED] Until such time as otherwise determined by the Board of Directors of Mid-Hudson, at least one office of Mid-Hudson shall be maintained in each of Orange County and Dutchess County.

4.10 Article 28 Facilities. Each of [REDACTED] and [REDACTED] operate facilities governed by Article 28 of the Public Health Law of the State of New York, and such facilities shall continue to be operated in like manner by Mid-Hudson until such time as otherwise determined by the Board of Directors of Mid-Hudson. The merger is subject to and conditioned upon the approval of the Public Health Council of the State of New York.

4.11 Abandonment of Plan. Notwithstanding authorization of this plan by the Boards of Directors of either of the constituent corporations, if at any time prior to the filing of the Certificate of Merger by the Department of State it becomes the opinion of the Board of Directors of either of the constituent corporations that events or circumstances have occurred that render it inadvisable to consummate the merger, this Plan of Merger may be abandoned. The filing of the Certificate of Merger by the Department of State shall conclusively establish that this plan has not been abandoned.

4.12 Expenses of Merger. The constituent corporations shall each be responsible for fifty (50%) percent of all of the expenses of carrying this plan into effect and of accomplishing the merger.

4.13 Counterparts. For the convenience of the parties and to facilitate approval of this plan, any number of counterparts of this plan may be executed and each such executed counterpart shall be deemed to be an original instrument.

IN WITNESS WHEREOF, this plan of merger has been subscribed on behalf of Planned Parenthood of [REDACTED] and on behalf of Planned Parenthood of [REDACTED] on \_\_\_\_\_, 1996 by the undersigned duly authorized officers of those corporations, the plan having been duly adopted by the Board of Directors of Planned Parenthood of [REDACTED] on \_\_\_\_\_, 1996 and by the Board of Directors of Planned Parenthood of [REDACTED] on \_\_\_\_\_, 1996.

PLANNED PARENTHOOD OF [REDACTED]

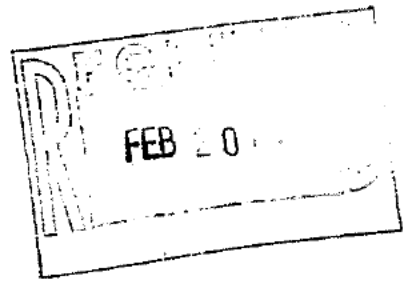
By: \_\_\_\_\_  
Name: [REDACTED]  
Title: Executive Director

PLANNED PARENTHOOD OF [REDACTED]

By: \_\_\_\_\_  
Name: [REDACTED]  
Title: Executive Director



Planned Parenthood<sup>®</sup>  
Federation of America, Inc.



February 14, 1996

[Redacted] Board President  
PP of [Redacted]  
[Redacted]

Dear Ms. Conroy:

At its February 1996 meeting, the Board of Directors of Planned Parenthood Federation of America, Inc. accepted the recommendation of the Affiliate Development and Evaluation Committee to approve the merger of Planned Parenthood of [Redacted] with Planned Parenthood of [Redacted] to become Planned Parenthood of the Mid-Hudson Valley, Inc.

The merger is expected to take place July 1, 1996. Please advise the PPFA Affiliate Evaluation Department when this action has officially been completed.

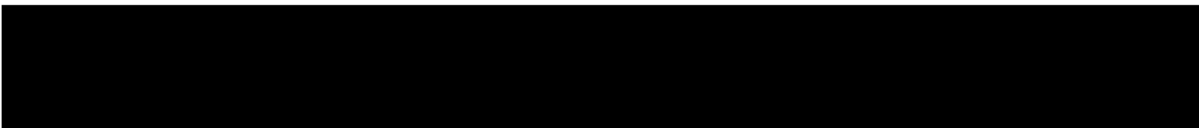
Best wishes for continued success.

Sincerely,

[Redacted]  
[Redacted] Chairperson /  
Affiliate Development and Evaluation Committee

[Redacted]  
Secretary, PPFA  
Board of Directors

cc: [Redacted] Executive Director  
[Redacted] Director, Affiliate Service Center/Oakbrook Terrace, Illinois





**PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.  
PRO FORMA BALANCE SHEET**

<b>ASSETS</b>		<b>LIABILITIES &amp; FUND BALANCE</b>	
<b>CURRENT FUNDS UNRESTRICTED</b>	<b>1996</b>	<b>CURRENT FUNDS UNRESTRICTED</b>	<b>1996</b>
Cash	1,250,000	Accounts Payable & Accrued Expenses	80,000
Contributions & Other Receivables	2,800	Due To Other Funds	-
Marketable Securities	55,000	Total Liabilities	<u>80,000</u>
Inventory	50,000	Fund Balance	1,600,000
Deposits	3,700	Undesignated, Available for	<u>1,600,000</u>
Prepaid Expense	18,000	General Activities	
Due From Other Funds	53,000	Total Fund Balance	
Investments	<u>250,000</u>		
		Commitments	<u>-</u>
Total Current		Total Current Unrestricted	
Unrestricted Assets	1,682,500	Liabilities & Fund Balance	1,680,000
	=====		=====
<b>RESTRICTED</b>		<b>RESTRICTED</b>	
Government Grants Receivable	<u>200,000</u>	Deferred Grant Income	220,000
Total Current		Due To Other Funds	<u>53,000</u>
Restricted Assets	200,000	Total Liabilities	273,000
	=====		
		Fund Balance	<u>-</u>
		Total Current Restricted	
		Liabilities & Fund Balance	273,000
			=====
<b>PLANT FUND</b>		<b>PLANT FUND</b>	
Land	300,000	Mortgages Payable	200,000
Buildings & Building		Total Liabilities	200,000
Improvements	1,500,000	Fund Balance	1,220,000
Furniture & Medical Equipment	<u>250,000</u>		=====
	2,050,000		
Less: Accumulated Depreciation	<u>(630,000)</u>		
Net Fixed Assets	<u>1,420,000</u>	Total Plant Fund Liabilities	
		& Fund Balance	1,420,000
Total Plant Fund Assets	1,420,000		=====
	=====		



BY-LAWS  
OF  
PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.

ADOPTED: \_\_\_\_\_, 1996

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BY-LAWS  
OF  
PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.

ARTICLE I

NAME

The name of the Corporation shall be: **PLANNED PARENTHOOD OF THE MID-HUDSON VALLEY, INC.**

ARTICLE II

PURPOSES

The Corporation is organized for the following purposes:

1. To establish, operate and maintain treatment and diagnostic centers pursuant to Article 28 of the Public Health Law of the State of New York and any other statutes governing the operation of such centers wherein medical services, including but not limited to reproductive health care, birth control methods, procedures and supplies, and medically approved information, advice and treatment of infertility problems will be provided under the supervision of a duly licensed physician.

2. To educate and counsel individuals and families concerning family planning, human sexuality, and infertility problems.

3. To encourage research in human population and reproduction.

4. To provide a resource and educational center for persons engaged in health and related community activities.

5. To advocate and develop community attitudes supportive of a comprehensive program relating to human sexuality and reproductive freedom.

6. To acquire interests by purchase or lease, gift, grant, devise, bequest, or otherwise, in real property, and to own, hold, improve, employ, develop, use, and manage and deal with any real estate so acquired, and to erect, or cause to be erected, on any lands owned, held, or acquired by the Corporation, buildings or other structures, with their appurtenances, and to manage, operate, lease, rebuild, enlarge, alter, or improve any buildings, or other structures now or hereafter erected on any lands so owned, held, or occupied, and to mortgage, pledge, sell, convey, lease, exchange, transfer, or otherwise dispose of any lands or interests in lands, and any buildings or other structures, or part of any buildings or other structures, at any time owned or held by the Corporation.

7. To purchase, receive by grant, gift, devise, bequest or otherwise acquire, own, hold, improve, use and otherwise deal in or with personal property, or any interest therein, wherever situated.

8. To borrow money and, from time to time, to make, accept, endorse, execute, and issue bonds, debentures, promissory notes, bills of exchange, including government bonds, grants, awards and other obligations of the Corporation for moneys borrowed or in payment for property acquired or for any of the other objects or purposes of the Corporation or its business and to secure the payment of any such obligations by mortgage, pledge, security

interest, deed, indenture, agreement, or other instrument of trust, or by other lien upon, assignment of, or agreement in regard to all or any part of the property, rights, or privileges of the Corporation wherever situated, whether now owned or hereafter to be acquired.

9. In furtherance of its corporate purposes, to enter into, make, perform, and carry out contracts of every kind, with any person, firm, corporation, private, public, or governmental entity to the extent that, the same may be done and performed by a corporation organized under the Not-for-Profit Corporation Law.

10. To make capital contributions or subventions to other not-for-profit corporations and to accept subventions from other persons or entities, or from any unit of government. A subvention shall consist of money or other property, tangible or intangible, actually received by the Corporation for its benefit, or given by the Corporation for the benefit of other not-for-profit corporations, for which a subvention Certificate is received or given. Subvention certificates may authorize periodic payments on said subvention, may contain redemption rights and may be transferable as determined by the Board and in compliance with the Not-for-Profit Corporation Law.

11. To do everything necessary, suitable, or proper for the accomplishment, attainment, or furtherance of, to do every other act or thing incidental to, appurtenant to, growing out of, or connected with, the purposes, objects, or powers set forth in the Corporation's Certificate of Incorporation, whether alone or in



association with others; to possess all the rights, powers, and privileges now or hereafter conferred by the laws of the State of New York upon a not-for-profit corporation organized under the laws of the State of New York and, in general, to carry on any of the activities and to do any of the things herein set forth to the same extent and as fully as a natural person or partnership might or could do; provided that nothing herein set forth shall be construed as authorizing the Corporation to possess any purpose, object, or power, or to do any act or thing forbidden by law to a not-for-profit corporation organized under the laws of the State of New York.

12. The Corporation, in furtherance of its corporate purposes above set forth, shall have all the powers enumerated in Section 202 of the Not-for-Profit Corporation Law, subject to any limitations provided in the Not-for-Profit Corporation Law or any other statute of the State of New York.

### ARTICLE III

#### MEMBERSHIP

Section 3.1 Membership. The Corporation shall have no members, the business of the Corporation shall be governed by the Board of Directors of the Corporation and any of its committees in accordance with these By-laws.

## ARTICLE IV

### BOARD OF DIRECTORS

Section 4.1 General Powers. The Board of Directors shall have general supervision and control over the property and affairs of the Corporation and shall have and may exercise, subject to law and these by-laws, all of the powers of the Corporation. The Board shall establish policy for the Corporation and shall annually approve the budget of the Corporation. The Board shall employ such executives as it deems necessary and shall confirm the appointment of all other professional members of the staff of the Corporation.

Section 4.2 Number. The number of Directors that shall constitute the entire Board of Directors shall not be less than fifteen (15) and not more than forty-five (45).

Section 4.3 Classes. The Board of Directors shall be divided into three (3) classes of approximately equal size so that approximately one-third of the trustees' terms shall expire each year.

Section 4.4 Election; Term. Members of the Board of Directors shall be elected at the Annual Meeting by a majority vote of the board members present. A slate of nominees shall be presented by the Nominating Committee, but board members may make additional nominations from the floor with the consent of the nominee. No staff member of the Corporation or of Planned Parenthood Federation of America, or its affiliates, is eligible for election to the Board.

The terms of the initial board of directors shall be staggered among the three classes, so that the first class is elected for a one (1) year term, the second class is elected for a two (2) year term and the third class is elected for a three (3) year term. Thereafter, the term of service for elected Directors shall be for three years, and Directors may be elected to serve second and third consecutive terms. On the expiration of three consecutive terms, a Director shall not be eligible for re-election to the Board until one year has elapsed, except that the immediate past President shall be an ex officio member of the Board for one year. The term of an elected Director shall commence upon election at the Annual Meeting.

Section 4.5 Board Attendance. If a Director fails to attend fifty (50%) percent of the regularly scheduled board meetings within any calendar year without being excused, he or she may be removed from the Board in accordance with Section 4.8. A majority vote of those present at a board meeting shall be required to remove a Director for lack of attendance.

Section 4.6 Vacancies. Vacancies on the Board of Directors may be filled between Annual Meetings by the Board, on recommendation of the Nominating Committee. A board member elected to fill a vacancy will serve to the expiration of the vacated term; those so elected may be re-elected for three full terms.

Section 4.7 Resignation. Any Director of the Corporation may resign at any time by giving written notice of such resignation to the Board of Directors. Any such resignation shall take effect at the time specified therein or, if no time is specified, upon receipt thereof by the Board of Directors or one of the above-named officers.

Section 4.8 Removal. Any one or more of the Directors may be removed, with or without cause, at a special meeting called for that purpose by the vote of seventy five (75%) percent of the members of the Board present at such meeting.

Section 4.9 Annual Meetings. The annual meeting of the Board of Directors shall be held during the month of June at a date, time and place as the Board of Directors shall determine. The annual meeting shall be held for the purpose of electing the directors and officers of the Corporation and for such other business as determined by the Board of Directors.

Section 4.10 Regular Meetings. Regular meetings of the Board of Directors shall be held six (6) times a year in alternate months except the months of July and August. The schedule of regular meetings for the ensuing year shall be established by the Board at its last regularly scheduled meeting.

Section 4.11 Special Meetings. Special meetings of the Board of Directors may be called by: the President; the Executive Committee; or the Secretary on the written request of at least four (4) of the members of the Board of Directors.

Section 4.12 Notice. Written notice of all Board meetings shall be mailed by first class mail or delivered to each Director not less than ten (10) days before the date of each regular meeting and, in the case of special meetings on not less than three (3) business days' prior written notice or prior notice by telephone. For special meetings, notice shall state generally the nature of the business to be addressed at the meeting.

Section 4.13 Presiding Officer and Secretary at Meetings. Each meeting of the Board of Directors shall be presided over by the President of the Corporation, or in his/her absence the First Vice-President, or in his/her absence the Second Vice-President, or if neither is present, by such member of the Board of Directors as shall be chosen by a majority of the Directors present. The Secretary, or in his/her absence an Assistant Secretary, shall act as Secretary at the meeting, or if no such Officer is present, a Secretary of the meeting shall be designated by the person presiding over the meeting.

Section 4.14 Quorum. One third (1/3) of the Board of Directors shall constitute a quorum for the transaction of business, but in the absence of a quorum a majority of those present may adjourn the meeting to another time and place, without such notice other than an announcement at the meeting, until such time as a quorum may be present.

Section 4.15 Meeting by Telephone. Members of the Board of Directors or of any committees thereof may participate in meetings of the Board of Directors or of such committee by means of a

conference telephone or similar communications equipment by means of which all other persons participating in the meeting may hear each other, and such participation shall constitute presence in person at such meeting.

Section 4.16 Action Without Meeting. Any action required or permitted to be taken at any meeting of the Board of Directors or any committee thereof may be taken without a meeting if seventy-five (75%) percent of the members of the Board of Directors or of such committee consent in writing to the adoption of a resolution authorizing or ratifying the action. Any such resolution and the written consents thereto shall be filed with the minutes of the proceedings of the Board of Directors or of such committee.

## ARTICLE V

### OFFICERS

Section 5.1 Officers. The officers of the Corporation shall have such titles and duties as are set forth in a resolution adopted by the Board of Directors. The Board of Directors may elect such officers as it may from time to time determine. Two or more offices may be held by the same person, except the offices of the President and Secretary. Officers shall be members of the Board of Directors.

Section 5.2 Election; Term of Office. The officers shall be elected by the Board of Directors at the Annual Meeting. The Nominating Committee shall present a slate of officers, and other nominations may be made from the floor. Officers shall hold office

for a term of one (1) year unless they shall die or resign or shall be removed. An Officer cannot serve more than three (3) consecutive one (1) year terms in the same office.

Section 5.3 Resignation. Any officer of the Corporation may resign at any time by giving written notice of such resignation to the Board of Directors. Any such resignation shall take effect at the time specified therein or, if no time be specified, upon receipt thereof by the Board of Directors.

Section 5.4 Removal. Any officer of the Corporation may be removed at any time, without cause, by a vote of seventy five (75%) percent of the members of the Board of Directors present at a duly constituted meeting of the Board.

Section 5.5 Duties of the President. The President shall be the Chairperson of the Board of Directors and the Executive Committee and shall serve ex officio on all committees except the Nominating Committee. Except as otherwise provided, the President shall appoint annually the Chairpersons of all committees. He/she shall represent the Corporation at regional, state and national conferences of the Planned Parenthood Federation of America, Inc., or any successor Corporation, or may appoint an alternate to do so. He/she shall sign all contracts entered into by the Corporation, and shall be one of the officers who may sign checks, drafts or other instruments requiring expenditure of Corporate funds.

Section 5.6 Duties of the Vice-Presidents. The First and Second Vice-Presidents shall perform such duties as the President or the Board of Directors may designate and all duties of the

President in his/her absence or by reason of his/her inability to serve, or, if there is a vacancy in that office. The First and Second Vice Presidents shall be officers who may sign checks, drafts or other instruments requiring the expenditure of Corporate funds.

Section 5.7 Duties of the Secretary. The Secretary shall record and keep the minutes of all meetings of the Board of Directors and the Executive Committee; shall see that copies of such minutes are sent to the Planned Parenthood Federation of America, in accordance with the Standards of Affiliation of the Federation; and shall be responsible for the maintenance of the records and documents of the Corporation, and for sending notices of meetings.

Section 5.8 Duties of the Treasurer. The Treasurer shall be responsible for the custody of all funds, securities and property of the Corporation and for the investment and disbursement of such funds subject to the policies recommended by the Budget and Finance Committee and approved by the Board of Directors. He/she shall also serve as Chairperson of the Budget and Finance Committee.

The Treasurer shall require the administration to establish and maintain effective procedures for the collection, receipt, custody and investment of funds, securities and other assets; assure appropriate procedures to pay all debts and obligations with checks signed by persons authorized by the Board; and require the administration to maintain necessary accounting



systems and procedures for the effective financial operation of the Corporation.

The Treasurer shall have authority to open bank accounts in the name of the Corporation and shall be one of the officers authorized to sign checks, drafts and other instruments requiring expenditure of corporate funds. He/she shall perform such other duties as may be authorized and directed by the Board of Directors from time to time.

The Treasurer shall furnish financial reports at the meetings of the Board of Directors and Executive Committee when so directed by the Board, including an annual financial statement as soon as feasible after the close of the year. He/she shall cause an annual audit of the books and a management letter to be made by a certified public accountant recommended by the Budget and Finance Committee with the approval of the Board of Directors in accordance with American Institute of Certified Public Accountants guidelines. A completed audit and management letter will be sent to the Federation within six months following the end of the calendar year.

Section 5.9 Other Officers. The President may designate one or more Assistant Secretaries and one or more Assistant Treasurers, who shall exercise the powers and shall perform the duties incident to their offices, subject to the direction of the Board of Directors or President.

ARTICLE VI

EXECUTIVE DIRECTOR

Section 6.1 Executive Director. The Board of Directors, shall, on the recommendation of the Personnel Committee, select and employ one or more Executive Directors and fix the terms of such Director's compensation and length of appointment. The Executive Director shall implement the policies of the Board and generally manage the affairs of the Corporation in accordance with such policies. The Executive Director shall hire all other staff except physicians. Physicians may be hired by the Corporation on recommendation of the Medical Committee and with approval of the Executor Director.

ARTICLE VII

MEDICAL DIRECTOR

Section 7.1 Medical Director. After consultation with the Medical Committee and approval by the Board, the Executive Director shall appoint the Medical Director, who shall be a physician duly licensed in the State of New York and who shall be responsible for assuring that all medical services provided by the Corporation are rendered in accordance with the medical standards and guidelines formulated and approved by Planned Parenthood Federation of America and the New York State Department of Health.

## ARTICLE VIII

### COMMITTEES

Section 8.1 Committees. Each Chair, in consultation with the President, shall select committee members. The Chairs of all committees and all of the members of the Nominating Committee shall be members of the Board of Directors, but other committee members are not required to be members of the Board. Committee members shall serve at the pleasure of the Board of Directors. Standing committees shall be as follows until otherwise determined by the Board of Directors:

**Executive Committee**, chaired by the President, shall consist of the President, the Vice-Presidents, Treasurer, Secretary, and two at-large members, one from either Dutchess or Ulster and one from either Orange or Sullivan, or such other persons as the Board of Directors may determine from time to time. It shall exercise all of the functions of the Board of Directors in the intervals between Board meetings and shall annually review and evaluate the Executive Directors. All business transacted by the Committee shall be reported at the next meeting of the Board. F o u r members shall constitute a quorum and questions shall be decided by a majority of the members present.

**Nominating Committee** shall be elected at the Annual Meeting and shall consist of five members of the Board of Directors. The Nominating Committee shall present, at the Annual Meeting following its election, slates for election of Directors, Officers, at-large members of the Executive Committee, the Chair and members of the next Nominating Committee. The Committee shall present nominations to fill any vacancies which may occur in the Board of Directors between Annual Meetings. Only one member of the Nominating Committee may serve a consecutive term, but in no case shall a member serve more than three consecutive terms.

**Budget and Finance Committee** shall be chaired by the Treasurer. The Committee shall prepare an annual budget to present to the Board of Directors no later than the last regularly scheduled meeting in that calendar year, covering the estimated income and expenses for the coming budget year. It shall periodically review the budget and financial position of the organization, and make recommendations regarding expenditures for the consideration of the Board. It shall recommend

an independent accountant to the Board of Directors to be the auditor.

**Information and Education Committee** shall evaluate and make recommendations to the Board of Directors concerning the Corporation's community education program. This program shall include materials providing information to the community including lay and professional organizations about family planning, human sexuality and the range of medical and other services provided by Planned Parenthood.

**Planning Committee** has the responsibility to make and review plans and prospects for the Corporation beyond the current year. At the direction of the Board of Directors, it shall study the future of the Corporation. Each year the Committee shall present to the Board a general three-year projection of the activities and responsibilities of the Corporation to the Board of Directors.

**Personnel Committee** shall: (1) develop, continuously monitor, and make recommendations to the Board concerning procedures and policies governing the employment and management of the Corporation's staff, including the written policies and procedures

defining job classifications, salary ranges, advancement procedures, grievance procedures and conditions of work, employee benefits and privileges; and (2) be responsible for formulation, administration, and periodic evaluation of the Corporation's affirmative action plan.

Medical Committee shall meet at least twice annually and shall be responsible to the Board of Directors for recommending and supervising medical policies and standards in conformity with the national medical standards of Planned Parenthood Federation of America and in conformity with all applicable standards. It serves as an informational resource to other professional groups, agencies and the community. It recommends physicians to serve on the medical staff. The Chair of the Medical Committee shall be appointed by the President of the Board and may be eligible for reappointment.

The Committee shall have seven or more members. The members, physicians and other health professionals, shall be appointed by the Chair with the approval of the Board.

Minutes shall be recorded and a copy sent to the Regional and National offices.

Public Affairs Committee shall organize and mobilize public opinion to support family planning policies. It shall educate board members and shall seek to influence those involved in the formulation of public policy. It shall keep all interested parties up to date on pertinent public policy developments at the federal, state, county and community levels.

Development Committee shall be responsible for planning and carrying out the annual fund drive and other activities designed to raise funds for the Corporation.

#### ARTICLE IX

##### INDEMNIFICATION AND INSURANCE

Section 9.1 Indemnification. The Corporation shall, to the full extent permitted by law, indemnify any person against any and all judgements, fines, amounts paid in settling or otherwise disposing of actions or threatened actions, and reasonable expenses, including attorney's fees, actually and necessarily incurred in connection therewith or as a result of such action or proceeding, or any appeal therefrom, to which he/she is made, or threatened to be made, a party by reason of the fact that he/she, his/her testator of an estate, is or was a director or officer or committee member of the Corporation, or any other Corporation of any kind, domestic or foreign, which he/she served in any capacity

at the request of the Corporation. The Corporation may, by action of its Board of Directors, provide indemnification for employees, agents, attorneys and representatives of the Corporation with up to the same scope and extent as provided for officers and directors.

Section 9.2 Insurance. Upon appropriate action by the Board of Directors, the Corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, committee member, employee or agent of the Corporation or is or was serving at the request of the Corporation as a member, trustee, officer, committee member, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him/her or incurred by him/her in any such capacity or arising out of his/her status as such, whether or not this Corporation would have the power to indemnify him/her against such liability.

## ARTICLE X

### MISCELLANEOUS

Section 10.1 Fiscal Year. The fiscal year of the Corporation shall commence January 1 and end December 31 of each year.

Section 10.2 Corporate Seal. The corporate seal shall be in such form as the Board of Directors may from time to time prescribe.

Section 10.3 Examination of Books and Records. The Board of Directors shall have authority, except otherwise provided by law, to determine the extent to which the books and records of account of the Corporation shall be opened to inspection.



Section 10.4 Contracts. The President and his express designees shall be authorized to execute contracts on behalf of the Corporation. In addition, the Board may authorize other officers or agents to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, with such authority being either general or confined to specific instances.

Section 10.5 Loans and Indebtedness. No loans shall be contracted on behalf of the Corporation and no evidences of indebtedness shall be issued in its name unless authorized by a resolution of the Board with such authority being either general or confined to specific instances.

Section 10.6 Checks, Drafts, Etc. All checks, drafts, or other orders for the payment of money, notes or other evidences of indebtedness exceeding [\$5,000.00] in amount issued in the name of the Corporation or to the Corporation, shall be signed or endorsed by any two (2) officers who shall be authorized as signatories on the accounts of the Corporation by resolution of the Board of Directors. The signatures of such persons may be by facsimile where expressly authorized, but shall not be preprinted on the instrument. All other checks, drafts or other orders for the payment of money shall require such signatures as may be specified by the Board from time to time.

Section 10.7 Deposits. All funds of the Corporation not otherwise employed shall be deposited from time to time to the

credit of the Corporation in such banks, trust companies or other depositories as the Board may select.

Section 10.8 Budgets. The Board of Directors of the Corporation shall prepare or have prepared the annual capital and operating budgets of the Corporation.

Section 10.9 Maintenance of Records. The Corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its members, Board of Directors, and committees having any of the authority of the Board of Directors, and shall keep at the principal office a record giving the name and address of the members. All books and records of the Corporation may be inspected by any corporate member for any proper purpose at any reasonable time.

Section 10.10 Gifts. The Board of Directors may accept on behalf of the Corporation any contribution, gift, bequest or devise for the general purposes, or for any special purpose, of the Corporation.

Section 10.11 Parliamentary Authority. Roberts Rules of Order Revised shall constitute the ruling authority in all cases where they do not conflict with the rules of this organization or any statute of the State of New York.

## ARTICLE XI

### CONFLICTS OF INTEREST

Section 11.1 Statement of General Policy. These By-laws recognize that both real and apparent conflicts of interest or dualities of interest (hereinafter referred to as "conflicts") sometimes occur in the course of conducting the Corporation's daily affairs. A conflict as used in these By-laws refers only to personal, proprietary interests of the persons covered by this policy and their immediate families and not to philosophical or professional differences of opinion. Conflicts occur because the many persons associated with the Corporation should be expected to have and do in fact generally have multiple interests and affiliations and various positions of responsibility within the community. Sometimes a person will owe identical duties to two (2) or more organizations conducting similar activities.

Conflicts are undesirable because they potentially or apparently place the interests of others ahead of the Corporation's obligations to its corporate purposes and to the public interest. Conflicts are also undesirable because they often reflect adversely upon the persons involved and upon the institutions with which they are affiliated, regardless of the actual facts or motivations of the parties. However the long-range best interests of the Corporation do not require the termination of all association with persons who may have real or apparent conflicts if a prescribed and effective method can render such conflicts harmless to all concerned.

Therefore, the Corporation's affirmative policy shall be to require that all actual or apparent conflicts be disclosed promptly and fully to all necessary parties and to prohibit specified involvement in the affairs of the Corporation by persons having such conflicts.

Section 11.2 Coverage of this Policy. This policy shall apply to all members of the Board of Directors and corporate officers, agents and employees of the Corporation, including independent contractor providers of services and materials. The Corporation's management shall have the affirmative obligation to publicize periodically this policy to all such parties.

Section 11.3 Disclosure of all Conflicts. All persons to whom this policy applies shall disclose all real and apparent conflicts which they discover or have been brought to their attention in connection with the Corporation's activities. "Disclosure" as used in these By-laws shall mean providing promptly to the appropriate persons a written description of the facts comprising the real and apparent conflict. An annual disclosure statement shall be circulated to all persons to whom this policy applies to assist them in considering such disclosures, but disclosure is appropriate whenever conflicts arise. The written disclosure notices of conflicts shall be filed with the Secretary of the Corporation or any other person designated by him from time to time to receive such notifications. All disclosure notices received hereunder shall be noted for record in the minutes of a meeting of the Board of Directors.

Section 11.4 Proscribed Activity by Persons Having Conflicts. When an individual Director, officer, agent or employee believes that he or a member of his immediate family might have or does have a real or apparent conflict, he should, in addition to filing the disclosure notice required under Section 8.3, abstain from making motions, voting, executing agreements, or taking any other similar direct action on behalf of the Corporation where the conflict might pertain, but shall not be precluded from debate or other similar involvement on behalf of the Corporation. When any person requests in writing, or upon its own initiative, the Board at any time may establish further guidelines consistent with the interests of the Corporation for the resolution of any real or apparent conflicts.

## ARTICLE XII

### NON-DISCRIMINATION

Section 12.1 Statement of Policy. The Corporation recognizes the rights of all persons to equal opportunity in employment, compensation, promotion, education, positions of leadership and power, and shall not at any time discriminate against any employee, applicant for employment, Director, officer, contractor or any other person with whom it deals, because of race, creed, color, disability, sex, sexual orientation, national origin or age. All references in these By-laws which are made to the masculine gender shall be deemed to include the feminine.

ARTICLE XIII

TERMINATION OF AFFILIATION WITH THE PLANNED  
PARENTHOOD FEDERATION OF AMERICA

Section 13.1 Termination of Affiliation. In the event of the termination of affiliation with the Planned Parenthood Federation of America for any reason whatsoever, all requirements of the Standards of Affiliation in force at the time shall be complied with as to disposition of medical records of clinic patients, notification of patients, and discontinuance of use of the name "Planned Parenthood."

ARTICLE XIV

AMENDMENT

Section 14.1 Amendment. These By-laws may be amended by the affirmative vote of two-thirds (2/3) of the members of the entire Board of Directors; provided the proposed amendment has been submitted in writing to each member of the Board of Directors at least twenty (20) days prior to the day of the meeting at which adoption of the amendment is moved.

ARTICLE XV

DISSOLUTION

Section 15.1 Dissolution. In the event of the dissolution of the Corporation, the Board of Directors shall, after making provision for payment of all of the liabilities of the Corporation, distribute all of the assets of the Corporation to a non-profit organization which fulfills the requirements of Section 501(c)(3) of the Internal Revenue Code, as amended, and which shall use such assets to further the goals of Article II.



STATE OF NEW YORK  
DEPARTMENT OF HEALTH

Corning Tower The Governor Nelson A. Rockefeller Empire State Plaza Albany, New York 12237

Barbara A. DeBuono, M.D., M.P.H.  
Commissioner

Karen Schimke  
Executive Deputy Commissioner

March 8, 1996

Mr. [redacted]  
Executive Director  
Planned Parenthood of  
[redacted]  
[redacted]

RE: 1065-I  
PLANNED PARENTHOOD OF  
[redacted]  
Merge with Planned Parenthood of  
[redacted]

Dear [redacted]

Initial review of the above captioned application has been conducted by the Bureau of Project Management and it has been determined that the application is incomplete. In order to process this application, the Office of Health Systems Management requires the submission of the following information:

1. Proposed Certificate of Merger.
2. Indicate who the surviving entity will be.
3. Pro forma balance sheet.
4. Completed Schedule 20 for [redacted]
5. 1995 Certified Financial Statements for Planned Parenthood of [redacted]
6. Copy of the bylaws.

Please compile and submit eight (8) copies of the required information directly to Bureau of Project Management, New York State Department of Health, Empire State Plaza, Corning Tower, Room 1717, Albany, New York 12237. A response is requested within 30 days from the date of this letter. Failure to supply a complete response within the noted period will delay the processing of your project.



961065  
1 copies per 10  
no fee per 10

**Planned Parenthood®**  
of [REDACTED]

February 8, 1996

New York State Department of Health  
Office of Health Systems Management  
Mr. Robert Stackrow, Director  
Bureau of Project Management - Room 1717  
Empire State Plaza, Corning Tower  
Albany, NY 12237

RECEIVED  
FEB 13 1996  
BUREAU OF  
PROJECT MANAGEMENT

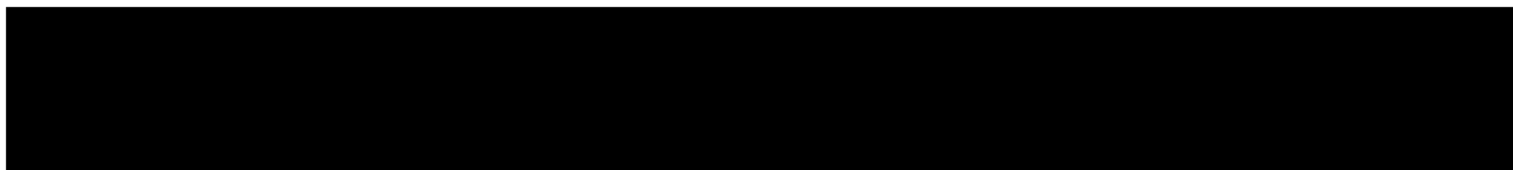
Dear Mr. Stackrow:

Please note our full review Certificate of Need Application in order to merge our affiliate, Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED]. Nine copies of the application are enclosed.

We believe that we will be better able to navigate the rapidly changing health care delivery environment as a larger organization. The combined agency will have a service base of approximately 20,000 patients who will make 30,000 visits per year. We will have twelve clinic locations in the four counties and these will encompass every major population pocket in this geographic area.

In terms of services the combined affiliate will offer the full array of reproductive health care. In addition we have just begun primary care at the [REDACTED] site and this same service will begin in March in Poughkeepsie.

There will be no additional costs as a result of the merger. Although we do not anticipate any staff layoffs, there will be some savings through consolidation of a few administrative functions. We anticipate significant long term savings, however, with staff retirements and attrition.





In addition to the schedules reflected on the "checklist of schedules," the "General Information" section, a cover sheet listing our current board members, and minutes of board resolutions approving the merger are enclosed. Each of the nine packets is a complete application and they are all in the same numerical and alphabetical order. If you have any questions, please let me know.

Sincerely,

A large black rectangular redaction box covering the signature of the sender.

Executive Director

SW/mr

cc:  Executive Director PPOS  
 President PPOS  
 President PPDU

961065

New York State Department of Health  
Office of Health Systems Management

# Certificate of Need Application

For Establishment/Construction Requiring Full Review\*

General Information  
Page 1 of 2

RECEIVED

## General Information

FEB 13 1996

### I Facility Identification

BUREAU OF  
PROJECT MANAGEMENT

PROPOSING CERTIFICATE NO.	FACILITY NAME Planned Parenthood of [REDACTED] & Planned Parenthood of [REDACTED] Orange-Sullivan	
FACILITY ADDRESS - STREET & NUMBER [REDACTED]	NAME AND TITLE OF CONTACT PERSON [REDACTED] Executive Director	
[REDACTED] ZIP	[REDACTED]	
NAME OF OPERATOR same as above	CITY	STATE ZIP
STREET AND NUMBER	TELEPHONE NUMBER [REDACTED]	
CITY STATE ZIP	NAME OF ADMINISTRATOR [REDACTED] Executive Director	
ADDRESS OF THE SITE, LOCATION OF THE PROPOSED ACTIVITY. ATTACH SKETCH (1308/001/01)		

### II Project Outline

#### Total Project Description:

Facility Type Code J

Merging two family planning agencies: Planned Parenthood of [REDACTED] and Planned Parenthood of [REDACTED]

CODE	PROPOSED SOLUTION, ACTION	CODE	FUNCTIONAL AREAS SERVICES AND TYPES AFFECTED	PROP RANKING
(1)	(2)	(3)	(4)	(5)
	Establishment	401	[REDACTED]	
		404	Cancer Detection	
		419	Primary Medical Care	
		429	Venereal Disease	
		471	Family Planning	
		472	Health Education	
		477	Part-time Clinics	

### III Board Resolution and Authorizing Signature

• Board resolution for Corporation Applicants...  Attached  Not Required

• Authorizing Signature: The undersigned hereby certifies under penalty of perjury I am duly authorized to subscribe and submit this application and that the information contained herein and attached hereto, except that relating to Schedule 10, Space and Construction Cost Distribution, Schedule 16, Assurances, Schedule 17, Environmental Assessment, and Schedules 19 through 24 of the Establishment Section, which must be individually certified, is accurate, true and complete in all material respects. I further acknowledge that the application will be processed pursuant to the provisions of Article 23 of the Public Health Law and the pertinent regulations adopted thereto, including, but not limited to Parts 500, 709 and 710 of Title 10, Health of the Official Compilation of Codes, Rules and Regulations of the State of New York.

2/7/96 [REDACTED] EXECUTIVE DIRECTOR

\* Do not use the master copy. Photocopy master and then complete copy.

# General Information Section\*

General Information  
Page 2 of 2

TOTAL	SUB PROJECT 1	SUB PROJECT 2	SUB PROJECT 3
<b>IV Project &amp; Subproject Cost</b>			
Project/Subproject Cost (from schedule 4A or 4B, column (3), line 8)			
\$	\$	\$	\$
Total Basic Cost of Construction (from schedule 4A or 4B, column (3), line 6)			
\$	\$	\$	\$
Total Cost of Moveable Equipment (from schedule 4A, or 4B, column (3), line 5)			
\$	\$	\$	\$
Cost/SF New Construction (from schedule 10)			
\$	\$	\$	\$
Cost/SF Renovation Construction (from Schedule 10)			
\$	\$	\$	\$
Total Incremental Operating Cost (from schedule 6A, 6B, or 6C)			
\$	\$	\$ 179,500	\$ 376,950
Type of Financing (from schedule 5)			
\$	\$	\$	\$
Percentage Financed (from schedule 5)			
\$	\$	\$	\$
Depreciation Life			
\$	\$	\$	\$

**V Construction Dates**

Anticipated Construction Start Date N/A  
(from Schedule 4A) \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

Anticipated Construction Completion Date \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
(from Schedule 4A)

**VI General Questionnaire**

	YES	NO
1. Do all of the components and solutions contained in this project appear in the 1983 Capital Needs Assessment Inventory (CNA) or Services Capital Needs Inventory (SCNI)?	<u>x</u>	_____
If yes, enter year _____.		
If no, explain in attachment # _____ (emergency, minor entity...).		
2a. Have you submitted a Long Range Capital Plan to the Bureau of Architectural and Engineering Review?	_____	<u>x</u>
If yes, date of submission _____.		
If no, explain in attachment # <u>N/A</u> .		
2b. Is this proposal consistent with the Long Range Capital Plan?	<u>x</u>	_____
If no, explain in attachment # _____.		
3. Have you submitted a debt capacity study to the Department?	_____	<u>x</u>
If yes, date of submission _____.		
4. Have all the solutions contained in this project been ranked in the Regional/State Medical Facility Plan?	<u>x</u>	_____
Note: This issue must be addressed in Schedule 3.		
5. Has a site visit been conducted by the Office of Health Systems Management?	<u>x</u>	_____
If yes, date of last site visit <u>11/17/95</u> .		
6. Has the Capital, Architectural and Program Alternatives (CAPA) review process with the Office of Health Systems Management been completed?	_____	<u>x</u>
If no, and if the total basic cost of construction of your proposal exceeds \$15,000,000, contact this Department before filing an application.		
7. Have you submitted an Architectural Alternative Report to the Department?	_____	<u>x</u>
If yes, date of submission _____.		

\* Do not use the master copy. Photocopy master and then complete copy.

PLANNED PARENTHOOD OF [REDACTED]  
BOARD OF DIRECTORS MEETING  
November 8, 1995

*Not page 2*

ATTENDING

Staff: [REDACTED]

NOT ATTENDING

CALL TO ORDER

The November 8, 1995, Board of Directors meeting was called to order at 7:00 p.m. by President [REDACTED]. President [REDACTED] suggested to Board members that the discussion of, and vote on, merger with Planned Parenthood of [REDACTED] be one of the first items of business on the evening's agenda. Members concurred.

SEPTEMBER MINUTES

A motion to accept the minutes of the September 13, 1995 Board of Directors meeting as submitted was made by [REDACTED] and seconded by [REDACTED].

MOTION PASSED UNANIMOUSLY

OCTOBER MINUTES

A motion to accept the minutes of the October 10, 1995 Board of Directors meeting as submitted was made by [REDACTED] and seconded by [REDACTED].

MOTION PASSED UNANIMOUSLY

TREASURER'S REPORTS

August 1995

(attachments 1 & 2 are enclosed for members not in attendance)

[REDACTED] Treasurer, presented the financial reports. The financial reports for August 1995 were not discussed as all financial reports are year-to-date.

September 1995

(attachments 3 & 4 are enclosed for members not in attendance)

Beginning with the Income and Expense Summary Sheet (budget year 07/01/95-06/30/96), ending September 30, 1995, Ms. [REDACTED] noted that this report covers the first three months of the budget year.

would speak with a greater voice at the state level. The challenges in the area of public affairs will be to make and maintain a serious commitment to public affairs in all four counties — Dutchess County's public affairs grass roots efforts, Board members felt, should try to be replicated in the other three counties.; to maintain localized sensitivity; and to increase the [redacted] Board's commitment to public affairs. There should also be an effort to build on the [redacted] public affairs' efforts. Board members also felt there should be a commitment of staff to public affairs. Mr. [redacted] noted that there had already been a recognition of this concern and that it had been partially addressed in that there was some additional money in the budget under the public affairs line item. In terms of fund-raising, there will be an opportunity to combine a variety of fund-raising styles, from appeal letters to special events, and to extend already excellent fundraising skills. On the negative side, the merger will cost money in the beginning. Early on, increased costs are absorbable. How merger will affect the new affiliate's position in terms of managed care, [redacted] Executive Director, did not know. Board members inquired about the staff's interaction and perspective. [redacted] Associate Director, noted that staff interaction has been primarily in the education department and in the clinic. [redacted] Director of Education for [redacted] has already become the Education Director for [redacted] and our staff has been meeting and working with her. In the clinic, [redacted] staff members have been helping with pregnancy testing and with computerization. Mr. [redacted] noted that [redacted] and [redacted] were a good fit and that the merger should be approved. Mr. [redacted] noted that he was reassured by the strength of [redacted] in terms of patient services. [redacted] has strength, commitment and talent in public affairs; and there should be a willingness to explore the resources needed to sustain this strong commitment to public affairs, and to keep the Board on the grass roots level. Continuing, the new affiliate would cover a large and diverse area and the merged Board would be representational of the entire area. Meeting issues will be another challenge. Board members felt the new affiliate would need approximately a year to evolve and resolve issues. At this point President [redacted] re-read the resolution as amended,

\* "Planned Parenthood of [redacted] will merge with Planned Parenthood of [redacted] [redacted] and form a single affiliate, effective March 1996, pending all legal and regulatory approvals,"

noting that a motion to approve the resolution as amended was before the Board. A vote was taken.

#### MOTION PASSED UNANIMOUSLY

Continuing, President [redacted] asked that each Board committee meet with its counterpart in [redacted] [redacted] to discuss what changes each committee felt should be made in the bylaws, and what changes each committee felt should be made in operational practices. Meetings should take place between now and the end of December. In terms of Board development, President [redacted] will meet with [redacted] President of PP of [redacted] and discuss the formation of this task force. Any changes in operations, and in the bylaws, for the new affiliate will come out of these meetings. The beginning of January is the target date to begin functioning as a merged staff.

### EXECUTIVE DIRECTOR'S REPORTS

#### Primary Care Grant (attachment 5 is enclosed for members not in attendance)

[redacted] presented his reports. He noted that [redacted] had just received its primary care grant contract from New York State; and at this point, Mr. [redacted] said, the affiliate was planning to begin services on January 4, 1996. Mr. [redacted] was uncertain, however, as to whether the affiliate would capture all the grant money. [redacted] has secured a primary care physician, and he has generously donated his equipment to the affiliate. [redacted] is ahead of [redacted] Mr. [redacted] noted, in that [redacted] has already begun its primary care services.

PLANNED PARENTHOOD OF [REDACTED]  
BOARD OF DIRECTORS  
WEDNESDAY, JULY 19, 1995 - [REDACTED]

Not pag  
2

Board members present were [REDACTED]

Board members excused were [REDACTED]

Board member absent was [REDACTED]

Staff present were [REDACTED]

President [REDACTED] called the meeting to order at 6:50 PM.

On a motion by [REDACTED] seconded by [REDACTED] the minutes of the June meeting were approved as read.

Treasurer's Report - Treasurer [REDACTED] gave the financial report. We have spent more than anticipated in salaries, mileage and transcription services due to an unanticipated expansion of the TASA program. Corresponding income to cover these expenses is reflected on the income page. [REDACTED] suggested we might consider changing our projections since this issue will come up every month. He also explained the difference between maintenance expense and capital expense as related to financial management. On a motion by [REDACTED] seconded by [REDACTED] the financial report was unanimously approved.

Building Committee Update - [REDACTED] Committee Chair, asked the Board to consider proceeding with new siding and windows in the [REDACTED] site. On a motion by [REDACTED] seconded by [REDACTED] it was unanimously decided that we will proceed with these renovations not to exceed a total of \$11,000.00. Dominick Foti will serve as general contractor and supervise the completion of this project.

Director of Client Services Report - All clinic sites did very well in June, and their productivity was excellent. [REDACTED] will return to work on a part-time basis in September and we hope to start our primary care services at that time. Through our New York State Managed Care Association, we are close to signing a contract with WellCare.

Executive Director's Report - The Planned Parenthood Federation of America Board met in Denver last weekend to discuss important governance issues which have recently arisen. The results of this meeting will be made public on July 24th.

After extensive discussion and consideration, on a motion by [redacted] seconded by [redacted] the Board unanimously voted to proceed with the merger process.

The primary area of concern regarding the merger is the concept of co-directorship which is being considered. The Board reviewed the proposed job responsibilities which [redacted] and [redacted] agreed upon, but there is not complete consensus with having two people in charge. It was proposed that perhaps the organization would be better served with a director and associate director. To resolve this issue, it was felt that the full Board would meet again on August 30th at 6:30 PM on [redacted] and that [redacted] and [redacted] would both be present for questions and discussion. The concept of co-directors applies only to these two individuals. If either of them leaves, the slot will be filled by an associate director position.

Fundraising Report - The Chocolate Party was felt to be a great success and our net profit was \$12,400.00. Everyone's efforts were deeply appreciated and the Committee has already started planning next year's event.

Through a combination of a New York State grant and various direct appeals to donors, we will have a fully funded automatic 800 educational phone line in place by September. Donations have funded an extensive marketing and advertising plan as well. We will use this line for [redacted] Dutchess and [redacted] counties.

On a motion by [redacted] seconded by [redacted] the meeting was adjourned at 9:15 PM.

[redacted] (PE)  
Minutes recorded and submitted by [redacted]  
Secretary, Board of Directors.

*Notes page 2*

Planned Parenthood of [redacted]  
Board of Directors  
Wednesday, August 30, 1995 - [redacted]

Board members present were [redacted]

Board members excused were [redacted]

Board members absent were [redacted]

Staff present were [redacted]

The meeting was called to order at 6:45 PM by President [redacted]

On a motion by [redacted] seconded by [redacted] the minutes of the July meeting were accepted as read.

Treasurer's Report - To date, our income over expense is \$142,992.19. We are now current on our medicaid payments at all sites. Expenses are high due to greater TASA expenses, but there is substantial TASA medicaid income as well. This program has expanded significantly in the last several months. [redacted] wondered if all Board members could receive the financial report ahead of time so that they would have a chance to examine it before the meeting. That will be done as of our next regular business meeting. On a motion by [redacted] seconded by [redacted] the financial report was unanimously accepted.

Executive Director's Report - [redacted] reported that the PFFA national meeting will be held in New York City from November 1st - 5th. Any Board member interested in attending part or all of the conference should let her know by September 20th.

The Primary Care grant contract is now in the budget department of the State Health Department. It is not known exactly when it will be received, but [redacted] and the staff would like to start the service in the beginning of October. The risk is not knowing when or if the funding will be received, but we do have a doctor in place and would like to get started before medicaid managed care becomes mandatory. The Board had no objection to starting primary care in [redacted] before the contract is actually received and understands that it is possible that it will never be received. Therefore, the primary care service will begin in October of this year.

We are very close to having a signed contract with WellCare for the provision of gynecological services.



Director of Education Report - [redacted] reported that the Facts of Life line is now in service and we have received 135 calls in the first week. Callers cannot talk to the system, but can access any informational message by code number. We can put our own message on "What's New at Planned Parenthood?"

We have been running ads in the Times-Herald Record and Wallkill Valley Times. There have been two full page articles written by Planned Parenthood staff in Health Wise, the health magazine in the Times-Herald Record.

[redacted] has been involved with the sexual abuse trial of the [redacted] in Monticello. [redacted] distributed a very moving letter that [redacted] wrote to the paper concerning the results of the trial. The priest was acquitted but there will probably be a retrial. [redacted] director of the [redacted] program, is an advocate for the young victim.

We are in danger of losing funding for training for AIDS and STI's. Each Board member signed letters to Senators Moynihan and D'Amato asking for continued training funding.

#### Board President

The primary focus of this meeting is to discuss the concept of co-directorship that [redacted] and [redacted] have proposed for the leadership of the merged affiliate. This leadership model raises questions for many [redacted] members and is the major unanswered issue for the [redacted] Board.

[redacted] passed out a handout which addressed questions about a co-director staff structure (see attached). He stated that this model was being considered only because of the history of the two agencies and the particular strengths of the individuals involved. If either [redacted] or [redacted] "goes north" [redacted] term), the other will become the director and an associate director position would be considered for the new staff person.

The Board explored the possibility of an arbitration committee which would intervene in the event of disagreement between the co-directors.

[redacted] stated that she felt we should think in terms of team leadership rather than co-directorship. Working together as a team is an innovative concept in management. She also felt that we should have a time frame for the transition and review our analysis of the process (1 year hence). If major problems arise before the review period is up, we will need to deal with them summarily.

[redacted] stated that he prefers one person in charge and does not feel that another management model is acceptable.

Considering the extensive discussion of the above issues, [redacted] moved that the concept of co-directorship, with [redacted] and [redacted] as Directors, for the merger of [redacted] and [redacted] be approved. This was seconded by [redacted]. The motion passed with one abstention and one opposed. The Board also reiterated their approval of the merger of [redacted] and [redacted] which was initially approved at the July Board meeting.

[redacted] moved to recommend that the team co-leadership management model be utilized for our proposed merged affiliate with a specific time frame for evaluation. The proposed time frame is no more than one year from the date of merger. This motion was seconded by [redacted] and passed with one vote opposed.

Old Business - None.

New Business - [redacted] announced that a joint [redacted] fundraising committee meeting will be held on September 12th at noon at the Raccoon Saloon. The purpose of the meeting is to plan the fundraising strategy for the next year. The Art Auction will be on November 11, 1995 at the Union Church. The time will be announced.

The Annual Meeting will be held on either September 22d or October 6th. An Ad Hoc committee has been formed to plan this event. The Committee members are [redacted]. Notification will be sent to all members as soon as a date, time and place have been selected.

On a motion by [redacted] seconded by [redacted] the meeting was adjourned at 8:50 PM.

[redacted]  
Minutes recorded by [redacted] Secretary.

# Certificate of Need Application

For Establishment/Construction Requiring Full Review \*

Schedule **1**

## Checklist of Schedules

Schedule No.	Schedule Name	Submitted	Not Required
1	Checklist of Schedules	x	
2	Project Narrative	x	
3	Community Need	x	
4A	Total Project Cost		x
4B	Subproject Cost		x
5	Proposed Plan for Project Financing		x
6A	Annual Operating Costs		x
6B	RHCF Statement of Functional Expenses		x
6C	D & T Center Annual Allocation of Operating Costs	x	
7A	Annual Operating Revenues		x
7B	RHCF Analysis of Net Patient Revenue & Total Operating Revenue		x
7C	D & T Center Statement of Revenue	x	
8	Inpatient & Outpatient Services Utilization		x
9	Utilization/Discharge & Patient Days		x
10	Space and Construction Cost Distribution		x
10A	RHCF Space and Construction Cost Distribution		x
11A	Architectural Submission		x
11B	Construction Timetable		x
11C	Architectural Alternatives		x
12	Moveable Equipment		x
13A	Certified Services		x
13B	RHCF Rehabilitation & Non-Occupant Services		x
14	Bed Components		x
15	Staffing		x
16	Assurances	x	
17	Environmental Assessment		x
18	Facility Access		x
19	Personal Financial Statement	x	
20	Personal Qualifying Information	x	
21	Disclosure of Applicant's and Relatives' Interests in Other Facilities	x	
22	Corporation, Bank and/or Savings and Loan Association with a Real Property Interest in the Facility	x	
23	Partnership, Syndication and/or Other Group with a Real Property Interest in the Facility		x
24	Private Person with a Real Property Interest in the Facility	x	

# Certificate of Need Application

For Establishment/Construction Requiring Full Review\*

Schedule **2**

## Project Narrative

The proposal is to take two already existing, well utilized and longstanding family planning projects and merge them into one entity. The expected outcome is a greater sharing of resources, eventual administrative shrinkage and an increased ability to offer more services to a greater amount of clients. Each facility has a full component of physical plants, steady client basis and departments which fulfill all of the requirements of the various funding sources and regulatory agencies.

It is planned that services will become uniform and interchangeable, overhead more cost efficient. There are no immediate additions to physical plants, services or clients. There are no construction additions or deletions. The consolidation is viewed as a pro-active plan for two currently viable entities.

\* Do not use the master copy. Photocopy master and then complete copy.

# Certificate of Need Application

For Establishment/Construction Requiring Peer Review\*

Schedule **3**

Page 1 of 2

## Community Need

### Public Need Summary:

Briefly summarize on this schedule, in the space provided, why the project is needed. Append additional narrative as necessary, however this summary must be completed, as applicable.

1. Describe the relationship to the most recently adopted Medical Facility Plan

Not applicable. The Regional Medical Facility Plan is outdated. It is not the intention of the Hudson Valley Health Systems Agency to update the plan.

2. Identify the relevant service area.

The areas to be served are Dutchess, [REDACTED] counties. Family planning services will be provided to women at risk of unintended pregnancy.

3. Describe qualitatively the characteristics of the population to be served. (see 8. next page).

Of the 187,430 women of childbearing age in the four county region, 98,470 are at risk of unintended pregnancy.

4. Indicate the proposed demand for this service, currently and five years into the future.

The current unduplicated patients for calendar year 1994 is 16,682 women, ages 13-44.

(Continued on Page 2)

\* Do not use the master copy. Photocopy master and then complete copy if this schedule is required

# Public Need Summary\*

Schedule **3**

5 Describe where and how the population to be served currently receives the service(s) proposed.  
 The population is now being served by the two individual Planned Parenthood corporations. The services delivery system will remain the same, however it is hoped that the new entity will be able to eventually offer more services and have greater and more consistent interchange among its sites. We have 12 clinic sites in Dutchess, ██████████ counties and these locations are as follows: ██████████

6 Indicate the benefits to the target population from this project.  
 Poughkeepsie, ██████████  
 Greater consistency under accessibility of services. A more efficient delivery system which can become part of the managed care system.

7 Describe the consequences to the population to be served if this project is not implemented.  
 The population would still be able to be served by the two separate entities, but it is hoped and expected that the services will be enhanced by this consolidation.

8. **A. Total Population Distribution (See factor #3 of instructions)**

Age	Current Year (19 92)			5 Year Projection (19 97)		
	Male	Female	TOTAL	Male	Female	TOTAL
0-4 Years						
5-9 Years						
* 10-14 Years		26,122	26,122		26,905	26,905
15-44 Years		184,186	184,186		184,000	184,000
45-64 Years						
65+ Years						
<b>TOTAL</b>						

**B. Ambulatory Care Service Registrants**  
 (See factor #10 of instructions)

Ambulatory Care Service Registrants	Registrant Rate Per 1,000 Population	Number of Registrants Projected
First Year		
Second Year		
Third Year		

\* Do not use the master copy.  
 Photocopy master and then complete copy if this schedule is required.

\* Population figures reflect all four counties growth estimates based on the percent increase or decrease of the last few years.

# Certificate of Need Application

Schedule **6C**

for Establishment/Construction Requiring Full Review \*

## D & T Center Annual Allocation of Operating Costs

This schedule consists of 4 pages (9 columns and lines 328-384)  
to be completed for the current, first and third year of operation.

Set No: 1st

See Page 2 of this schedule

Current year for both Planned Parenthood of [REDACTED]  
1995 [REDACTED] and Planned Parenthood of [REDACTED]

	Salary and Wages (1)	Employee Benefits (2)	Purchased Contract & Services (3)	Supplies (4)	Line No.
<b>TOTAL ADJUSTED COSTS</b>	1,700,000	430,000	180,000	280,000	328
<b>I. Core Cost Centers</b>					
a. Administration	300,000	75,000	26,000	25,000	329
b. Facility					330
c. Patient Transportation					331
Subtotal	300,000	75,000	26,000	25,000	332
<b>II. Patient Care Cost Centers</b>					
a. Multi-service, Child Health					
1. Medical					333
2. Dental					334
3. Laboratory					335
4. X-Ray					336
5. Pharmacy					337
6. Mental Health					338
7. Rehab. Therapies					339
8. Other Health					340
TOTAL (I & IIa)					341
b. Family Planning					
1. Reproductive Health Care	1,225,000	312,500	94,000	188,000	342
2. Laboratory					343
3. Pregnancy Counseling	150,000	37,500		12,000	344
4. Community Service					345
TOTAL (I & IIb)	1,375,000	350,000	94,000	200,000	346
[REDACTED]					347
[REDACTED]					348
[REDACTED]					349
[REDACTED]					350
[REDACTED]					351
d. Cerebral Palsy & Rehab.					
1. Medical					352
2. Dental					353
3. Speech & Hearing					354

Columns continue with column 5 on page 1 of this schedule.  
Lines continue with line 355 on pages 3 and 4 of this schedule.

\* Do not use the master copy. Photocopy master and then complete copy if this schedule is required.

NYS DOH/OHSM Certificate of Need Application  
**D & T Center Annual Allocation of Operating Costs**

Schedule **6C**

Columns 5 through 9; Lines 328 through 354 \*

This data is identified as SET NO. \_\_\_\_\_

Enter a data Set Number in the box at left (see arrow) on each of the four pages of this schedule. Enter the identifying information for that data set in this enclosure. Check box for the appropriate year.

Set No: 1st

Current Year Ended 1/1 / 12/31/95

First Year Ended \_\_\_\_ / \_\_\_\_  Third Year Ended \_\_\_\_ / \_\_\_\_

Line No.	General Costs	Donations	Total Before Distribution	Distribution of Facility Costs	Total After Distribution	
	(5)	(6)	(7)	(8)	(9)	
328	775,000		3,365,000	225,000	3,590,000	TOTAL ADJUSTED COSTS
						I. Core Cost Centers
329	15,000		441,000	20,000	461,000	a. Administration
330						b. Facility
331						c. Patient Transportation
332	15,000		441,000	20,000	461,000	Subtotal
						II. Patient Care Cost Centers
						a. Multi-service. Child Health
333						1. Medical
334						2. Dental Service
335						3. Laboratory
336						4. X-Ray
337						5. Pharmacy
338						6. Mental Health
339						7. Rehab. Therapies
340						8. Other Health
341						TOTAL (I & IIa)
						b. Family Planning
342	715,000		2,534,500	178,000	2,712,500	1. Reproductive Health Care
343						2. Laboratory
344			199,500	20,000	219,500	3. Pregnancy Counseling
345						4. Community Service
346	715,000		2,734,000	198,000	2,932,000	TOTAL (I & IIb)
347						
348						
349						
350						
351						
						d. Cerebral Palsy & Rehab.
352						1. Medical
353						2. Dental
354						3. Speech & Hearing

Columns 1 to 4 appear in pages 1 and 3 of this schedule.  
 Lines continue on pages 3 and 4

\* Do not use the master copy. Photocopy master and then complete copy if this schedule is required.



NYS DOH/OHSM Certificate of Need Application  
**D & T Center Annual Allocation of Operating Costs**

Schedule **6C**

Columns 1 through 4; Lines 355 to 389

Set No: 1st

See Page 2 of this schedule

	Salary and Wages	Employee Benefits	Purchased Contract & Services	Supplies	Line No.
	(1)	(2)	(3)	(4)	
<b>d. Cerebral Palsy &amp; Rehab. (continued)</b>					
4. Physical Therapy					355
5. Occupational Therapy					356
6. Other Therapies					357
7. Mental Health					358
8. Medical Social Services					359
TOTAL (I & II d)					360
<b>e. Methadone Maint. Treatment Program</b>					
1. Medical					361
2. Mental Health					362
3. Dispensing					363
TOTAL (I & II e)					364
<b>f. Hemodialysis</b>					
1. Medical					365
2. Chronic Dialysis					366
3. Home Dialysis					367
4. Peritoneal Dialysis					368
TOTAL (I & II f)					369
<b>g. Dental</b>					
1. Dental Services					370
2. Dental Laboratory					371
TOTAL (I & II g)					372
<b>h. Speech &amp; Hearing</b>					
1.					373
2.					374
3.					375
TOTAL (I & II h)					376
<b>i. Drug Free</b>					
1.					377
2.					378
3.					379
TOTAL (I & II i)					380
<b>j. Hemophilia</b>					
1.					381
2.					382
3.					384
TOTAL (I & II j)					389

Columns 5 to 9 continue on pages 2 and 4.  
 Line 389 is the last line.

\* Do not use the master copy. Photocopy master and then complete copy if this schedule is required

NYS DOH/OHSM Certificate of Need Application  
**D & T Center Annual Allocation of Operating Costs**  
 Columns 5 through 9; Lines 355 to 384 \*

Schedule **6C**

Set No: 1st

See Page 2 of this schedule

Line No.	General Costs (5)	Donations (6)	Total Before Distribution (7)	Distribution of Facility Costs (8)	Total After Distribution (9)	
						Cerebral Palsy & Rehab. (cont.)
355						4. Physical Therapy
356						5. Occupational Therapy
357						6. Other Therapies
358						7. Mental Health
359						8. Medical Social Services
360						TOTAL (I & II d)
						e. Methadone Maint. Treat. Prog
361						1. Medical
362						2. Mental Health
363						3. Dispensing
364						TOTAL (I & II e)
						f. Hemodialysis
365						1. Medical
366						2. Chronic Dialysis
367						3. Home Dialysis
368						4. Peritoneal Dialysis
369						TOTAL (I & II f)
						g. Dental
370						1. Dental Services
371						2. Dental Laboratory
372						TOTAL (I & II g)
						h. Speech & Hearing
373						1.
374						2.
375						3.
376						TOTAL (I & II h)
						i. Drug Free
377						1.
378						2.
379						3.
380						TOTAL (I & II i)
						j. Hemophilia
381						1.
382						2.
384						3.
389						TOTAL (I & II j)

End of Schedule

\* Do not use the master copy. Photocopy master and then complete copy if this schedule is required.

# Certificate of Need Application

Schedule **6C**

For Establishment/Construction Requiring Full Review \*

## D & T Center Annual Allocation of Operating Costs

This schedule consists of 4 pages (9 columns and lines 328-384)  
to be completed for the current, first and third year of operation.

Set No: 2nd

See Page 2 of this schedule

1st year 1996

	Salary and Wages	Employee Benefits	Purchased Contract & Services	Supplies	Line No.
	(1)	(2)	(3)	(4)	
<b>TOTAL ADJUSTED COSTS</b>	1,785,000	451,500	189,000	294,000	328
<b>I. Core Cost Centers</b>					
a. Administration	315,000	78,750	27,300	26,250	329
b. Facility					330
c. Patient Transportation					331
Subtotal	315,000	78,750	27,300	26,250	332
<b>II. Patient Care Cost Centers</b>					
a. Multi-service, Child Health					
1. Medical					333
2. Dental					334
3. Laboratory					335
4. X-Ray					336
5. Pharmacy					337
6. Mental Health					338
7. Rehab. Therapies					339
8. Other Health					340
TOTAL (I & IIa)					341
b. Family Planning					
1. Reproductive Health Care	1,286,250	328,125	98,700	197,400	342
2. Laboratory					343
3. Pregnancy Counseling	157,500	39,375		12,600	344
4. Community Service					345
TOTAL (I & IIb)	1,443,750	367,500	98,700	210,000	346
					347
					348
					349
					350
					351
d. Cerebral Palsy & Rehab.					
1. Medical					352
2. Dental					353
3. Speech & Hearing					354

Columns continue with column 5 on page 1 of this schedule.  
Lines continue with line 355 on pages 3 and 4 of this schedule.

\* Do not use the master copy. Photocopy master and then complete copy if this schedule is required.

NYS DOH/OHSM Certificate of Need Application  
**D & T Center Annual Allocation of Operating Costs**

Schedule **6C**

Columns 5 through 9; Lines 328 through 354\*

This data is identified as SET NO. \_\_\_\_\_

Enter a data Set Number in the box at left (see arrow) on each of the four pages of this schedule. Enter the identifying information for that data set in this enclosure. Check box for the appropriate year.

Current Year Ended \_\_\_\_ / \_\_\_\_

First Year Ended 1/1 / 12/31/96 Third Year Ended \_\_\_\_ / \_\_\_\_

Set No: 2nd

Line No.	General Costs (5)	Donations (6)	Total Before Distribution (7)	Distribution of Facility Costs (8)	Total After Distribution (9)	
328	813,750		3,533,250	236,250	3,769,500	<b>TOTAL ADJUSTED COSTS</b>
<b>I. Core Cost Centers</b>						
329	15,750		463,050	21,000	484,050	a. Administration
330						b. Facility
331						c. Patient Transportation
332	15,750		463,050	21,000	484,050	Subtotal
<b>II. Patient Care Cost Centers</b>						
<b>a. Multi-service. Child Health</b>						
333						1. Medical
334						2. Dental Service
335						3. Laboratory
336						4. X-Ray
337						5. Pharmacy
338						6. Mental Health
339						7. Rehab. Therapies
340						8. Other Health
341						<b>TOTAL (I &amp; IIa)</b>
<b>b. Family Planning</b>						
342	750,750		2,661,225	186,900	2,848,125	1. Reproductive Health Care
343						2. Laboratory
344			209,475	21,000	230,475	3. Pregnancy Counseling
345						4. Community Service
346	750,750		2,870,700	207,900	3,078,600	<b>TOTAL (I &amp; IIb)</b>
347						
348						
349						
350						
351						
<b>d. Cerebral Palsy &amp; Rehab.</b>						
352						1. Medical
353						2. Dental
354						3. Speech & Hearing

Columns 1 to 4 appear in pages 1 and 3 of this schedule.  
 Lines continue on pages 3 and 4

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NYS DOH/OHSM Certificate of Need Application  
**D & T Center Annual Allocation of Operating Costs**

Schedule **6C**

Columns 1 through 4; Lines 355 to 389

Page 3 of 4

Set No: 2nd

See Page 2 of this schedule

	Salary and Wages	Employee Benefits	Purchased Contract & Services	Supplies	Line No.
	(1)	(2)	(3)	(4)	
<b>d. Cerebral Palsy &amp; Rehab. (continued)</b>					
4. Physical Therapy					355
5. Occupational Therapy					356
6. Other Therapies					357
7. Mental Health					358
8. Medical Social Services					359
TOTAL (I & II d)					360
<b>e. Methadone Maint. Treatment Program</b>					
1. Medical					361
2. Mental Health					362
3. Dispensing					363
TOTAL (I & II e)					364
<b>f. Hemodialysis</b>					
1. Medical					365
2. Chronic Dialysis					366
3. Home Dialysis					367
4. Peritoneal Dialysis					368
TOTAL (I & II f)					369
<b>g. Dental</b>					
1. Dental Services					370
2. Dental Laboratory					371
TOTAL (I & II g)					372
<b>h. Speech &amp; Hearing</b>					
1.					373
2.					374
3.					375
TOTAL (I & II h)					376
<b>i. Drug Free</b>					
1.					377
2.					378
3.					379
TOTAL (I & II i)					380
<b>j. Hemophilia</b>					
1.					381
2.					382
3.					384
TOTAL (I & II j)					389

Columns 5 to 9 continue on pages 2 and 4.  
 Line 389 is the last line.

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NYS DOH/OHSM Certificate of Need Application  
**D & T Center Annual Allocation of Operating Costs**  
 Columns 5 through 9; Lines 355 to 384 \*

Schedule **6C**

Set No: 2nd

See Page 2 of this schedule

Line No.	General Costs (5)	Donations (6)	Total Before Distribution (7)	Distribution of Facility Costs (8)	Total After Distribution (9)	
						Cerebral Palsy & Rehab (cont.)
355						4. Physical Therapy
356						5. Occupational Therapy
357						6. Other Therapies
358						7. Mental Health
359						8. Medical Social Services
360						TOTAL (I & II d)
						e. Methadone Maint. Treat. Prog
361						1. Medical
362						2. Mental Health
363						3. Dispensing
364						TOTAL (I & II e)
						f. Hemodialysis
365						1. Medical
366						2. Chronic Dialysis
367						3. Home Dialysis
368						4. Peritoneal Dialysis
369						TOTAL (I & II f)
						g. Dental
370						1. Dental Services
371						2. Dental Laboratory
372						TOTAL (I & II g)
						h. Speech & Hearing
373						1.
374						2.
375						3.
376						TOTAL (I & II h)
						i. Drug Free
377						1.
378						2.
379						3.
380						TOTAL (I & II i)
						j. Hemophilia
381						1.
382						2.
384						3.
389						TOTAL (I & II j)

End of Schedule

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# Certificate of Need Application

Schedule **6C**

For Establishments/Construction Requiring Full Review \*

## D & T Center Annual Allocation of Operating Costs

This schedule consists of 4 pages (9 columns and lines 328-384)  
to be completed for the current, first and third year of operation.

Set No: 3rd

See Page 2 of this schedule

3rd year

1998

	Salary and Wages	Employee Benefits	Purchased Contract & Services	Supplies	Line No.
	(1)	(2)	(3)	(4)	
<b>TOTAL ADJUSTED COSTS</b>	1,963,500	496,650	207,900	323,400	328
<b>I. Core Cost Centers</b>					
a. Administration	346,500	86,625	30,030	28,875	329
b. Facility					330
c. Patient Transportation					331
Subtotal	346,500	86,625	30,030	28,875	332
<b>II. Patient Care Cost Centers</b>					
a. Multi-service, Child Health					
1. Medical			--		333
2. Dental					334
3. Laboratory					335
4. X-Ray			--		336
5. Pharmacy			--		337
6. Mental Health					338
7. Rehab. Therapies					339
8. Other Health					340
TOTAL (I & IIa)					341
b. Family Planning					
1. Reproductive Health Care	1,414,875	360,937	108,570	218,387	342
2. Laboratory					343
3. Pregnancy Counseling	173,250	43,313		12,613	344
4. Community Service					345
TOTAL (I & IIb)	1,588,125	404,250	108,570	231,000	346
					347
					348
					349
					350
					351
d. Cerebral Palsy & Rehab.					
1. Medical					352
2. Dental					353
3. Speech & Hearing					354

Columns continue with column 5 on page 1 of this schedule.  
Lines continue with line 355 on pages 3 and 4 of this schedule.

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NYS DOH/OHSM Certificate of Need Application  
**D & T Center Annual Allocation of Operating Costs**

Schedule **6C**

Columns 5 through 9; Lines 328 through 354 \*

This data is identified as SET NO. \_\_\_\_\_

Enter a data Set Number in the box at left (see arrow) on each of the four pages of this schedule. Enter the identifying information for that data set in this enclosure. Check box for the appropriate year.

Current Year Ended \_\_\_\_ / \_\_\_\_

First Year Ended \_\_\_\_ / \_\_\_\_  Third Year Ended 1/1 / 12/31/98

Set No: 3rd

Line No.	General Costs (5)	Donations (6)	Total Before Distribution (7)	Distribution of Facility Costs (8)	Total After Distribution (9)	
328	895,125		3,886,575	259,875	4,146,450	<b>TOTAL ADJUSTED COSTS</b>
<b>I. Core Cost Centers</b>						
329	17,325		509,355	23,100	532,455	a. Administration
330						b. Facility
331						c. Patient Transportation
332	17,325		509,355	23,100	532,455	Subtotal
<b>II. Patient Care Cost Centers</b>						
<b>a. Multi-service. Child Health</b>						
333						1. Medical
334						2. Dental Service
335						3. Laboratory
336						4. X-Ray
337						5. Pharmacy
338						6. Mental Health
339						7. Rehab. Therapies
340						8. Other Health
341						<b>TOTAL (I &amp; IIa)</b>
<b>b. Family Planning</b>						
342	825,825		2,928,594	205,590	3,134,184	1. Reproductive Health Care
343						2. Laboratory
344			229,176	23,100	252,276	3. Pregnancy Counseling
345						4. Community Service
346	825,825		3,157,770	228,690	3,386,460	<b>TOTAL (I &amp; IIb)</b>
347						
348						
349						
350						
351						
<b>d. Cerebral Palsy &amp; Rehab.</b>						
352						1. Medical
353						2. Dental
354						3. Speech & Hearing

Columns 1 to 4 appear in pages 1 and 3 of this schedule.  
 Lines continue on pages 3 and 4

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NYS DOH/OHSM Certificate of Need Application  
**D & T Center Annual Allocation of Operating Costs**

Schedule **6C**

Columns 1 through 4; Lines 355 to 389

Set No: 3rd

See Page 2 of this schedule

	Salary and Wages	Employee Benefits	Purchased Contract & Services	Supplies	Line No.
	(1)	(2)	(3)	(4)	
<b>d. Cerebral Palsy &amp; Rehab. (continued)</b>					
4. Physical Therapy					355
5. Occupational Therapy					356
6. Other Therapies					357
7. Mental Health					358
8. Medical Social Services					359
TOTAL (I & II d)					360
<b>e. Methadone Maint. Treatment Program</b>					
1. Medical					361
2. Mental Health					362
3. Dispensing					363
TOTAL (I & II e)					364
<b>f. Hemodialysis</b>					
1. Medical					365
2. Chronic Dialysis					366
3. Home Dialysis					367
4. Peritoneal Dialysis					368
TOTAL (I & II f)					369
<b>g. Dental</b>					
1. Dental Services					370
2. Dental Laboratory					371
TOTAL (I & II g)					372
<b>h. Speech &amp; Hearing</b>					
1.					373
2.					374
3.					375
TOTAL (I & II h)					376
<b>i. Drug Free</b>					
1.					377
2.					378
3.					379
TOTAL (I & II i)					380
<b>j. Hemophilia</b>					
1.					381
2.					382
3.					384
TOTAL (I & II j)					389

Columns 5 to 9 continue on pages 2 and 4.  
 Line 389 is the last line.

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NYS DOH/OHSM Certificate of Need Application  
**D & T Center Annual Allocation of Operating Costs**  
 Columns 5 through 9; Lines 355 to 384 \*

Schedule **6C**

Set No: 3rd

See Page 2 of this schedule

Line No.	General Costs (5)	Donations (6)	Total Before Distribution (7)	Distribution of Facility Costs (8)	Total After Distribution (9)	
						Cerebral Palsy & Rehab. (cont.)
355						4. Physical Therapy
356						5. Occupational Therapy
357						6. Other Therapies
358						7. Mental Health
359						8. Medical Social Services
360						TOTAL (I & II d)
						e. Methadone Maint. Treat. Prog
361						1. Medical
362						2. Mental Health
363						3. Dispensing
364						TOTAL (I & II e)
						f. Hemodialysis
365						1. Medical
366						2. Chronic Dialysis
367						3. Home Dialysis
368						4. Peritoneal Dialysis
369						TOTAL (I & II f)
						g. Dental
370						1. Dental Services
371						2. Dental Laboratory
372						TOTAL (I & II g)
						h. Speech & Hearing
373						1.
374						2.
375						3.
376						TOTAL (I & II h)
						i. Drug Free
377						1.
378						2.
379						3.
380						TOTAL (I & II i)
						j. Hemophilia
381						1.
382						2.
384						3.
389						TOTAL (I & II j)

End of Schedule

\* Do not use the master copy. Photocopy master and then complete copy if this schedule is required.

# Certificate of Need Application

Schedule **7C**

For Establishment/Construction Requiring Full Review \*

## Diagnostic & Treatment Center Statement of Revenue

1995 current year for Planned  
Parenthood of [REDACTED]  
and Planned Parenthood of  
[REDACTED]

I. Patient Revenue	a. Medicaid	770,000
	b. Medicare	
	c. Blue Cross	
	d. Self Pay	1,200,000
	e. Private Insurance	
	f. Capitation Plan Revenue	
	g. Ordered Ambulatory Services	
	h. Other (specify)	
	TOTAL	1,970,000
II. Other Operating Revenue	a. Sale of Literature	
	b. Sale of X-Ray Silver	
	c. Sale of Supplies to Other than Patients	
	d. Telephone	
	e. Other investment	46,000
TOTAL	46,000	
III. Non Operating Revenue	a. Gifts, Legacies, and Bequests	250,000
	b. Grants:	
	Community Health Center (Section 330)	
	Maternal and Child Health (Title V)	
	WIC Administrative Funds	
	Primary Ambulatory Care Program	
	Local Health Assistance Funds	
	Family Planning	1,241,000
	Other Grants (Specify) TASA, RISE, LUB	300,000
	c. Other Non-Operating Revenue	
	TOTAL	1,791,000
TOTAL REVENUE (I, II and III)	3,807,000	

F. Charges	Total Charges	Adjustments
1. MEDICAID	770,000	0
2. MEDICARE		
3. BLUE CROSS		
4. SELF PAY	1,425,000	225,000
5. PRIVATE INSURANCE		
6. OTHER		
TOTAL	2,195,000	225,000

\* Do not use the master copy. Photocopy master and then complete copy if this schedule is required.

# Certificate of Need Application

Schedule **7C**

For Establishment/Construction Requiring Full Review \*

## Diagnostic & Treatment Center Statement of Revenue

1st year 1996

I. Patient Revenue	a. Medicaid	808,500
	b. Medicare	
	c. Blue Cross	
	d. Self Pay	1,260,000
	e. Private Insurance	
	f. Capitation Plan Revenue	
	g. Ordered Ambulatory Services	
	h. Other (specify)	
	TOTAL	2,068,500
II. Other Operating Revenue	a. Sale of Literature	
	b. Sale of X-Ray Silver	
	c. Sale of Supplies to Other than Patients	
	d. Telephone	
	e. Other investments	48,300
	TOTAL	48,300
III. Non Operating Revenue	a. Gifts, Legacies, and Bequests	262,500
	b. Grants:	
	Community Health Center (Section 330)	
	Maternal and Child Health (Title V)	
	WIC Administrative Funds	
	Primary Ambulatory Care Program	
	Local Health Assistance Funds	
	Family Planning	1,250,000
	Other Grants (Specify) TASA, RISE, LUB	300,000
	c. Other Non-Operating Revenue	
	TOTAL	1,812,500
	TOTAL REVENUE (I, II and III)	3,929,300

F. Charges	Total Charges	Adjustments
1. MEDICAID	808,500	0
2. MEDICARE		
3. BLUE CROSS		
4. SELF PAY		
5. PRIVATE INSURANCE	1,495,000	235,000
6. OTHER		
TOTAL	2,303,500	235,000

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# Certificate of Need Application

Schedule **7C**

For Establishment/Construction Requiring Full Review\*

## Diagnostic & Treatment Center Statement of Revenue

3rd year 1998

I. Patient Revenue	a. Medicaid	847,000
	b. Medicare	
	c. Blue Cross	
	d. Self Pay	1,420,000
	e. Private Insurance	
	f. Capitation Plan Revenue	
	g. Ordered Ambulatory Services	
	h. Other (specify)	
	TOTAL	2,267,000
II. Other Operating Revenue	a. Sale of Literature	
	b. Sale of X-Ray Silver	
	c. Sale of Supplies to Other than Patients	
	d. Telephone	
	e. Other investments	46,000
TOTAL	46,000	
III. Non Operating Revenue	a. Gifts, Legacies, and Bequests	350,000
	b. Grants:	
	Community Health Center (Section 330)	
	Maternal and Child Health (Title V)	
	WIC Administrative Funds	
	Primary Ambulatory Care Program	
	Local Health Assistance Funds	
	Family Planning	1,250,000
	Other Grants (Specify) TASA, RISE, LHB	300,000
	c. Other Non-Operating Revenue	
	TOTAL	1,900,000
	TOTAL REVENUE (I, II and III)	4,213,000

F. Charges	Total Charges	Adjustments
1. MEDICAID	847,000	0
2. MEDICARE		
3. BLUE CROSS		
4. SELF PAY	1,660,000	240,000
5. PRIVATE INSURANCE		
6. OTHER		
TOTAL	2,507,000	240,000

\* Do not use the master copy. Photocopy master and then complete copy if this schedule is required.

# Certificate of Need Application

For Establishment/Construction Requiring Full Review \*

Schedule 16

## Assurances

(A) The applicant has or will have a fee simple or such other estate or interest in the site, including necessary easements and rights of way sufficient to assure use and possession for the purpose of the construction and operation of the facility.

(B) The applicant will obtain the approval of the commissioner of all required submissions, which shall conform to the standards of construction and equipment pursuant to 10 NYCRR.

(C) The applicant will assure to the commissioner that final contract documents and specifications are consistent with all previous approvals and shall conform to the standards of construction and equipment of 10 NYCRR, prior to contracting for construction, unless otherwise provided for in 10 NYCRR 710.7.

(D) The applicant will cause the project to be completed in accordance with the application and approved plans and specifications.


(E) The applicant will provide and maintain competent and adequate architectural or engineering supervision and inspection at the construction site to insure that the completed work conforms with the approved plans and specifications.


(F) If the project is an addition to a facility already in existence, upon completion of construction all patients shall be removed from areas of the facility which are not in compliance with 10 NYCRR 711.4 through 711.8, or other pertinent provisions of 10 NYCRR Chapter 5 Subchapter C, unless a waiver is granted to specific provisions by the commissioner, under 10 NYCRR 711.9.

(G) The facility will be operated and maintained in accordance with the standards prescribed by law.

(H) The applicant will comply with the provisions of the Public Health Law and the applicable provisions of 10 NYCRR with respect to the operation of all established, existing medical facilities in which the applicant has a controlling interest.

(I) The applicant understands and recognizes that any approval of the application is not to be construed as an approval of, nor does it provide assurance of, reimbursement of any costs identified in the application. Reimbursement for all costs shall be in accordance with and subject to the provisions of Part 86 of 10 NYCRR.

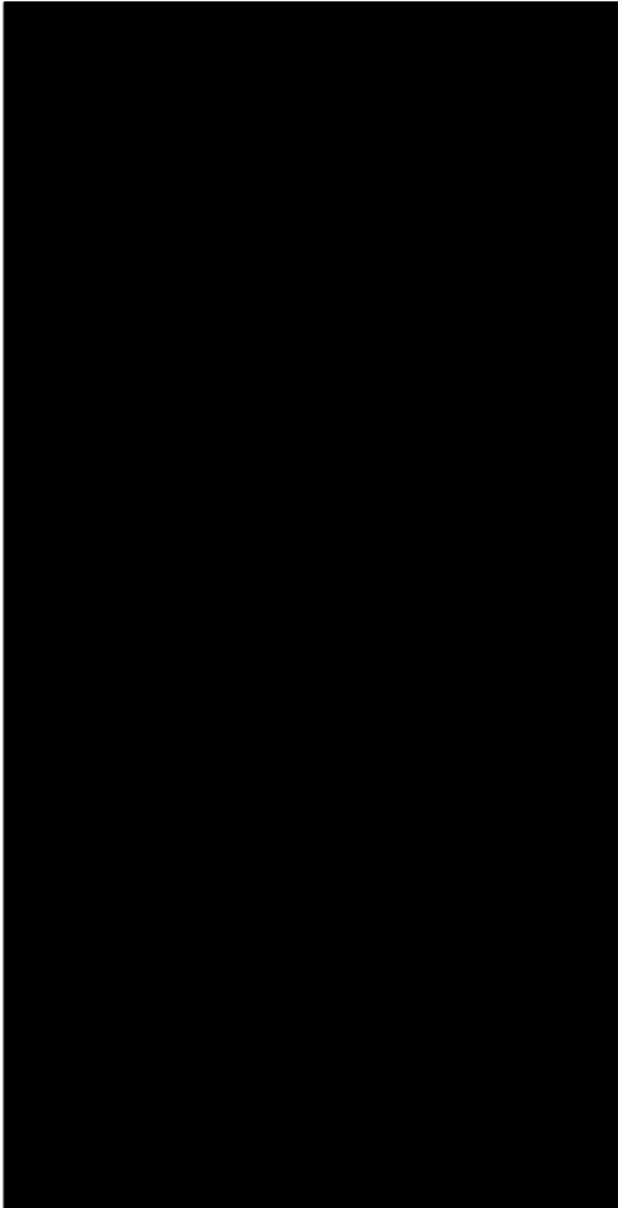
 2/7/96  
SIGNATURE DATE

  
PRINT OR TYPE NAME

Executive Director  
TITLE

\* Do not use the master copy. Photocopy master and then complete copy.

List of Board of Directors



# Certificate of Need Application

Schedule **22**

For Establishment/Construction Requiring Full Review\*

## Corporation, Bank, or Savings & Loan Association With a Real Property Interest in the Facility

### I Facility Name

Planned Parenthood of [REDACTED] OPERATING CERTIFICATE NO

--	--	--	--	--	--	--	--

### II Description of Organization and Interest in Facility Above

<p>Organization Type: Check One</p> <p><input type="checkbox"/> Privately held Corporation</p> <p><input type="checkbox"/> Publicly Traded Corporation</p> <p><input type="checkbox"/> Savings and Loan Assn.</p> <p><input type="checkbox"/> Bank</p> <p><input type="checkbox"/> Not-for-Profit Corp.</p>	<p>Organization Name and Address</p> <p>Poughkeepsie Savings Bank</p> <p>21 Market Street</p> <p>Poughkeepsie, NY 12601</p>
---	---

Land	Building	Equipment
<p><b>interest</b></p> <p><input type="checkbox"/> (Directly/Indirectly) Lessee in a (Lease/Sublease) of the LAND on which the Facility is Located.</p> <p><input type="checkbox"/> (Directly/Indirectly) Lessor in a (Lease/Sublease) of the LAND on which the Facility is Located.</p> <p><input type="checkbox"/> (Directly/Indirectly) in the LAND on which the Facility is Located.</p> <p><input type="checkbox"/> (Directly/Indirectly) in a Mortgage, Note, Deed of Trust or other Obligation secured in whole or in part by the LAND on which the Facility is Located.</p>	<p><b>interest</b></p> <p><input type="checkbox"/> (Directly/Indirectly) Lessee in a (Lease/Sublease) of the BUILDING in which the Facility is Located.</p> <p><input type="checkbox"/> (Directly/Indirectly) Lessor in a (Lease/Sublease) of the BUILDING in which the Facility is Located.</p> <p><input type="checkbox"/> (Directly/Indirectly) in the BUILDING in which the Facility is Located.</p> <p><input checked="" type="checkbox"/> (Directly/Indirectly) in a Mortgage, Note, Deed of Trust or other Obligation secured in whole or in Part by the BUILDING on which the Facility is Located.</p>	<p><b>interest</b></p> <p><input type="checkbox"/> (Directly/Indirectly) Lessee in a (Lease/Sublease) of the EQUIPMENT used in the Facility.</p> <p><input type="checkbox"/> (Directly/Indirectly) Lessor in a (Lease/Sublease) of the EQUIPMENT used in the Facility.</p> <p><input type="checkbox"/> (Directly/Indirectly) in the EQUIPMENT used in the Facility</p> <p><input type="checkbox"/> (Directly/Indirectly) in a Mortgage, Note, Deed of Trust or other Obligation secured in whole or in Part by the EQUIPMENT used in the Facility.</p>

### III Persons with an Interest

Name: Last, First, M.I./Nature of Interest	
Address	
Name: Last, First, M.I./Nature of Interest	
Address	
Name: Last, First, M.I.	
Address	

### IV Fiscal Transactions - Persons/Facility

Name: Last, First, M.I.	
X RAHMAN, PATRICIA A.	
Descriptive Attachment # X #90 00439495	
AS OF 12/31/95	
Descriptive Attachment #	
Name: Last, First, M.I.	
Descriptive Attachment #	

### V Certification

The undersigned hereby certifies, under penalty of perjury, that the information contained herein and attached hereto is accurate, true and complete in all material respects

X Patricia A. Rahman

\* Do not use the master copy. Photocopy master and then complete copy of this schedule is required.



# Certificate of Need Application

Schedule **24**

For Establishment/Construction Requiring Full Review\*

## Private Person Operating as an Individual With Real Property Interest in the Facility

### I Facility Name

Planned Parenthood of [REDACTED]

Operating Certificate No. \_\_\_\_\_

### II Individual and his/her Interest in the Facility

Name and Address

Amenia Day Nursery

Main Street

Amenia, NY 12502

Land Interest	Building Interest	Equipment Interest
<input type="checkbox"/> (Directly/Indirectly) Lessee in a (Lease/Sublease) of the LAND on which the Facility is Located.	<input type="checkbox"/> (Directly/Indirectly) Lessee in a (Lease/Sublease) of the BUILDING in which the Facility is Located.	<input type="checkbox"/> (Directly/Indirectly) Lessee in a (Lease/Sublease) of the EQUIPMENT used in the Facility.
<input type="checkbox"/> (Directly/Indirectly) Lessor in a (Lease/Sublease) of the LAND on which the Facility is Located.	<input type="checkbox"/> (Directly/Indirectly) Lessor in a (Lease/Sublease) of the BUILDING in which the Facility is Located.	<input type="checkbox"/> (Directly/Indirectly) Lessor in a (Lease/Sublease) of the EQUIPMENT used in the Facility.
<input type="checkbox"/> (Directly/Indirectly) in the LAND on which the Facility is Located.	<input type="checkbox"/> (Directly/Indirectly) in the BUILDING in which the Facility is Located.	<input type="checkbox"/> (Directly/Indirectly) in the EQUIPMENT used in the Facility.
<input type="checkbox"/> (Directly/Indirectly) in a Mortgage, Note, Deed of Trust or other Obligation secured in whole or in part by the LAND on which the Facility is Located.	<input type="checkbox"/> (Directly/Indirectly) in a Mortgage, Note, Deed of Trust or other Obligation secured in whole or in Part by the BUILDING on which the Facility is Located.	<input type="checkbox"/> (Directly/Indirectly) in a Mortgage, Note, Deed of Trust or other Obligation secured in whole or in Part by the EQUIPMENT used in the Facility.

### III Fiscal Transactions

\$6,600

### IV Certification

The undersigned hereby certifies, under penalty of perjury, that the information contained herein and attached hereto is accurate, true and complete in all material respects.

Signature 

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