



Public Health and Health Planning Council

Project # 132236-E
Visiting Nurse Association of Long Island, Inc.

County: Nassau
Purpose: Establishment

Program: Certified Home Health Agency
Acknowledged: October 24, 2013

Executive Summary

Description

Visiting Nurse Association of Long Island, Inc. (VNALI), is an existing, voluntary, not-for-profit corporation that operates an Article 36 certified home health agency and a 200-slot long term home health care program. VNALI is located at 100 Garden City Plaza, Suite 100, Garden City (Nassau County). The applicant is seeking establishment approval to add Nursing Sisters Home Care, Inc. d/b/a Catholic Home Care (CHC), as the sole corporate member of VNALI. CHC is an existing, voluntary, not-for-profit CHHA located at 114 Bi-County Boulevard, Suite 114, Farmingdale. (Nassau County). Currently, CHC offers services throughout Suffolk, Nassau and Queens County. Also, CHC is a member of Catholic Health Services of Long Island, which is a large integrated healthcare system.

VNALI and CHC entered into an Administrative and Consulting agreement and an Affiliation Agreement in 2012, for the purpose of stabilizing VNALI, which had experienced decreased utilization and cash flow in recent years. CHC previously loaned VNALI \$800,000, of which \$400,000 has been used to stabilize cash flow through the collaborative partnership. This proposed application would eliminate all the current agreements in place.

There are no acquisition costs or purchase agreements involved in the transition of CHC as the sole corporate member of VNALI. There will be no programmatic changes as a result of this application. CHC and VNALI will continue to operate independently, while streamlining their services together. The sole corporate member arrangement is expected to: promote the sharing of clinical best practices and joint training opportunities; integrate and centralize administrative functions; produce cost savings and efficiencies through group purchasing;

improve staff recruitment and retention, and enhance the system's information technology presence as well as centralize IT services.

DOH Recommendation
Contingent Approval

Need Summary
There will be no Need recommendation for this application.

Program Summary
Visiting Nurse Association of Long Island, Inc. is an existing not-for-profit corporation which operates a certified home health agency (CHHA) and long term home health care program (LTHHCP). The CHHA operated by Visiting Nurse Association of Long Island, Inc. is approved to provide services in Kings, Nassau, Queens and Suffolk Counties, and the LTHHCP is approved to provide services in Nassau, Queens and Suffolk counties. Visiting Nurse Association of Long Island submitted the Certificate of Need Application to add Nursing Sisters Home Care, Inc., d/b/a Catholic Home Care (CHC), as the sole corporate member of Visiting Nurse Association of Long Island, Inc.

Financial Summary
There are no project costs associated with this project and there will be no change in the daily operations.

It appears that the applicant has demonstrated the capability to proceed in a financially feasible manner.

Recommendations

Health Systems Agency

There will be no HSA recommendation for this project.

Office of Health Systems Management

Approval contingent upon:

1. Clarification of Catholic Health System of Long Island's role in Nursing Sisters Home Care, Inc., acceptable to the Department. [CSL]
2. Clarification of the relationship between Nursing Sisters Home Care and Visiting Nurse Association of Long Island, Inc., acceptable to the Department. [CSL]
3. Submission of a Certificate of Incorporation of the Nursing Sisters Home Care, Inc., acceptable to the Department. [CSL]

Approval conditional upon:

1. The project must be completed within three years from the Public Health and Health Planning Council recommendation letter. Failure to complete the project within the prescribed time shall constitute an abandonment of the application by the applicant and an expiration of the approval. [PMU]

Council Action Date

April 10, 2014

Program Analysis

Program Description

Visiting Nurse Association of Long Island, Inc. (VNALI) is an existing not-for-profit corporation which operates a certified home health agency (CHHA) and long term home health care program (LTHHCP). The CHHA operated by Visiting Nurse Association of Long Island, Inc. is approved to provide services in Kings, Queens, Nassau and Suffolk counties and the LTHHCP is approved to provide services in Nassau, Suffolk and Queens counties. Visiting Nurse Association of Long Island, Inc. was approved to expand their service area of their CHHA into Kings and Suffolk Counties through the Request for Applications for the Establishment of New or Expansion of Existing Certified Home Health Agencies in New York State.

The purpose of this application is to add Nursing Sisters Home Care, Inc. d/b/a Catholic Home Care (CHC), a not-for-profit corporation as the sole corporate member of Visiting Nurse Association of Long Island, Inc.

VNALI and CHC entered into an Administrative and Consulting Services Agreement (ASA) and Affiliation Agreement in 2012. Under the ASA, CHC agreed to provide assistance and guidance to VNALI in the areas of information technology, operational and performance improvement and finance and supply chain procurement. Upon approval of the proposal, VNALI and CHC will agree to terminate the ASA and Affiliation Agreement, as it will no longer be necessary because CHC will become the sole corporate member of VNALI.

Nursing Sisters Home Care, Inc. d/b/a Catholic Home Care is a member of Catholic Health Services of Long Island, Inc., a not-for-profit corporation, that is the passive parent of Catholic Home Care.

CHC currently operates a CHHA approved to serve Queens, Nassau and Suffolk counties. Notwithstanding this proposed corporate reorganization, the separate VNALI CHHA and LTHHCP and the CHC CHHA will continue to operate independently.

The applicant proposes to continue to operate the CHHA from an office located at 1100 Garden City Plaza, Suite 100, Garden City, Nassau 11530 and serve Kings, Queens, Nassau and Suffolk counties.

The applicant proposes to continue to provide the following home health care services:

Nursing	Home Health Aide	Medical Supplies, Equipment, and Appliances
Physical Therapy	Medical Social Services	Speech Language Pathology
Nutritional	Occupational Therapy	

The applicant proposes to continue to operate the LTHHCP from an office located at 1100 Garden City Plaza, Suite 100, Garden City, Nassau 11530 and serve Queens, Nassau and Suffolk counties.

The applicant proposes to continue to provide the following LTHHCP health care services:

Nursing	Home Health Aide	Medical Supplies, Equipment, and Appliances
Physical Therapy	Occupational Therapy	Speech Language Pathology
Personal Care	Respiratory Therapy	Medical Social Services
Nutrition	Homemaker	Housekeeper

The Board of Directors of Catholic Health System of Long Island, Inc. is as follows:

Richard J.J. Sullivan, Jr. – Chairperson
Chairman, CM&F Group, Inc.

Barbara Ellen Black, D.P.S – Director
Chief Administrator, Lower Hudson Valley Catholic

College and University Consortium

Sr. Elaine Callahan, O.P., CSW – Vice Chairperson
Adjunct Professor, Fordham University
Faculty Advisor, Molloy College

Thomas F. Christman, CPA –Treasurer
Retired

Affiliations:

- St. Francis Hospital (1981-2013)
- Mercy Medical Center (2005-2013)

Thomas J. Dowling, Jr., M.D. – Director
Managing Partner, Long Island Spine Specialist,
PC

Virginia A. Ewen, RN – Director
President, Innovative Recycling Technologies

Sister Audrey Harsen, O.P., NHA – Director
Retired

Daniel T. Rowe – Director
Retired

Affiliations:

- Dominican Village (ALR) (1990-Present)
- Maria Regina Residence (NH) (2004-Present)
- LI Home (2006-Present)

Affiliation:

- MaryHaven Center of Hope (1992-2009)

Frank L. Kurre, CPA – Director
Managing Partner, Grant Thornton, LLP

Brian R. McGuire – Director
Senior VP and Director, U.S. RE Corporation

Msgr. Robert O. Morrissey – Director
Secretary to the Bishop, Diocese of Rockville
Center

Eugene F. Murphy – Secretary
Retired

Patricia M. Nazemetz – Director
Principal/HR Consultant, Naz Dec, LLC

Christopher S. Pascucci – Director
President, Duck Pond Corp.

Sister Margaret John Kelly, D.C. – Director
Academic Administrator, St. John's University

Joseph S. Tantillo, Jr. – Director
President, NSE Trade Corp.

Rev. Monsignor James V. Vlaun – Director
President & CEO, Telecare

John (Jack) Wagner – Director
Bank Examiner, Office of the Comptroller of the Currency
Adjunct Instructor, Molloy College

The Board of Directors of Nursing Sisters Home Care, Inc. d/b/a Catholic Home Care will be as follows:

Hon. Angi M. Carpenter – Chairperson
Treasurer, Suffolk County Dept. of Taxation and
Finance

Bernadette D. Curry, PhD, RN – Vice Chairperson
Dean of Division of Nursing, Molloy College

Donato M. Balsamo, D.O. – Director
Physician, Long Island Wellness

Robert W. Doyle, Esq. – Treasurer
Partner, Lewis, Johs, Avallone, Aviles, LLP

Douglas J. Celiberti – Director
Director of Accounting, Suffolk Co. Water Authority

Jennifer A. Hoffman, CPA – Director
Audit Partner, Grant Thornton, LLP

Brian P. Kerley, Esq. – Director
Attorney, Kerley, Walsh, Matera, & Cinquemani
P.C.

Msgr. Thomas F. Mulvanerty – Director
Member, Catholic Diocese
Director, Diocese of Rockville Center

Diane C. Sweeney – Director
Unemployed

Peter M. Wright – Director
Financial Advisor, AXA Advisors

S. Dolores Wisniewski, CIJ, RN – Secretary
Retired

Affiliations:

- Good Shepherd Hospice (2011-Present)
- Our Lady of Consolation Nursing and Rehab Center (2011 – Present)
- Mercy Medical Center (2012 – Present)

The proposed Board of Directors of Visiting Nurse Association of Long Island, Inc. is as follows:

Virginia A. Ewen, RN – Chairperson
(Previously Disclosed)

Sr. Marilyn Breen, NHA – Director
Chief Administrative Officer, Our Lady of Consolation
Nursing and Rehab Center

Mary Ellen Conrad – Director
Director, Nassau Day Services and Supported
Housing, Maryhaven Center of Hope

Bernadette D. Curry, PhD, RN – Director
(Previously Disclosed)

Karen Estrada, CPA – Director
Senior VP and CFO of the Continuing Care
Division, Catholic Health Services of Long Island

Mary Ellen Polit, RN – Director
Executive Vice President and Chief Administrative Officer,
Catholic Home Care

Robert E. Foster – Director
Retired

Mark D. Heaney – Director
Vice President/Contract Manager, TechLaw, Inc.

Norma J. Henriksen – Director
Retired

Anna Grace Oslansky – Director
Retired

Edward Simmons – Director
Manager, Self-Employed (Insurance)

A search of the individuals named above revealed no matches on either the Medicaid Disqualified Provider List or the OIG Exclusion List.

The Office of the Professions of the State Education Department, the New York State Physician Profile and the Office of Professional Medical Conduct, where appropriate, indicate no issues with the licensure of the health professionals associated with this application.

The Bureau of Professional Credentialing has indicated that Sr. Marilyn A. Breen (NHA license #04438) holds a NHA license in good standing and the Board of Examiners of Nursing Home Administrators has never taken disciplinary action against this individual or her license.

The Bureau of Professional Credentialing has indicated that the license of Sr. Audrey Harsen (NHA license #00244) was placed on voluntary inactive status as of January 1, 2008. This license is in good standing and the Board of Examiners of Nursing Home Administrators has never taken disciplinary action against this individual or her license.

A Certificate of Good Standing has been received for all attorneys.

The applicant has confirmed that the proposed financial/referral structure has been assessed in light of anti-kickback and self-referral laws, with the consultation of legal counsel, and it is concluded that proceeding with the proposal is appropriate.

A seven year review of the operations of the following facilities was performed as part of this review for the time periods specified (unless otherwise specified):

Visiting Nurse Association of Long Island, Inc. (CHHA)
Visiting Nurse Association of Long Island, Inc. (LTHHCP)
Nursing Sisters Home Care, Inc. d/b/a Catholic Home Care (CHHA)
Good Shepherd Hospice
Mercy Medical Center
St. Francis Hospital-The Heart Center
St. Joseph Hospital
St. Catherine of Siena Medical Center
St. Charles Hospital
Our Lady of Consolation Nursing and Rehab Care Center
Good Samaritan Nursing Home
St. Catherine of Siena Skilled Nursing and Rehab
Maria Regina Residence (NH)
The Long Island Home, Operator of Broadlawn Manor Nursing & Rehab Center
Our Lady of Consolation Geriatric Care Center Long Term Home Health Care Program
Good Samaritan Inc. Long Term Home Health Care Program
Dominican Village Assisted Living Residence
MaryHaven Center of Hope (2007-2009) (OMRDD)

The information provided by the Division of Home and Community Based Services has indicated that the applicant has provided sufficient supervision to prevent harm to the health, safety and welfare of residents and to prevent recurrent code violations.

Our Lady of Consolation Geriatric Care Center was fined two thousand dollars (\$2,000.00) pursuant to a stipulation and order dated September 5, 2008 for inspection findings of January 25, 2008 for violations of 10 NYCRR Sections 415.12(m)(2) – Quality of Care: Medication Errors.

St. Catherine of Siena Nursing Home was fined two thousand dollars (\$2,000.00) pursuant to a stipulation and order dated September 5, 2008 for inspection findings of January 4, 2008 for violations of 10 NYCRR Sections 415.12(h)(1) and (2) – Quality of Care: Accidents.

The Information provided by the Bureau of Quality Assurance for Nursing Homes has indicated that the residential health care facilities reviewed have provided sufficient supervision to prevent harm to the health, safety and welfare of residents and to prevent recurrent code violations.

St. Catherine of Siena Medical Center was fined twenty two thousand dollars (\$22,000.00) pursuant to a stipulation and order dated September 11, 2009 for surveillance findings of October 7, 2008. Violations were cited in 10 NYCRR 405.2(f)(1) -Governing Body, 405.4(a)(1)(ii) and (a)(2) - Medical Staff, 405.5(a)(6), (b)(1)(ii), (b)(2), (b)(4) and (e) – Nursing, 405.6(a)(2) – Quality Assurance, 405.7(b)(14) – Patient Rights and 405.15(a) – Radiologic and Nuclear Medical Services.

Recommendation

From a programmatic perspective, approval is recommended.

Financial Analysis

Capability and Feasibility

There are no significant issues of capability or feasibility associated with this application. There will be no change in the daily operations of each health care facility, although each facility is expected to experience cost benefits from the sole corporate member designation.

BFA Attachment C is the 2012 certified financial summary of the VNALI, which has a negative working capital and negative net asset position. Also, VNALI had excess expenses over revenues of \$1,090,486. BFA Attachment B is the un-audited year end 2013 financial summary for VNALI. VNALI has a negative working capital and net asset position, and had an excess of expenses over revenues of \$844,899. The reason for the losses was due to declining reimbursement rates, lower volume and low productivity. CHC is currently working with VNALI on increasing utilization by introducing new lines of service. Also, staff is now working on process improvements to enhance productivity. EPIC software is being integrated to manage therapy services and improve physician care management. VNALI has also been awarded \$3,200,000 in grant funds to enhance financial stability, while implementing these new programs.

BFA Attachment D is the financial summary of the Catholic Health Services of Long Island. CHSLI has an average positive working capital position, and an average positive net asset position. Also, Catholic Health Services of Long Island achieved an average operating income of \$35,824,500.

Based on the preceding, it appears that the applicant has demonstrated the capability to proceed in a financially feasible manner.

Recommendation

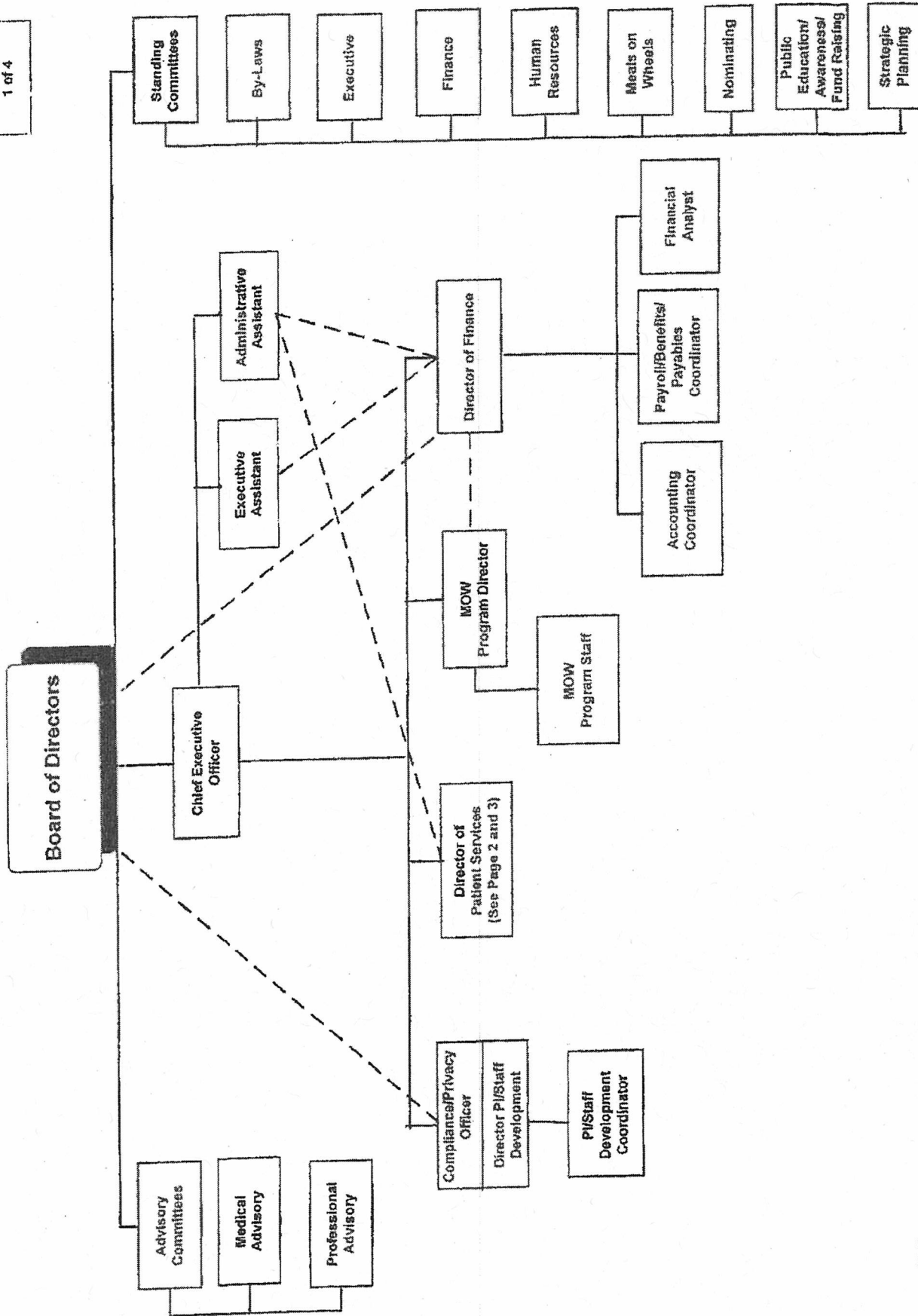
From a financial perspective, approval is recommended.

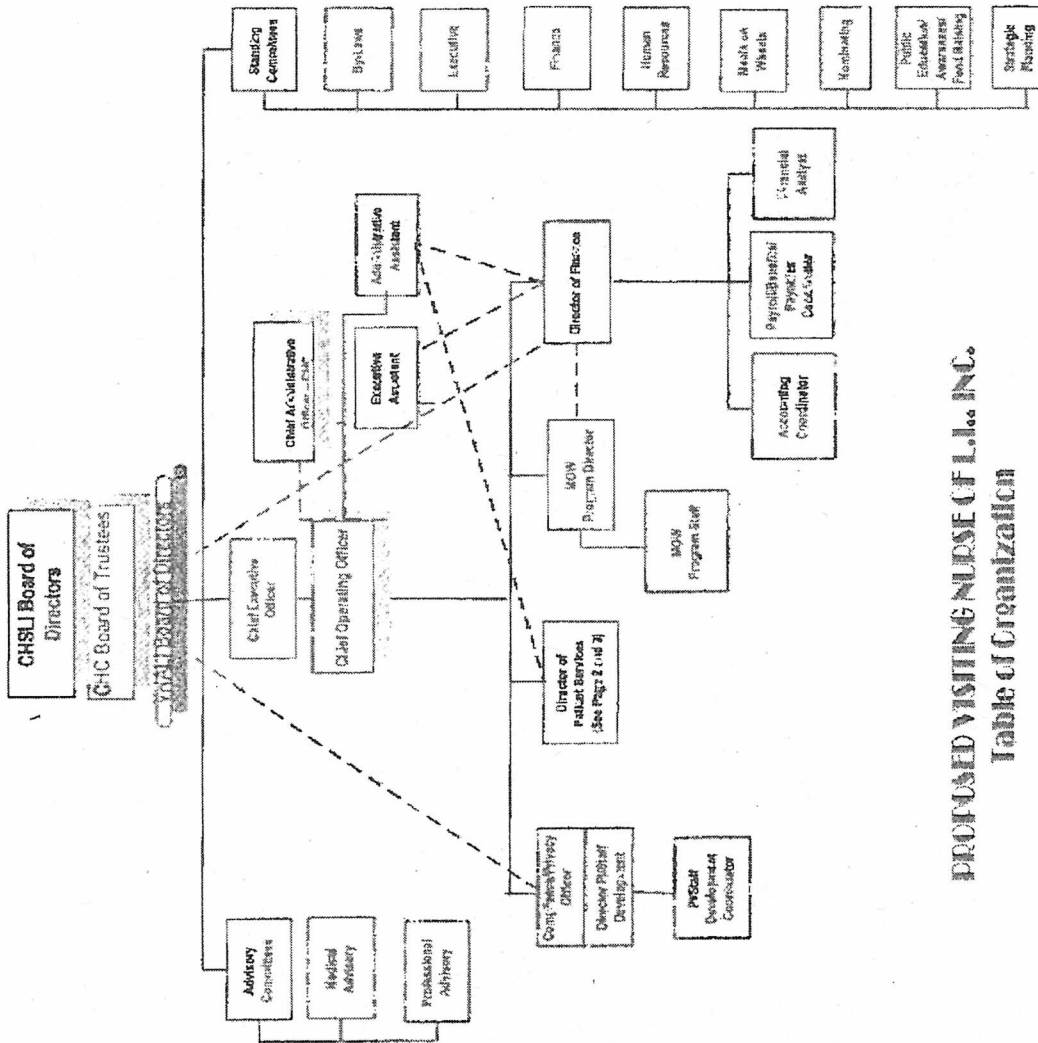
Attachments

BFA Attachment A	Organizational Chart
BFA Attachment B	Un-audited Financial Summary for VNALI, Inc.,2013
BFA Attachment C	Audited Financial Summary for VNALI, Inc. 2012
BFA Attachment D	Certified Financial Summary for Catholic Health Care System 2012 and 2013

VISITING NURSE ASSOCIATION OF L.I., INC. TABLE OF ORGANIZATION

#8-009
Appendix A
1 of 4





PROPOSED VISITING NURSE OF L.I., INC.
Table of Organization

VNALI
BALANCE SHEET
12/31/2013

	12/31/2013	12/31/2012
ASSETS		
Cash and Cash equivalents	105,743	531,880
APR - net of allowance	2,363,273	1,572,448
Contract and Grant Rec	116,561	174,345
PP Expenses and other current assets	176,417	120,475
Total Current Assets	<u>2,711,999</u>	<u>2,399,148</u>
Furniture and equipment, net	163,354	121,910
Goodwill and other intangibles	461,963	461,964
Security deposit	78,592	78,552
TOTAL ASSETS	<u>3,415,987</u>	<u>3,091,613</u>
LIABILITIES		
Current liabilities		
AP and accrued expenses	975,121	525,149
Accrued salaries and vacation	273,129	180,511
Wemp Payable, current	40,707	54,890
Line of Credit	700,000	750,000
Capital lease payable, current	21,942	26,209
Deferred Lease Incentive Current	33,629	33,629
Therapist and paraprofessional payable	1,952,138	1,855,252
Due to 3rd party	127,717	63,416
Total Current Liabilities	<u>4,034,394</u>	<u>3,489,086</u>
Long term debt, net of current maturities		
Deferred Lease Incentive	47,641	81,270
Loan due to Affiliate	400,000	400,000
Capital lease payable, less current portion	25,301	17,243
Deferred rent	5-13,021	519,084
Workers compensation note payable	157,379	203,234
Total Liabilities	<u>5,280,725</u>	<u>4,739,917</u>
Net assets		
Unallocated	(2,311,082)	(2,104,129)
Temporarily restricted	466,764	425,826
Total net assets	<u>(1,844,318)</u>	<u>(1,578,303)</u>
TOTAL LIABILITIES AND NET ASSETS	<u>3,415,987</u>	<u>3,091,614</u>

VISITING NURSE ASSOCIATION OF LONG ISLAND, INC.
STATEMENTS OF FINANCIAL POSITION
December 31, 2012 and 2011

ASSETS	<u>2012</u>
CURRENT ASSETS	
Cash and cash equivalents	\$ 531,880
Investments	-
Accounts receivable	1,572,448
Contracts and grant programs receivable	174,345
Prepaid expenses and other current assets	<u>120,475</u>
Total Current Assets	<u>2,399,148</u>
PROPERTY AND EQUIPMENT	<u>121,910</u>
OTHER ASSETS	
Goodwill	461,964
Deposits	<u>78,592</u>
Total Other Assets	<u>540,556</u>
Total Assets	<u>\$ 3,061,614</u>

LIABILITIES AND NET ASSETS	<u>2012</u>
CURRENT LIABILITIES	
Revolving line of credit	\$ 750,000
Cash overdraft	-
Accounts payable and accrued expenses	525,149
Accrued payroll and related liabilities	180,511
Current maturities of workers' compensation note payable	54,890
Current maturities of related party note	3,279
Current obligations under capital leases	26,209
Third party payor settlements	63,446
Deferred lease incentives	33,629
Contract services payable	<u>1,855,252</u>
Total Current Liabilities	<u>3,492,365</u>
LONG-TERM LIABILITIES	
Obligations under capital leases	47,243
Workers' compensation note payable	203,234
Related party note payable	396,721
Deferred rent	519,084
Deferred lease incentives	<u>81,270</u>
Total Long-Term Liabilities	<u>1,247,552</u>
Total Liabilities	<u>4,739,917</u>
NET ASSETS	
Unrestricted	(2,104,129)
Temporarily restricted	<u>425,826</u>
Total Net Assets	<u>(1,678,303)</u>
Total Liabilities and Net Assets	<u>\$ 3,061,614</u>

VISITING NURSE ASSOCIATION OF LONG ISLAND, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
Years Ended December 31, 2012

	2012		
	Unrestricted	Temporarily Restricted	Total
REVENUES AND SUPPORT			
Net patient service revenue	\$ 9,948,612	\$ -	\$ 9,948,612
Meals on wheels program	1,070,251	-	1,070,251
Funds from participating agencies	100,223	-	100,223
United Way	16,308	-	16,308
Grant and other contributions	168,860	148,282	317,142
Other income	112,886	-	112,886
Investment income (loss)	2,476	-	2,476
Net assets released from restrictions:			
Satisfaction of program restrictions	123,766	(123,766)	
Total Revenues and Support	11,543,382	24,516	11,567,898
EXPENSES			
Salaries	4,767,970	-	4,767,970
Contract services - Therapist fees	823,522	-	823,522
Contract services - Nurses, HHA's	2,907,831	-	2,907,831
Meals on wheels program cost	1,070,251	-	1,070,251
Payroll taxes and employee benefits	785,029	-	785,029
Supplies and other expenses	1,876,313	-	1,876,313
Provision for bad debts	330,012	-	330,012
Depreciation and amortization	97,456	-	97,456
Total Expenses	12,658,384	-	12,658,384
Change in net assets	(1,115,002)	24,516	(1,090,486)
NET ASSETS, Beginning	(989,127)	401,310	(587,817)
NET ASSETS, Ending	\$ (2,104,129)	\$ 425,826	\$ (1,678,303)

CATHOLIC HEALTH SERVICES OF LONG ISLAND

Consolidated Balance Sheets

December 31, 2013 and 2012

(In thousands)

Assets	<u>2013</u>	<u>2012</u>
Current assets:		
Cash and cash equivalents	\$ 169,091	127,154
Investments	330,819	308,344
Assets limited or restricted as to use	14,026	13,010
Patient accounts receivable, less allowance for uncollectible accounts of \$39,841 in 2013 and \$37,142 in 2012	247,553	233,044
Contributions receivable, net	2,021	2,125
Other receivables	29,414	26,945
Inventories	24,983	23,572
Prepaid expenses and other	17,389	17,195
Total current assets	<u>835,296</u>	<u>751,389</u>
Assets limited or restricted as to use:		
Board-designated and other	83,915	120,624
Donor restricted funds	33,436	27,935
Funded depreciation	231,477	194,502
Trustee held and other agreements	76,558	132,658
Bond indenture agreements	14,591	14,610
Regulated assets	52,022	41,373
Total assets limited or restricted as to use	<u>491,999</u>	<u>531,702</u>
Less assets limited or restricted as to use and required for current liabilities	<u>14,026</u>	<u>13,010</u>
	477,973	518,692
Contributions receivable, net of current portion	3,021	3,222
Long-term investments	601	551
Other assets, net	19,890	21,945
Insurance claims receivable	140,903	135,526
Deferred financing costs, net	6,951	7,684
Property and equipment, net	845,522	841,804
Total assets	<u>\$ 2,330,157</u>	<u>2,280,813</u>

Liabilities and Net Assets	<u>2013</u>	<u>2012</u>
Current liabilities:		
Current portion of long-term debt	\$ 27,687	30,412
Accounts payable and accrued expenses	160,332	141,898
Accrued salaries, related withholdings, and benefits	129,799	125,791
Current portion of other self-insured liabilities	31,385	30,046
Current portion of estimated third-party payor and other liabilities, net	61,523	67,553
Other liabilities	<u>10,247</u>	<u>9,237</u>
Total current liabilities	420,973	404,937
Long-term debt, net of current portion	489,290	517,011
Estimated third-party payor and other liabilities, net of current portion	44,210	51,678
Other self-insured liabilities, net of current portion	104,079	104,841
Estimated malpractice liabilities, net of current portion	194,963	188,393
Other long-term liabilities	<u>51,387</u>	<u>49,311</u>
Total liabilities	<u>1,304,902</u>	<u>1,316,171</u>
Net assets:		
Unrestricted	986,502	930,833
Temporarily restricted	34,701	29,754
Permanently restricted	<u>4,052</u>	<u>4,055</u>
Total net assets	1,025,255	964,642
Commitments and contingencies		
Total liabilities and net assets	<u>\$ 2,330,157</u>	<u>2,280,813</u>

CATHOLIC HEALTH SERVICES OF LONG ISLAND

Consolidated Statements of Operations
Years ended December 31, 2013 and 2012
(In thousands)

	<u>2013</u>	<u>2012</u>
Unrestricted revenues, gains, and other support:		
Net patient services revenue before bad debts	\$ 1,955,643	1,907,683
Provision for bad debts, net	(37,366)	(30,630)
Net patient services revenue	<u>1,918,277</u>	<u>1,877,053</u>
Investment income, net	37,668	43,653
Contributions, net	4,168	6,195
Other revenue	134,552	126,983
Net assets released from restrictions used for operations	943	1,836
Total revenues, gains, and other support	<u>2,095,608</u>	<u>2,055,720</u>
Expenses:		
Salaries	1,046,279	1,005,237
Employee benefits	325,545	321,501
Supplies and other expenses	548,063	525,348
Insurance	39,079	44,969
Depreciation, amortization, and impairment	97,633	85,170
Interest	20,074	20,781
Total expenses	<u>2,076,673</u>	<u>2,003,006</u>
Operating income before nonoperating gains (losses)	18,935	52,714
Nonoperating gains (losses):		
Change in unrealized gains on trading investments, net	26,287	3,894
Other nonoperating losses, net	(649)	(3,342)
Excess of revenues, gains, and other support over expenses	44,573	53,266
Other changes in unrestricted net assets:		
Postretirement benefit plan changes other than net periodic benefit cost	6,475	(1,546)
Net assets released from restrictions used for purchases of property and equipment	3,716	12,038
Net assets assumed	—	597
Contributions for purchases of property and equipment	1,020	80
Grant income for purchases of property and equipment	885	3,659
Other changes	(1,000)	(1,222)
Increase in unrestricted net assets	<u>\$ 55,669</u>	<u>66,872</u>