



**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Consolidated Financial Statements and Other Information

June 30, 2010

(With Independent Auditors' Report Thereon)

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

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KPMG LLP  
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## Independent Auditors' Report

The Board of Directors  
BayCare Behavioral Health, Inc. d/b/a The Harbor  
Behavioral Health Care Institute, Inc.:

We have audited the accompanying consolidated balance sheet of BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc. (the Institute) as of June 30, 2010, and the related consolidated statements of operations and changes in net assets and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements, 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc. as of June 30, 2010, and the results of its operations and changes in its net assets and its cash flows for the year then ended, in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2011 on our consideration of the Institute's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The consolidating information, statement of functional expenses, schedule of state earnings, funding sources and revenues schedules, supplemental schedule of revenue requirements of the State of Florida, Department of Children and Families Contracts, schedule of expenditures of other financial assistance, and schedule of bed-day availability payments are presented for purposes of additional analysis as required by specific grant requirements and are not a required part of the basic financial statements. The



accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*, and is not a required part of the basic financial statements. The consolidating information, statement of functional expenses, and schedule of expenditures of federal and state awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The schedule of state earnings, funding sources and revenues schedules, supplemental schedule of revenue requirements of the State of Florida, Department of Children and Families Contracts, schedule of expenditures of other financial assistance, and schedule of bed-day availability payments have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

KPMG LLP

January 28, 2011  
Certified Public Accountants

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Consolidated Balance Sheet

June 30, 2010

**Assets**

Current assets:

Cash and cash equivalents	\$ 5,397
Patient accounts receivable, less allowance for uncollectible accounts of \$1,219,957	2,190,038
Grant and contract receivables	2,378,570
Prepaid expenses and other current assets	575,861
Total current assets	5,149,866

Property and equipment, net	4,570,191
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Total assets	\$ 9,720,057
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**Liabilities and Net Assets (Deficit)**

Current liabilities:

Accounts payable and accrued expenses	\$ 1,034,755
Accrued employee compensation and benefits	1,773,838
Current portion of long-term debt	197,740
Total current liabilities	3,006,333

Long-term debt, less current portion	510,212
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Other long-term liabilities	100,078
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Due to affiliates	9,644,394
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Total liabilities	13,261,017
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Net assets (deficit):

Unrestricted	(4,382,665)
Temporarily restricted	841,705

Total net assets (deficit)	(3,540,960)
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Total liabilities and net assets (deficit)	\$ 9,720,057
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See accompanying notes to consolidated financial statements.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Consolidated Statement of Operations and Changes in Net Assets

Year ended June 30, 2010

Unrestricted revenues and other support:	
Net patient service revenue	\$ 16,242,562
Capitation revenue	5,434,798
Public support grants	18,451,175
Contributions	1,038,224
Investment income	33,340
Other	506,071
	<u>41,706,170</u>
Total unrestricted revenues and other support	<u>41,706,170</u>
Expenses:	
Program services	33,863,018
Supporting services	8,288,761
	<u>42,151,779</u>
Total expenses	<u>42,151,779</u>
Deficit of unrestricted revenues and other support over expenses	(445,609)
Net assets released from restriction for property and equipment	<u>128,067</u>
Decrease in unrestricted net assets	<u>(317,542)</u>
Temporarily restricted net assets:	
Net assets released from restriction for property and equipment	<u>(128,067)</u>
Decrease in temporarily restricted net assets	<u>(128,067)</u>
Change in net assets	(445,609)
Net deficit at beginning of year	<u>(3,095,351)</u>
Net deficit at end of year	<u>\$ (3,540,960)</u>

See accompanying notes to consolidated financial statements.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Consolidated Statement of Cash Flows

Year ended June 30, 2010

Operating activities:	
Change in net assets	\$ (445,609)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	859,860
Changes in operating assets and liabilities	<u>(357,707)</u>
Net cash provided by operating activities	<u>56,544</u>
Investing activities:	
Purchase of property and equipment	(140,161)
Decrease in assets limited as to use	<u>265,381</u>
Net cash provided by investing activities	<u>125,220</u>
Financing activity:	
Repayments of long-term debt	<u>(184,936)</u>
Net cash used in financing activity	<u>(184,936)</u>
Decrease in cash and cash equivalents	(3,172)
Cash and cash equivalents at beginning of year	<u>8,569</u>
Cash and cash equivalents at end of year	<u>\$ 5,397</u>
Supplemental disclosure of cash flow information:	
Cash paid during the year for interest	\$ 59,699

See accompanying notes to consolidated financial statements.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Notes to Consolidated Financial Statements

June 30, 2010

**(1) Organization and Summary of Significant Accounting Policies**

BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc. (Behavioral Health) is a not-for-profit corporation, which offers mental health and drug and alcohol abuse treatment-related services to residents of Pasco and Hernando Counties, Florida. Effective October 15, 2008, BayCare Health System, Inc. (BayCare) became the sole corporate member of Behavioral Health and Behavioral Health changed its legal name from The Harbor Behavioral Health Care Institute, Inc. to BayCare Behavioral Health, Inc. Also effective October 15, 2008, Behavioral Health became the sole corporate member of Behavioral Health Management Services, Inc. d/b/a BayCare Life Management (Life Management). Behavioral Health continues to use The Harbor Behavioral Health Care Institute, Inc. name as a trade name. Behavioral Health and Life Management are referred to collectively in the notes as the Institute. All significant intercompany transactions among Behavioral Health and Life Management have been eliminated from these consolidated financial statements.

Behavioral Health is committed to providing quality mental healthcare to children, adolescents, adults, senior citizens, and those with drug and/or alcohol abuse problems. Behavioral Health's staff includes psychologists, social workers, nurses, psychiatrists, and other professionals. Life Management provides both employee assistance programs and mental health services to individuals in the Tampa Bay, Florida area.

On April 14, 1998, The Harbor Behavioral Health Care Institute, Inc. entered into an affiliation agreement with Morton Plant Mease Health Care, Inc. (MPMHC). The affiliation agreement had an effective date of July 31, 1998. Under the affiliation agreement, MPMHC became the sole corporate member of The Harbor Behavioral Health Care Institute, Inc. On October 1, 1994, an agreement was executed between Morton Plant Health System, Inc. and the Trustees of Mease Hospital, Inc. to form a partnership to consolidate certain patient care and administrative services provided to the patient community served by each institution. The intent of the partnership and joint operation is to provide savings to the patient community through avoiding unnecessary duplication of healthcare services, facilities, high-tech equipment, and management and administrative support activities. MPMHC was formed for the purpose of owning, operating, or providing those eligible patient services and eligible administrative services defined in the agreement. MPMHC was the sole corporate member of the Institute until October 15, 2008. MPMHC is a member of BayCare through a joint operating agreement (JOA). In addition to MPMHC, the JOA includes Catholic Health East and South Florida Baptist Hospital, Inc.

**(a) Use of Estimates**

The preparation of these consolidated financial statements, in conformity with U.S. generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**(b) Cash and Cash Equivalents**

Cash and cash equivalents include investments in highly liquid investments with a maturity of three months or less when purchased, except those classified as assets limited as to use.



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Notes to Consolidated Financial Statements

June 30, 2010

**(c) Inventories**

Inventories consist principally of medical supplies and medicines and are valued at the lower of cost or market using the first-in, first-out (FIFO) method and are included in prepaid expenses and other current assets in the consolidated balance sheet.

**(d) Assets Limited as to Use**

Assets limited as to use included U.S. government securities and were held by an independent trustee under the terms of certain bond indenture agreements.

**(e) Property and Equipment**

Property and equipment are recorded at historical cost at the date of acquisition or fair value at the date of donation. Depreciation is provided over the estimated useful lives of the respective assets using the straight-line method. Major asset classifications and estimated useful lives are generally in accordance with those recommended by the American Hospital Association: 5 to 20 years for land improvements, 15 to 40 years for buildings, and 2 to 15 years for equipment and leasehold improvements.

**(f) Temporarily Restricted Net Assets**

Temporarily restricted net assets are those whose use by the Institute has been limited by donors to a specific time period or purpose. Temporarily restricted net assets are maintained primarily for the purpose of capital improvements (note 3). Temporarily restricted net assets for state funded capital assets are released from restriction as the capital assets are depreciated.

**(g) Charity Care**

The Institute accepts all patients regardless of their ability to pay. A patient is classified as a charity patient by reference to certain established policies. Because the Institute does not pursue collection of amounts determined to qualify as charity care, such amounts are not reported as net patient service revenue. During the year ended June 30, 2010, the Institute provided charity care of approximately \$2,614,000, as measured by the amount of charges foregone for services rendered based upon established rates.

**(h) Net Patient Service Revenue**

The Institute has agreements with third-party payors that provide for payments to Behavioral Health and Life Management at amounts different from its established rates. Payment agreements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments.

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered and includes estimated retroactive revenue adjustments due to future audits, reviews, and investigations. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered, and such

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Notes to Consolidated Financial Statements

June 30, 2010

amounts are adjusted in future periods as adjustments become known or as years are no longer subject to such audits, reviews, and investigations.

Net revenues from the Medicaid and Medicare program accounted for approximately 10.5% and 7.6%, respectively, of the Institute's net patient service revenue for the year ended June 30, 2010. Laws and regulations governing the Medicaid and Medicare programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

During the year ended June 30, 2010, the Institute did not settle any claims from prior years with Medicare or Medicaid.

**(i) Capitation Revenue**

Behavioral Health has agreements with various health maintenance organizations (HMOs) to provide medical services to subscribing participants. Under these agreements, Behavioral Health receives monthly capitation payments based on the number of the HMOs' participants, regardless of services actually performed by Behavioral Health. In addition, the HMOs make fee-for-service payments to Behavioral Health for certain covered services based upon discounted fee schedules. Behavioral Health periodically reviews these agreements to determine whether expected healthcare costs exceed anticipated future capitation payments. At June 30, 2010, Behavioral Health has determined that an accrual for losses is not necessary.

Life Management has agreements with various employers to provide employee assistance and mental health services to their employees. Under these agreements, Life Management receives monthly capitation payments based on the number of employees in the program, regardless of the services provided by Life Management. Life Management reviews these agreements on a monthly basis to estimate the amount of claims incurred, but not reported. The estimate of the claims incurred but not reported at June 30, 2010 approximated \$134,000 and is recorded in accounts payable and accrued expenses in the accompanying consolidated balance sheet.

**(j) Public Support Grants**

Revenue from federal, state, and other grants is recorded as public support grants based upon the terms of the grantor allotment, which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred. Such revenue is subject to audit by the grantor, and if the examination results in a deficiency of allowable expenses, the Institute will be required to refund any deficiencies. Any adjustments to grant funding are recorded in the year the adjustment occurs. Management is of the opinion that all amounts recognized as public support grants revenue have been earned as of June 30, 2010.

**(k) Allowance for Uncollectible Accounts**

Additions to the allowance for uncollectible accounts are made by means of the provision for bad debts. Accounts receivable are written off after collection efforts have been followed in accordance with the Institute's policies. Accounts written off as uncollectible are deducted from the allowance for uncollectible accounts, and subsequent recoveries are added.

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Notes to Consolidated Financial Statements

June 30, 2010

The amount of the provision for bad debts is based upon management's assessment of historical and expected net collections, business and economic conditions, trends in federal and state government healthcare coverage, and other collection indicators.

**(l) Contributions**

Contributions consist primarily of in-kind donations of occupancy expense and salary expense, which are recorded as both revenue and expense based upon the donor's estimate of the fair value of the space and services provided. Donations restricted for property and equipment are recorded as other changes in net assets at the fair value of the donation on the date of contribution.

**(m) Impairment of Long-Lived Assets**

Management regularly evaluates whether events or changes in circumstances have occurred that could indicate impairment in the value of long-lived assets. If there is an indication that the carrying amount of an asset is not recoverable, the Institute estimates the projected undiscounted cash flows from the use and eventual disposition of the asset, excluding interest, to determine if an impairment loss should be recognized. The amount of impairment loss, if any, is determined by comparing the carrying value of the asset to its estimated fair value. There were no such impairment losses recorded during the year ended June 30, 2010.

In addition to consideration of impairment upon the events or changes in circumstances described above, management regularly evaluates the remaining lives of its long-lived assets. If estimates are revised, the carrying value of affected assets is depreciated or amortized over the remaining lives.

**(n) Income Taxes**

Behavioral Health and Life Management are 501(c)(3) organizations which are exempt from federal income taxes under Section 501(a) of the Internal Revenue Code and from state income taxes under Chapter 220.13 of the Florida Statutes. Behavioral Health and Life Management account for any uncertain income tax positions in accordance with relevant accounting literature.

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Notes to Consolidated Financial Statements

June 30, 2010

**(o) Changes in Operating Assets and Liabilities**

Details of the changes in operating assets and liabilities reported in the consolidated statement of cash flows for the year ended June 30, 2010 are as follows:

Patient accounts receivable, net	\$	(178,393)
Grant and contract receivables		(376,273)
Prepaid expenses and other current assets		(93,160)
Accounts payable and accrued expenses		607,909
Accrued employee compensation and benefits		224,389
Other long-term liabilities		312
Due to affiliates		(542,491)
	\$	<u>(357,707)</u>

**(2) Property and Equipment**

Property and equipment, net consist of the following:

Land	\$	683,787
Buildings		8,788,308
Leasehold improvements		919,285
Furniture and equipment		5,074,285
		<u>15,465,665</u>
Less accumulated depreciation and amortization		<u>(10,895,474)</u>
	\$	<u>4,570,191</u>

Depreciation expense for assets held by the Institute during the year ended June 30, 2010 was \$548,010. The Institute was also allocated depreciation expense from BayCare of \$311,850 during the year ended June 30, 2010.

**(3) Assets Acquired with State Funds**

The State of Florida rules governing mental health services contractors stipulate that the state can recover its proportionate share of state funds used to acquire real property or equipment if the asset is sold prior to expiration of the holding period in which the state has an interest in the assets. The state can also recover its proportionate share of the fair value or the asset itself of any property or equipment no longer used for its original authorized purpose or state-approved alternative use during the holding period. The holding period is defined as 20 years for real property and the contract-approved useful life for equipment. As of

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
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Notes to Consolidated Financial Statements

June 30, 2010

June 30, 2010, there were no pending transactions requiring return of state funds relating to property and equipment.

Depreciation expense for the year ended June 30, 2010 for property and equipment acquired with state funds was approximately \$128,000 and is reflected in both depreciation expense and net assets released from restrictions for property and equipment. Cost, net of accumulated depreciation, of property and equipment acquired with state funds and in the possession of the Institute at June 30, 2010 was approximately \$842,000.

**(4) Long-Term Debt**

The Institute is obligated under long-term debt as follows:

Pasco County Industrial Development Bonds, Series 1996 A and B, at interest rates ranging from 5.01% to 6.60% (5.125% as of June 30, 2010) with principal and interest payable in monthly installments through September 30, 2011	\$ 108,617
Term loan payable to a bank, at a variable rate (7.70% as of June 30, 2010), payable in monthly installments of principal and interest through December 15, 2014	599,335
	707,952
Less current portion of long-term debt	(197,740)
	\$ 510,212

Maturities of long-term debt as of June 30, 2010 are as follows:

2011	\$ 197,740
2012	151,273
2013	135,020
2014	145,947
2015	77,972
	\$ 707,952

During the year ended June 30, 2001, Morton Plant Hospital Association, Inc. agreed to guarantee payments for the term loan payable to a bank. In addition, the bank modified certain covenants. As of June 30, 2010, management believes the Institute is in compliance with all required debt covenants.

Interest expense incurred on long-term debt was approximately \$60,000 for the year ended June 30, 2010.

The carrying amount of the Institute's long-term debt approximates its fair value at June 30, 2010.

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Notes to Consolidated Financial Statements

June 30, 2010

**(5) Leases**

The Institute leases certain facilities, office space, equipment, and land under noncancelable operating leases expiring at various times through 2024. Future minimum lease payments under noncancelable operating leases (with initial or remaining lease terms in excess of one year) are as follows at June 30, 2010:

2011		\$	754,179
2012			643,130
2013			601,609
2014			598,136
2015			517,232
Thereafter			<u>4,383,265</u>
Total minimum lease payments		\$	<u><u>7,497,551</u></u>

Total rent expense, including donated rent, was \$800,756 for the year ended June 30, 2010.

**(6) Retirement Plan**

The Institute participates in the BayCare Health System Retirement Plan (Plan). The defined contribution plan covers substantially all Institute employees who meet certain service requirements. For these employees, the Plan provides that the Institute will contribute 2% of wages and also match 50% of the employee's contributions up to 6% of the contributing employees' wages. Total contributions for the year ended June 30, 2010 were approximately \$635,000.

**(7) Related-Party Transactions**

Behavioral Health acts as the management agent for nine related entities, which sponsor U.S. Department of Housing and Urban Development (HUD) Section 811 projects. These entities have been awarded funding from HUD for the purpose of constructing and operating housing for disabled individuals.

The entities share some common board members with Behavioral Health. At June 30, 2010, approximately \$167,000 of amounts due to the Institute for expenses paid on behalf of these entities are included in prepaid expenses and other current assets in the consolidated balance sheet.

Life Management provides capitated mental health and other services to BayCare employees through employee benefit programs. Approximately \$1,381,000 of Life Management's capitation revenue in the accompanying consolidated statement of operations and changes in net assets is derived from BayCare.

Amounts classified in the consolidated balance sheet as due to affiliates at June 30, 2010 represent advances to the Institute for certain management fees, professional and liability, property and workers' compensation insurance, employees' health benefits, marketing, planning, data processing, and other expenses paid by MPMHC and BayCare on behalf of the Institute. The Institute is economically dependent upon BayCare to provide similar advances in the future in order for the Institute to maintain its current

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
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Notes to Consolidated Financial Statements

June 30, 2010

level of operations. Management of the Institute believes that BayCare will continue to make such advances through at least July 1, 2011.

Due to affiliates is classified as a long-term liability as there are no specific repayment terms established for the due to affiliates balance, and MPMHC and BayCare have indicated they will not require the Institute to make payments prior to July 1, 2011. MPMHC and BayCare do not charge interest to the Institute for unpaid balances.

**(8) Professional Liability**

Effective October 1, 1998, the Institute became insured through a retrospectively rated insurance agreement with BayCare's wholly owned insurance captive for all incidents reported after September 30, 1998. The insurance provided by the captive is on a claims-made basis. The liability related to the captive is recorded on BayCare's combined financial statements and the expense is allocated to the various BayCare affiliates.

**(9) Concentrations of Credit Risk**

The Institute grants credit without collateral to its patients, primarily residents of Pasco and Hernando Counties. These residents pay for these services on a sliding-fee scale based on their ability to pay for these services with public support. Client fees are collected either directly or through third parties. Accounts receivable are reported net of an estimated allowance for uncollectible accounts. The Institute does not charge interest on accounts receivable.

Grant and contract receivables represent funds due to the Institute from various state and local government entities based on contracts established during the fiscal year.

Approximately 30% of the Institute's revenue for the year ended June 30, 2010, was derived from the State of Florida, Department of Children and Families (DCF). As of June 30, 2010, approximately \$1,589,000 of grant and contract receivables was due from DCF. The credit risk for other concentrations of receivables is limited due to the number of contracts and other payors that provide payments for services.

**(10) Contingencies**

Grant monies received and disbursed by the Institute are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the Institute does not believe that such disallowances, if any, would have a material effect on the financial position of the Institute. As of January 28, 2011, there were no material questioned or disallowed costs as a result of grant audits in process or completed of which management was aware. Any adjustments to grant funding are recorded in the year the adjustment occurs.

The Institute is currently the subject of litigation involving matters that arise in the normal course of business. Based on current information, management believes at this time that the results of the litigation are not likely to have a material adverse effect on the financial position of the Institute.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
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Notes to Consolidated Financial Statements

June 30, 2010

**(11) Fair Value Measurements**

Fair value guidance defines fair value as the exit price that would be received to sell an asset or paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants on the measurement date. It requires investments to be grouped into three categories based on certain criteria as noted below:

Level 1: Fair value is determined by using quoted prices for identical assets or liabilities in active markets.

Level 2: Fair value is determined by using other than quoted prices that are observable for the asset or liability (e.g., quoted prices for identical assets or liabilities in inactive markets, quoted prices for similar assets or liabilities in active markets, observable inputs other than quoted prices, and inputs derived principally from or corroborated by observable market data by correlation or other means).

Level 3: Fair value is determined by using inputs based on management assumptions that are not directly observable.

At June 30, 2010, all of the Institute's cash and cash equivalents were categorized as Level 1 in the fair value hierarchy.

**(12) Subsequent Events**

The Institute has evaluated events and transactions occurring subsequent to June 30, 2010 as of January 28, 2011, which is the date the consolidated financial statements were available for issuance. Management believes that no material events have occurred since June 30, 2010 that requires recognition or disclosure in the consolidated financial statements.



## **OTHER FINANCIAL INFORMATION**

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Schedule 1 – Consolidating Balance Sheet Information

June 30, 2010

	<b>BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc.</b>	<b>Behavioral Health Management Services, Inc. d/b/a BayCare Life Management</b>	<b>Eliminations</b>	<b>Consolidated</b>
<b>Current assets:</b>				
Cash and cash equivalents	\$ 5,334	63	—	5,397
Patient accounts receivable, less allowance for doubtful accounts	1,096,880	1,093,158	—	2,190,038
Grant and contract receivables	2,378,570	—	—	2,378,570
Prepaid expenses and other current assets	460,257	115,604	—	575,861
<b>Total current assets</b>	<b>3,941,041</b>	<b>1,208,825</b>	<b>—</b>	<b>5,149,866</b>
Property and equipment, net	4,502,814	67,377	—	4,570,191
<b>Total assets</b>	<b>\$ 8,443,855</b>	<b>1,276,202</b>	<b>—</b>	<b>9,720,057</b>
<b>Current liabilities:</b>				
Accounts payable and accrued expenses	\$ 467,195	567,560	—	1,034,755
Accrued employee compensation and benefits	1,362,405	411,433	—	1,773,838
Current portion of long-term debt	197,740	—	—	197,740
<b>Total current liabilities</b>	<b>2,027,340</b>	<b>978,993</b>	<b>—</b>	<b>3,006,333</b>
Long-term debt, less current portion	510,212	—	—	510,212
Other long-term liabilities	100,078	—	—	100,078
Due to affiliates	3,807,930	5,836,464	—	9,644,394
<b>Total liabilities</b>	<b>6,445,560</b>	<b>6,815,457</b>	<b>—</b>	<b>13,261,017</b>
<b>Net assets (deficit):</b>				
Unrestricted	1,156,590	(5,539,255)	—	(4,382,665)
Temporarily restricted	841,705	—	—	841,705
<b>Total net assets (deficit)</b>	<b>1,998,295</b>	<b>(5,539,255)</b>	<b>—</b>	<b>(3,540,960)</b>
<b>Total liabilities and net assets (deficit)</b>	<b>\$ 8,443,855</b>	<b>1,276,202</b>	<b>—</b>	<b>9,720,057</b>

See accompanying independent auditors' report.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Schedule 2 – Consolidating Statement of Operations and Changes in Net Assets Information

June 30, 2010

	<b>BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc.</b>	<b>Behavioral Health Management Services, Inc. d/b/a BayCare Life Management</b>	<b>Eliminations</b>	<b>Consolidated</b>
Unrestricted revenues and other support:				
Net patient service revenue	\$ 12,366,181	3,876,381	—	16,242,562
Capitation revenue	3,797,407	1,637,391	—	5,434,798
Public support grants	18,451,175	—	—	18,451,175
Contributions	1,038,224	—	—	1,038,224
Investment income	33,340	—	—	33,340
Other	502,033	4,038	—	506,071
<b>Total unrestricted revenues and other support</b>	<b>36,188,360</b>	<b>5,517,810</b>	<b>—</b>	<b>41,706,170</b>
Expenses:				
Program services	26,991,874	6,871,144	—	33,863,018
Supporting services	7,190,048	1,098,713	—	8,288,761
<b>Total expenses</b>	<b>34,181,922</b>	<b>7,969,857</b>	<b>—</b>	<b>42,151,779</b>
Excess (deficiency) of unrestricted revenues and other support over expenses	2,006,438	(2,452,047)	—	(445,609)
Net assets released from restriction for property and equipment	128,067	—	—	128,067
Increase (decrease) in unrestricted net assets	2,134,505	(2,452,047)	—	(317,542)
Temporarily restricted net assets:				
Net assets released from restriction for property and equipment	(128,067)	—	—	(128,067)
Decrease in temporarily restricted net assets	(128,067)	—	—	(128,067)
Change in net assets	2,006,438	(2,452,047)	—	(445,609)
Net assets (deficit) at beginning of year	(8,143)	(3,087,208)	—	(3,095,351)
Net assets (deficit) at end of year	\$ 1,998,295	(5,539,255)	—	(3,540,960)

See accompanying independent auditors' report.

**BYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Statement of Functional Expenses

Year ended June 30, 2010

	Program services																																																																																																																																																																																																				
	Aftercare	Case management	Crisis support	Crisis stabilization	In Home On Site	Residential services	Detoxification substance abuse	Incidentals																																																																																																																																																																																													
Personnel services:									Salaries	14,328	121,217	968,655	3,384,737	366	778,322	447,302	—	Fringe benefits	3,973	33,614	268,566	938,476	101	215,828	124,036	—	Total personnel services expenses	18,301	154,831	1,237,221	4,323,213	467	994,150	571,338	—	Operating expenses:									Building occupancy	1,059	4,332	2,839	7,947	—	62,240	2,084	—	Professional services	315	217	61,615	408,640	—	16,594	24,910	—	Travel	38	10,316	1,099	4,055	—	1,399	—	—	Equipment costs	532	515	6,044	2,946	—	27,619	1,669	—	Food services	2,476	—	1,217	208,637	—	141,785	45,392	—	Medical and pharmacy	42	—	2,227	187,500	—	2,736	12,286	110,829	Insurance	—	—	—	—	—	—	—	—	Interest	—	—	—	—	—	—	—	—	Other supplies and expenses	203	1,933	10,542	22,858	—	12,995	2,092	120,829	Other	—	—	—	—	—	—	—	—	Donated items	2,450	115,200	—	71,327	—	159,101	—	—	Total operating expenses	7,115	132,513	85,583	913,910	—	424,469	88,433	231,658	Total personnel services and operating expenses	25,416	287,344	1,322,804	5,237,123	467	1,418,619	659,771	231,658	Indirect expenses:									Allocation of general and other support costs	1,189	19,721	112,715	370,030	30	79,244	50,622	—	Bad debt expense	—	305	15,066	52	1	(33)	17	—	Total all expenses	26,605	307,370	1,450,585	5,607,205	498	1,497,830	710,410	231,658
Salaries	14,328	121,217	968,655	3,384,737	366	778,322	447,302	—																																																																																																																																																																																													
Fringe benefits	3,973	33,614	268,566	938,476	101	215,828	124,036	—																																																																																																																																																																																													
Total personnel services expenses	18,301	154,831	1,237,221	4,323,213	467	994,150	571,338	—																																																																																																																																																																																													
Operating expenses:									Building occupancy	1,059	4,332	2,839	7,947	—	62,240	2,084	—	Professional services	315	217	61,615	408,640	—	16,594	24,910	—	Travel	38	10,316	1,099	4,055	—	1,399	—	—	Equipment costs	532	515	6,044	2,946	—	27,619	1,669	—	Food services	2,476	—	1,217	208,637	—	141,785	45,392	—	Medical and pharmacy	42	—	2,227	187,500	—	2,736	12,286	110,829	Insurance	—	—	—	—	—	—	—	—	Interest	—	—	—	—	—	—	—	—	Other supplies and expenses	203	1,933	10,542	22,858	—	12,995	2,092	120,829	Other	—	—	—	—	—	—	—	—	Donated items	2,450	115,200	—	71,327	—	159,101	—	—	Total operating expenses	7,115	132,513	85,583	913,910	—	424,469	88,433	231,658	Total personnel services and operating expenses	25,416	287,344	1,322,804	5,237,123	467	1,418,619	659,771	231,658	Indirect expenses:									Allocation of general and other support costs	1,189	19,721	112,715	370,030	30	79,244	50,622	—	Bad debt expense	—	305	15,066	52	1	(33)	17	—	Total all expenses	26,605	307,370	1,450,585	5,607,205	498	1,497,830	710,410	231,658																																				
Building occupancy	1,059	4,332	2,839	7,947	—	62,240	2,084	—																																																																																																																																																																																													
Professional services	315	217	61,615	408,640	—	16,594	24,910	—																																																																																																																																																																																													
Travel	38	10,316	1,099	4,055	—	1,399	—	—																																																																																																																																																																																													
Equipment costs	532	515	6,044	2,946	—	27,619	1,669	—																																																																																																																																																																																													
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Medical and pharmacy	42	—	2,227	187,500	—	2,736	12,286	110,829																																																																																																																																																																																													
Insurance	—	—	—	—	—	—	—	—																																																																																																																																																																																													
Interest	—	—	—	—	—	—	—	—																																																																																																																																																																																													
Other supplies and expenses	203	1,933	10,542	22,858	—	12,995	2,092	120,829																																																																																																																																																																																													
Other	—	—	—	—	—	—	—	—																																																																																																																																																																																													
Donated items	2,450	115,200	—	71,327	—	159,101	—	—																																																																																																																																																																																													
Total operating expenses	7,115	132,513	85,583	913,910	—	424,469	88,433	231,658																																																																																																																																																																																													
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Indirect expenses:									Allocation of general and other support costs	1,189	19,721	112,715	370,030	30	79,244	50,622	—	Bad debt expense	—	305	15,066	52	1	(33)	17	—	Total all expenses	26,605	307,370	1,450,585	5,607,205	498	1,497,830	710,410	231,658																																																																																																																																																																		
Allocation of general and other support costs	1,189	19,721	112,715	370,030	30	79,244	50,622	—																																																																																																																																																																																													
Bad debt expense	—	305	15,066	52	1	(33)	17	—																																																																																																																																																																																													
Total all expenses	26,605	307,370	1,450,585	5,607,205	498	1,497,830	710,410	231,658																																																																																																																																																																																													

See accompanying independent auditors' report.

(Continued)

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Statement of Functional Expenses  
Year ended June 30, 2010

	Program services						Total substance abuse and mental health
	Intervention	Medical services	Outpatient individual	Outreach	Prevention	Outpatient group	
<b>Personnel services:</b>							
Salaries	211,425	1,315,809	307,959	76,686	150,176	156,705	3,743,275
Fringe benefits	58,629	364,874	85,397	21,265	41,644	43,455	1,038,010
<b>Total personnel services expenses</b>	<b>270,054</b>	<b>1,680,683</b>	<b>393,356</b>	<b>97,951</b>	<b>191,820</b>	<b>200,160</b>	<b>4,781,285</b>
<b>Operating expenses:</b>							
Building occupancy	1,158	1,885	76	440	—	48	27,129
Professional services	2,076	830,022	1,098	231	7	580	21,233
Travel	7,492	15,351	131	3,887	6,085	95	131,609
Equipment costs	317	—	—	248	128	—	2,369
Food services	—	68	—	2	—	—	19
Medical and pharmacy	483	1,207	1,145	118	218	1,186	16,133
Insurance	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—
Other supplies and expenses	904	5,228	2,486	160	352	1,358	15,620
Other	—	—	—	—	—	—	—
Donated items	—	90,322	—	—	—	—	—
<b>Total operating expenses</b>	<b>12,430</b>	<b>944,083</b>	<b>4,936</b>	<b>5,086</b>	<b>6,790</b>	<b>3,267</b>	<b>214,112</b>
<b>Total personnel services and operating expenses</b>	<b>282,484</b>	<b>2,624,766</b>	<b>398,292</b>	<b>103,037</b>	<b>198,610</b>	<b>203,427</b>	<b>4,995,397</b>
<b>Indirect expenses:</b>							
Allocation of general and other support costs	22,308	135,063	32,102	9,692	18,627	17,855	443,685
Bad debt expense	3,626	44,783	8,217	302	6	5,563	61,771
<b>Total all expenses</b>	<b>308,418</b>	<b>2,804,612</b>	<b>438,611</b>	<b>113,031</b>	<b>217,243</b>	<b>226,845</b>	<b>5,500,853</b>
							<b>19,441,774</b>

See accompanying independent auditors' report.

(Continued)

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Statement of Functional Expenses  
Year ended June 30, 2010

	Program services			Supporting services			Total
	Other programs	Management Program Services	Non Administrative	Total program services	Administrative	Management Administrative Services	
<b>Personnel services:</b>							
Salaries	3,267,137	4,548,386	1,400,592	20,893,077	2,075,426	477,235	23,445,738
Fringe benefits	906,077	799,101	388,295	5,331,341	575,362	139,385	6,046,088
<b>Total personnel services expenses</b>	<b>4,173,214</b>	<b>5,347,487</b>	<b>1,788,887</b>	<b>26,224,418</b>	<b>2,650,788</b>	<b>616,620</b>	<b>29,491,826</b>
<b>Operating expenses:</b>							
Building occupancy	130,941	428,139	—	670,317	1,833,749	42,678	2,546,744
Professional services	713,400	98,957	—	2,179,895	554,951	206,863	2,941,709
Travel	93,374	37,857	—	312,788	74,972	5,620	393,380
Equipment costs	62,071	22,310	—	126,768	168,626	—	295,394
Food services	105,265	13,050	—	517,911	12,822	499	531,232
Medical and pharmacy	920,222	3,285	—	1,259,617	5,249	—	1,264,866
Insurance	—	65,795	—	65,795	281,222	49,070	396,087
Interest	—	—	—	—	59,700	—	59,700
Other supplies and expenses	464,565	82,434	—	744,559	170,478	17,076	932,113
Other	1,170	(22,995)	—	(21,825)	1,178,663	160,287	1,317,125
Donated items	599,823	—	—	1,038,223	250	—	1,038,473
<b>Total operating expenses</b>	<b>3,090,831</b>	<b>728,832</b>	<b>—</b>	<b>6,894,048</b>	<b>4,340,682</b>	<b>482,093</b>	<b>11,716,823</b>
<b>Total personnel services and operating expenses</b>	<b>7,264,045</b>	<b>6,076,319</b>	<b>1,788,887</b>	<b>33,118,466</b>	<b>6,991,470</b>	<b>1,098,713</b>	<b>41,208,649</b>
<b>Indirect expenses:</b>							
Allocation of general and other support costs	277,426	—	(1,788,887)	(198,578)	198,578	—	198,578
Bad debt expense	8,629	794,825	—	943,130	—	—	943,130
<b>Total all expenses</b>	<b>7,550,100</b>	<b>6,871,144</b>	<b>—</b>	<b>33,863,018</b>	<b>7,190,048</b>	<b>1,098,713</b>	<b>42,151,779</b>

See accompanying independent auditors' report.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Schedule of State Earnings

Year ended June 30, 2010

(Unaudited)

	<u>Suncoast Region</u>	<u>District 13</u>	<u>Combined</u>
Total expenditures	\$ 26,519,230	7,662,692	34,181,922
Less:			
Other state and federal funds	(5,750,897)	(506,209)	(6,257,106)
Nonmatch Substance Abuse and Mental Health funds	(2,914,212)	(916,131)	(3,830,343)
Unallowable costs	—	—	—
Total allowable expenditures	<u>\$ 17,854,121</u>	<u>6,240,352</u>	<u>24,094,473</u>
Total amount of state earnings (total allowable expenditures times 75%)	\$ 13,390,591	4,680,264	18,070,855
Amount of state funds received	<u>(6,031,485)</u>	<u>(2,072,830)</u>	<u>(8,104,315)</u>
State earnings in excess of state funds received	<u>\$ 7,359,106</u>	<u>2,607,434</u>	<u>9,966,540</u>

See accompanying independent auditors' report.





Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.  
 Funding Sources and Revenue Scheduler  
 Successcast  
 Year ended June 30, 2010  
 (Unaudited)

AGENCY: The Harbor Behavioral Health  
 CONTRACT #: Successcast Region

PERIOD: FROM 7/01/09 TO 6/30/10

PART I: ACTUAL FUNDING SOURCES & REVENUES

Children's Mental Health		STATE-DELEGATED SAMH CRTX CENTERS																					
		EMERGENCY STABILIZATION-Child Support		RECOVERY & RESILIENCY-Child Service		RECOVERY & RESILIENCY-CCST Individual		Total for Children's Mental Health (B+C+...+G <sub>1</sub> )		RECOVERY & RESILIENCY-Case Management		TREATMENT & AFTERCARE-IN-HOME & ON SITE		TREATMENT & AFTERCARE-Intervention Individual		TREATMENT & AFTERCARE- Outpatient Individual		TREATMENT & AFTERCARE- Outreach		PREVENTION		TREATMENT & AFTERCARE- Residential Services Level 2	
A		3	4	12	44	C <sub>1</sub>		2	11	14	15	16	18	19	20		21		22		23		
IA. TOTAL STATE SAMH FUNDING		\$21,005.96	\$55,796.04	\$48,694.00	\$136,047.00	\$761,445.00	\$0.00	\$34,658.81	\$900.61	\$2,46,427.44	\$8,000.00	\$87,178.00	\$654,831.93										
(1) From the District funding this contract																							
(2) From CFBN																							
IB. OTHER GOVT. FUNDING		\$11,168.70	\$478.12	\$30,022.78	\$136,536.04	\$1,188,700.00	\$196,801.58	\$123,111.11	\$0.00	\$118,826.12													
(1) Other State Agency Funding																							
(2) Medicaid																							
(3) Local Government																							
(4) Federal Grants and Contracts																							
(5) In-kind from local govt. only																							
IC. ALL OTHER REVENUES		\$101,893.32	\$35,828.83	\$30,022.78	\$136,536.04	\$201,081.37	\$0.00	\$0.00	\$0.00	\$116,965.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(1) 1st & 2nd Party Payments		\$5,203.48	\$5,744.02	\$98,186.94	\$1,448,817.86	\$1,862,547.44	\$14.27	\$0.25	\$3.05	\$9,888.80													
(2) 3rd Party Payments (except Medicare)		\$1,056,475.84	\$2,484.82	\$354,878.29	\$1,144,578.49	\$2,500,418.53	\$0.00	\$0.00	\$0.00	\$4,061.41	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12
(3) Medicare																							
(4) Contributions and Donations																							
(5) Other																							
(6) In-kind																							
TOTAL ACTUAL FUNDING =		\$1,087,794.16	\$46,101.38	\$70,018.83	\$2,855,277.44	\$4,416,402.77	\$0.00	\$0.25	\$3.05	\$37,345.20	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12
TOTAL ACTUAL FUNDING =		\$1,680,683.04	\$86,817.01	\$633,548.61	\$2,857,860.48	\$5,478,017.14	\$0.00	\$34,673.08	\$346,500.88	\$8,000.12	\$8,000.12	\$8,000.12	\$8,000.12	\$8,000.12	\$8,000.12	\$8,000.12	\$8,000.12	\$8,000.12	\$8,000.12	\$8,000.12	\$8,000.12	\$8,000.12	\$8,000.12

**Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.**  
 Funding Sources and Revenue Schedules

Suncoast  
 Year ended June 30, 2010  
 (Unaudited)

AGENCY: The Harbor Behavioral Health  
 CONTRACT #: Suncoast Region  
 PERIOD: FROM 7/01/09 TO 6/30/10

**PART I - ACTUAL FUNDING SOURCES & REVENUES**

A	Children's Substance Abuse										C1	C2	C3	D	E	
	24	23	38	TREATMENT & AFTERCARE- Outpatient Individual	14	14	19	29	35	Total for Children's Substance Abuse (B1+...+B10)						
<b>IA. TOTAL STATE BANK FUNDING</b>																
(1) From the District funding this contract																
(2) From CF8HN	\$514,977.00	\$1,018.00	\$95,286.83	\$2,110.48	\$64,357.00	\$467,208.87	\$21,400.00	\$533.36	\$0.00	\$795,779.81	\$5,473,577.42	\$2,731,079.80				
<b>IB. OTHER GOV'T FUNDING</b>																
(1) Other State Agency Funding																
(2) Medicaid	\$8,773.13	\$74,381.21	\$83,872.32	\$83,872.32	\$18,578.22	\$604.83	\$18,578.22	\$18,578.22	\$18,578.22	\$19,102.45	\$30,361.525	\$877,236.12	\$156,132.45			
(3) Local Government	\$1,774.50	\$1,774.50	\$1,774.50	\$1,774.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,863.80	\$1,254,394.00				
(4) Federal Grants and Contracts																
(5) In-kind from local gov't only																
<b>TOT. OTHER GOV'T FUNDING =</b>	\$10,547.63	\$76,261.21	\$85,646.82	\$85,646.82	\$18,578.22	\$604.83	\$18,578.22	\$18,578.22	\$18,578.22	\$19,102.45	\$30,361.525	\$877,236.12	\$156,132.45			
<b>IC. ALL OTHER REVENUES</b>																
(1) 1st & 2nd Party Payments	\$38,306.87	\$3,469.20	\$6,240.77	\$75,772.48	\$1,890.82	\$1,890.82	\$13,433.60	\$437.20	\$520.86	\$18,354.38	\$2,663,163.08	\$2,663,163.08	\$2,663,163.08			
(2) 3rd Party Payments (except Medicare)	\$170,634.30	\$1,388.48	\$5,595.78	\$275,852.85	\$4,511.17	\$4,511.17	\$178,193.31	\$5,790.28	\$1,139.80	\$189,642.37	\$5,653,898.12	\$5,653,898.12	\$5,653,898.12			
(3) Medicare				\$6,201.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$1,170.12	\$1,170.12			
(4) Contributions and Donations				\$2,062.82	\$5,447.07	\$5,447.07	\$37,837.04	\$1,231.41	\$580.80	\$41,844.45	\$18,138.37	\$173,648.10	\$173,648.10			
(5) Other	\$275,644.17	\$2,987.05	\$17,071.74	\$438,418.43	\$5,800.88	\$5,800.88	\$229,483.15	\$7,487.80	\$2,223.89	\$247,925.80	\$8,041,077.75	\$8,041,077.75	\$8,041,077.75			
<b>TOT. ALL OTHER REVENUES =</b>	\$730,648.80	\$13,865.95	\$180,419.78	\$741,503.88	\$64,357.00	\$28,562.83	\$18,578.22	\$18,578.22	\$18,578.22	\$19,102.45	\$30,361.525	\$877,236.12	\$156,132.45			
<b>TOTAL ACTUAL FUNDING =</b>																
	\$525,525.83	\$1,031,883.95	\$1,175,706.61	\$1,523,150.70	\$132,714.00	\$132,714.00	\$1,031,883.95	\$1,031,883.95	\$1,031,883.95	\$1,031,883.95	\$1,031,883.95	\$1,031,883.95	\$1,031,883.95			

Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.  
 Funding Sources and Revenue Schedules

Suncoast  
 Year ended June 30, 2010  
 (Unaudited)

PERIOD: FROM 7/01/09 TO 6/30/10

AGENCY: The Harbor Behavioral Health  
 CONTRACT #: Suncoast Region

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES	Tot. for All State-Designated Health Care Centers (D+E)		Non-SAMH Cost Center		Total Funding
	A	F	G	H	
<b>IA. TOTAL STATE FUNDING</b>	\$5,473,577.42	\$5,473,577.42			\$5,473,577.42
(1) From the District funding (the contract)	\$2,731,079.90	\$2,731,079.90			\$2,731,079.90
(2) From CF8HN					
<b>IB. OTHER GOVT. FUNDING</b>	\$30,351.95	\$3,118,932.52	\$3,146,884.07		\$3,146,884.07
(1) Other State Agency Funding	\$1,096,371.57	\$147,540.05	\$1,184,011.62		\$1,184,011.62
(2) Medicaid	\$1,316,574.13	\$1,316,574.13	\$1,316,574.13		\$1,316,574.13
(3) Local Government	\$1,203,287.50	\$1,203,287.50	\$1,203,287.50		\$1,203,287.50
(4) Federal Grants and Contracts	\$0.00	\$0.00	\$0.00		\$0.00
(5) In-kind from local govt. only	\$3,656,584.75	\$3,400,848.28	\$7,057,433.03		\$7,057,433.03
<b>TOT. OTHER GOVT. FUNDING =</b>					
<b>IC. ALL OTHER REVENUES</b>	\$2,852,181.06	\$130,551.32	\$3,082,732.40		\$3,082,732.40
(1) 1st & 2nd Party Payments	\$5,653,892.31	\$1,214,614.80	\$6,868,507.11		\$6,868,507.11
(2) 3rd Party Payments (except Medicare)	\$147,978.32	-410,988.84	\$137,879.68		\$137,879.68
(3) Medicare	\$25,000.00		\$25,000.00		\$25,000.00
(4) Contributions and Donations	\$186,987.47	\$1,177,642.39	\$1,364,629.86		\$1,364,629.86
(5) Other	\$247,048.88	\$485,018.59	\$732,067.47		\$732,067.47
(6) In-kind	\$9,216,084.16	\$2,487,899.46	\$11,703,983.62		\$11,703,983.62
<b>TOT. ALL OTHER REVENUES =</b>					
<b>TOTAL ACTUAL FUNDING =</b>	\$11,087,330.23	\$6,366,785.74	\$17,454,115.97		\$17,454,115.97

**Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.**  
**Funding Sources and Revenue Schedules**  
 Stroud  
 Year ended June 30, 2010  
 (Unaudited)

AGENCY: The Harbor Behavioral Health  
 CONTRACT #: BHS008740  
 PERIOD: From 6/1/09 To 6/30/10

EXPENSE CATEGORIES	Children's Mental Health												
	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>HA PERSONNEL EXPENSES</b>													
(1) Salaries	7,306	1,719,847	811,008	111,008	28,973	28,973	38,973	73,234	73,234	1,243,891	4,387,234	699,236	46,482
(2) Fringe Benefits	2,041	472,146	169,827	178,827	8,288	8,288	10,788	20,308	20,308	1,877	348,864	1,211,024	222,583
<b>TOTAL PERSONNEL EXPENSES</b>	9,347	2,191,993	980,835	290,835	37,261	37,261	49,761	93,542	93,542	1,245,768	5,598,298	1,920,819	68,765
<b>INDIRECT EXPENSES</b>													
(1) Building Occupancy	6,076	3,828	321	1,104	400	400	673	673	673	8,818	28,889	608	374
(2) Professional Services	22,824	262,318	338,390	338,390	157	157	1,465	1,465	1,465	14,183	569,328	83,840	1,528
(3) Travel	3,499	838	334	810	2,008	2,008	178	2,229	2,229	38,245	81,105	898	44
(4) Equipment	1,147	5,513	178	178	7	7	14,838	14,838	14,838	1,379	10,828	118	419
(5) Food Services	114,800	82	178	178	2	2	347	347	347	18	129,231	33,188	8
(6) Medical and Pharmacy	133,008	1,875	70	178	1	1	110,829	110,829	110,829	187	246,120	33,188	150
(7) Subcontracted Services	400	197	197	197	1	1	479	479	479	1	1	1	1
(8) Insurance	153	11,977	9,387	147	2,270	2,270	65	2,019	2,019	1,537	109,781	2,801	714
(9) Operating Supplies & Expenses													
(10) Other													
(11) Charitable													
(12) Donated Items													
<b>TOTAL OTHER EXPENSES</b>	44,182	5,100	3,828	3,828	1,132	1,132	20,648	20,648	20,648	317	327,708	164,740	3,081
<b>TOTAL PERSONNEL &amp; OTHER EXP.</b>	13,829	2,246,993	984,663	294,663	38,393	38,393	70,409	114,190	114,190	1,246,085	5,926,006	2,085,559	72,846
<b>INDIRECT INDIRECT COSTS</b>													
(4) Other Support Costs (Outside)	811	143,774	60,706	53,848	2,482	2,482	6,077	6,077	6,077	103,102	363,372	84,892	3,648
(5) Administration	2,857	433,851	253,820	140	1,041	1,041	42,857	42,857	42,857	2,384	2,029,284	387,600	19,281
(6) Bad Debt	3,585	678,837	314,482	104	20,185	20,185	232	232	232	19,847	49,880	38	788
<b>TOTAL INDIRECT COSTS</b>	7,253	1,256,462	628,908	543,092	24,649	24,649	49,166	49,166	49,166	2,764	2,461,316	432,728	23,824
<b>TOTAL ACTUAL OPER. EXPENSES</b>	21,361	3,503,455	1,613,571	837,755	63,042	63,042	119,575	163,356	163,356	1,248,850	8,387,332	2,518,287	96,670
<b>NO. UNALLOWABLE COSTS</b>													
<b>NET TOTAL BULK LINES OF CREDIT EQUIVALENT</b>													
<b>TOTAL ALLOWABLE PRE-TO OPERATING EXP.</b>													
Excluding 64 MM Credit Equivalent	13,246	3,125,580	1,153,236	628	53,404	53,404	72,089	109,204	109,204	1,234	8,217,290	1,613,350	66,275
<b>NET CAPITAL EXPENDITURES</b>													

**NOTES TO FINANCIAL STATEMENTS**  
 1. Refer to the notes to the financial statements and to the terms of this agency's contract with the department.  
 2. See accompanying independent auditor's report.

Baycare Behavioral Health Inc. dba. The Harbor Behavioral Health Institute, Inc.  
 Funding Sources and Revenue Schedules  
 Successful  
 Year ended June 30, 2010  
 (Unaudited)

AGENCY: The Harbor Behavioral Health  
 CONTRACT # Subcontract Budget  
 PERIOD: FROM 7/01/09 TO 6/30/10  
 STATE OPERATIONAL BUDGET CENTERS

EXPENSE CATEGORIES	AGENCY BUDGET CENTERS										TOTAL	
	11	12	13	14	15	16	17	18	19	20	21	22
<b>RECOVERY &amp; REENTRY SERVICES</b>	120,437	3,013,643	31,002	14,125	5,730	54,702	235,839	317,465	4,292	97,291	1,090,628	87,223
(1) Substance Abuse	334,453	184,233	101	49,251	1,803	15,108	70,844	48,043	1,190	24,234	284,112	16,641
(2) Family Support	1,586,770	3,197,776	28,828	182,200	7,282	89,271	328,743	408,528	5,484	111,825	1,284,740	86,968
<b>RECOVERY &amp; REENTRY SERVICES - OTHER</b>	5,714	2,115	19	47	40	1,252	23,649	1,479	366	25	26,879	16
(1) Building Occupancy	3,983	315,645	10	302	71	1,803	5,090	17,881	45	186	25,293	16
(2) Professional Services	32,607	38,394	14	34	251	1,447	8,204	1,188	157	16	9,242	8
(3) Equipment	40	40										
(4) Food Services	33,193											
(5) Medical and Pharmacy	14,891	34,789		1,165			51,963	32,219	464		84,648	
(6) Transportation Services							1,254	4,731	21		11,828	
(7) Insurance												
(8) Interest Paid												
(9) Operating Supplies & Expenses	2,407	7,167		318	7	114	5,906	1,465	119	801	9,210	76
(10) Other												
(11) Donated Items												
<b>TOTAL PERSONNEL EXPENSES</b>	56,362	452,728	33	10,833	2,400	1,583	72,728	82,770	3,241	1,547	300,712	23,068
<b>TOTAL PERSONNEL &amp; OTH. EXP.</b>	1,614,482	3,641,502	36,839	181,600	7,751	71,933	484,644	466,308	8,225	133,172	1,609,462	109,965
<b>NON-DISTRIBUTED INDIRECT COSTS</b>	101,282	307,732	1,743	12,291	480	4,539	21,238	24,244	308	7,251	84,008	5,578
(A) Other Support Costs (Expense)	487,237	1,123,023	7,716	65,086	2,227	20,642	142,201	134,875	2,382	32,823	491,391	24,875
(B) Administration	11,215	21,397	31	1,793	67	42	42	17		3,192	10,284	
(C) Fuel Debt	810,284	1,352,152	9,488	72,552	2,776	25,181	183,471	160,268	2,748	62,885	589,821	36,253
<b>TOTAL INDIRECT COSTS</b>	2,228,866	4,980,654	38,257	244,182	10,528	67,814	469,218	629,242	11,073	109,137	2,189,073	116,118
<b>TOTAL ALLOWABLE PRODUCE EQUIVALENT</b>	2,228,866	4,980,654	38,257	244,182	10,528	67,814	469,218	629,242	11,073	109,137	2,189,073	116,118
<b>TOTAL CAPITAL EXPENDITURES</b>												

AGENCY: The Harbor Behavioral Health  
 CONTRACT # Subcontract Budget  
 PERIOD: FROM 7/01/09 TO 6/30/10  
 STATE OPERATIONAL BUDGET CENTERS

RECOVERY & REENTRY SERVICES  
 RECOVERY & REENTRY SERVICES - OTHER  
 TOTAL PERSONNEL EXPENSES  
 TOTAL PERSONNEL & OTH. EXP.  
 NON-DISTRIBUTED INDIRECT COSTS  
 TOTAL INDIRECT COSTS  
 TOTAL ALLOWABLE PRODUCE EQUIVALENT  
 TOTAL CAPITAL EXPENDITURES

**Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.**  
**Pending Sources and Revenue Schedules**  
**Sumcast**  
**Year ended June 30, 2010**  
**(Unaudited)**

EXPENSE CATEGORY	TREATMENT & AFTER-CARE - Adult		TREATMENT & AFTER-CARE - Adolescent		Total for Children's Specialty Clinic (B-1)-(B-2)	Total for State Bank- Focused Cost Centers (C1)-(C4)	Total for Non-State Funded State Cost Centers (D-E)	Total for All State- Designated Adult Cost Centers (F)	Non-AMH Cost Center	Other Support Costs (Optional)	Administration	Total Funding
	18	28	38	48								
<b>MA. PERSONNEL EXPENSES</b>												
(1) Salaries	\$ 308,231	\$ 10,035	\$ 16,895	\$ 429,865	\$ 4,276,210	\$ 67,400	\$ 9,041,870	\$ 82,244,617	\$ 678,419	\$ 1,201,276	\$ 1,201,276	\$ 14,248,288
(2) Fringe Benefits	\$ 46,522	\$ 2,382	\$ 4,710	\$ 12,083	\$ 2,221,086	\$ 28,108	\$ 2,672,256	\$ 202,800	\$ 241,987	\$ 468,158	\$ 468,158	\$ 3,968,782
<b>TOTAL PERSONNEL EXPENSES</b>	\$ 354,753	\$ 12,417	\$ 21,605	\$ 541,948	\$ 6,497,296	\$ 95,508	\$ 11,714,126	\$ 82,447,417	\$ 920,406	\$ 1,669,434	\$ 1,669,434	\$ 18,217,070
<b>MS. OTHER EXPENSES</b>												
(1) Building Occupancy	\$ 20,268	\$ 643	\$ 1,051	\$ 49,895	\$ 69,865	\$ 16,628	\$ 64,223	\$ 1,622,866	\$ 1,422,866	\$ -	\$ -	\$ 1,622,866
(2) Professional Services	\$ 7,000	\$ 200	\$ 2,710	\$ 142,384	\$ 1,423,884	\$ 1,918	\$ 64,893	\$ 430,642	\$ 430,642	\$ -	\$ -	\$ 2,023,612
(3) Travel	\$ 1,179	\$ 38	\$ 2,441	\$ 10,212	\$ 10,212	\$ 23,110	\$ 17,232	\$ 87,284	\$ 86,176	\$ -	\$ -	\$ 263,294
(4) Equipment	\$ 12,148	\$ 286	\$ 12,434	\$ 52,523	\$ 52,523	\$ 28,914	\$ 28,914	\$ 98,796	\$ 98,796	\$ -	\$ -	\$ 238,296
(5) Food Services	\$ 49,534	\$ 1,812	\$ 61,446	\$ 258,715	\$ 258,715	\$ 201	\$ 258,916	\$ 100,884	\$ 9,950	\$ -	\$ -	\$ 413,829
(6) Medical and Pharmacy	\$ 848	\$ 21	\$ 867	\$ 277,242	\$ 277,242	\$ 1,660	\$ 300,222	\$ 772,737	\$ 4,073	\$ -	\$ -	\$ 1,817,092
(7) Stenographic Services	\$ -	\$ -	\$ -	\$ 478	\$ 478	\$ -	\$ 478	\$ -	\$ -	\$ -	\$ -	\$ 16,641
(8) Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,228
(9) Interest Paid	\$ 2,817	\$ 64	\$ 2,747	\$ 138,892	\$ 138,892	\$ 281,083	\$ 348,248	\$ 2,202,408	\$ 46,221	\$ -	\$ -	\$ 4,221,757
(10) Other	\$ 35,648	\$ 1,231	\$ 3,777	\$ 24,878	\$ 24,878	\$ 30	\$ 30	\$ 489	\$ 12,291	\$ -	\$ -	\$ 72,665
(11) Operating Supplies & Expenses	\$ 121,084	\$ 2,278	\$ 124,890	\$ 2,128,807	\$ 2,128,807	\$ 32,044	\$ 2,448,851	\$ 4,501,554	\$ 114,268	\$ -	\$ -	\$ 11,558,688
(12) Donated Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,749
<b>TOTAL OTHER EXPENSES</b>	\$ 122,814	\$ 17,094	\$ 21,695	\$ 695,146	\$ 6,818,037	\$ 178,700	\$ 10,987,777	\$ 58,028,888	\$ 1,111,788	\$ -	\$ -	\$ 26,422,287
<b>MS. UNALLOWABLE INDIRECT COSTS</b>												
(a) Other Support Costs (Optional)	\$ 25,844	\$ 437	\$ 1,409	\$ 24,410	\$ 94,420	\$ 5,714	\$ 79,224	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 10,000
(b) Administration	\$ 150,270	\$ 4,912	\$ 4,234	\$ 199,781	\$ 2,823,288	\$ 339,098	\$ 4,162,394	\$ 1,840,000	\$ 1,840,000	\$ -	\$ -	\$ 3,680,298
(c) Bad Debt	\$ 175,779	\$ 5,746	\$ 7,843	\$ 258,096	\$ 4,127,818	\$ 751	\$ 4,127,818	\$ 87,408	\$ 87,408	\$ -	\$ -	\$ 88,333
<b>TOTAL UNALLOWABLE INDIRECT COSTS</b>	\$ 351,893	\$ 11,095	\$ 13,496	\$ 482,287	\$ 7,955,526	\$ 105,364	\$ 12,979,434	\$ 2,937,408	\$ 2,937,408	\$ -	\$ -	\$ 3,778,631
<b>MS. UNALLOWABLE COSTS</b>												
<b>MS. TOTAL ALLOWABLE INDIRECT COSTS</b>	\$ 351,893	\$ 11,095	\$ 13,496	\$ 482,287	\$ 7,955,526	\$ 105,364	\$ 12,979,434	\$ 2,937,408	\$ 2,937,408	\$ -	\$ -	\$ 3,778,631
<b>MS. TOTAL BANK LINES OF CREDIT EQUIVALENT</b>												
<b>TOTAL ALLOWABLE PRO-FO OPERATING EXP.</b>	\$ 688,703	\$ 22,830	\$ 29,238	\$ 931,242	\$ 17,417,282	\$ 1,915,170	\$ 19,996,432	\$ 97,528,796	\$ 97,528,796	\$ -	\$ -	\$ 28,519,231
<b>MS. CAPITAL EXPENDITURES</b>												

Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.  
 I certify the above to be an accurate projection and in agreement with the

See accompanying independent auditor's report

**Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.**  
**Funding Sources and Revenue Schedules**  
**District 13-Hernando**  
**Year ended June 30, 2010**  
**(Unaudited)**

AGENCY: The Harbor Behavioral Health  
 CONTRACT #: 090613  
 PERIOD: FROM 7/01/09 TO 6/30/10

FUNDING SOURCES & REVENUE	Adult Mental Health				Children's Mental Health				Adult Substance Abuse				TOTAL STATE BANK FUNDING
	EMERGENCY STABILIZATION-Child Stabilization	EMERGENCY STABILIZATION-Child Support	RECOVERY & REABILITATION-Child Services	RECOVERY & REABILITATION-Child Support	EMERGENCY STABILIZATION-Child Stabilization	EMERGENCY STABILIZATION-Child Support	RECOVERY & REABILITATION-Child Services	RECOVERY & REABILITATION-Child Support	TREATMENT & AFTERCARE-Case Management	TREATMENT & AFTERCARE-Intervention	TOTAL STATE BANK FUNDING		
\$544,182.00	\$24,218.00	\$24,452.00	\$56,750.00	\$1,103,325.00	\$7,004.00	\$115,685.00	\$46,346.98	\$65,482.02	\$38,806.00	\$289,438.50	\$1,238.42	\$6,403.84	
\$1,724.08	\$3,238.84	\$41,018.44	\$133,277.20	\$0.00	\$303.44	\$1,890.87	\$7,800.28	\$25,624.48	\$105,686.75	\$7.38	\$18,919.58	\$38,006.81	
\$48,200.44	\$71,892.73	\$186,584.24	\$40,615.00	\$387,786.14	\$14,311.88	\$48,348.27	\$32,037.72	\$18,674.96	\$120,324.41	\$6,532.70	\$10,538.28		
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
\$2,173.38	\$20,333.83	\$132,213.25	\$338,371.15	\$513,891.42	\$485.28	\$10,042.28	\$38,273.97	\$729,487.00	\$783,234.44	\$4,857.42	\$18,478.80		
\$544,052.83	\$8,582.78	\$267,234.87	\$505,145.20	\$1,103,686.78	\$113,970.08	\$3,257.97	\$47,844.88	\$28,027.99	\$1,105,893.84	\$2,794.10	\$8,317.40		
\$2,185.08	\$474.78	\$60,203.52	\$60,203.52	\$60,203.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$489.47	\$1,538.04		
\$548,414.20	\$8,814.42	\$267,862.89	\$565,348.72	\$1,163,890.30	\$114,055.36	\$3,257.97	\$47,844.88	\$28,027.99	\$1,105,893.84	\$2,794.10	\$8,317.40		
\$82,821.28	\$362,356.83	\$810,680.07	\$1,516,610.79	\$3,780,348.08	\$301,642.41	\$178,888.18	\$174,177.86	\$1,978,889.72	\$3,431,887.98	\$60,648.98	\$48,333.03	\$128,961.00	
<b>TOTAL ACTUAL FUNDING *</b>													

**M. TOTAL STATE BANK FUNDING**  
 (1) From the District funding this contract  
 (2) From CPBHA

**N. OTHER GOVT. FUNDING**  
 (1) Other State Agency Funding  
 (2) Medicaid  
 (3) Local Government  
 (4) Federal Grants and Contracts  
 (5) In-kind from local govt. only

**O. ALL OTHER REVENUES**  
 (1) 1st & 2nd Party Payments  
 (2) 3rd Party Payments (except Medicare)  
 (3) Medicare  
 (4) Contributions and Donations  
 (5) Other  
 (6) In-kind

**Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.**  
**Funding Sources and Revenue Schedules**  
 District 13 - Hillsborough  
 Year ended June 30, 2010  
 (Unaudited)

AGENCY: The Harbor Behavioral Health  
 CONTRACT #: District 13

PERIOD: FROM 7/01/08 TO 6/30/10

STATE-ORIGINATED BAHM COST CENTERS

FUNDING SOURCES & REVENUES	CHILDREN'S SUBSTANCE ABUSE										Total for Children's Substance Abuse (B1...-B10)	
	16	18	24	28	35	11	14	15	16	18		
	PREVENTION/Prevention	TREATMENT & AFTERCARE- Residential Activities Level 2	DETOR-Substance Abuse Detox	Recovery & Relapse/Incidental Exp	TREATMENT & AFTERCARE- Outpatient Group	TREATMENT & AFTERCARE- Intervention	TREATMENT & AFTERCARE- Individual	TREATMENT & AFTERCARE- Outreach	PREVENTION/Prevention	TREATMENT & AFTERCARE- Services Level 1	TREATMENT & AFTERCARE- Outpatient Group	
<b>II. TOTAL STATE BAHM FUNDING</b>												
(1) From the District funding (to be verified)	\$49,916.00	\$147,149.98	\$210,058.00	\$40,000.00	\$48,844.46	\$31,844.85	\$591.42	\$63,800.46	\$46,261.00	\$122,813.31	\$65.26	\$739,088.00
(2) From OPDRN												\$0.00
<b>III. OTHER GOVT. FUNDING</b>												
(1) Other State Agency Funding												
(2) Medicaid	45.76		\$3,586.87		\$28,421.01	\$6,121.48	\$2,879.10	-81.26	-53.08	\$3,462.47	\$27.88	\$3,462.47
(3) Local Government			\$725.50		\$9,211.37	\$7,890.39						\$0.00
(4) Federal Grants and Contracts												\$0.00
(5) In-laid from local govt. o/w												\$0.00
<b>TOT. OTHER GOVT. FUNDING *</b>	45.76	\$4,312.77	\$725.50	\$0.00	\$38,632.38	\$14,011.87	\$2,879.10	-81.26	-53.08	\$3,462.47	\$27.88	\$18,536.98
<b>IV. ALL OTHER REVENUES</b>												
(1) 1st & 2nd Party Payments	\$10.52	\$6,600.35	\$15,602.00		\$3,005.20	\$60,615.19	\$675.20	89.00	\$7.26	\$2,892.89	\$69.78	\$6,862.82
(2) 3rd Party Payments (except Medicaid)	\$49.51	\$7,232.31	\$7,607.85		\$4,197.20	\$11,429.47	\$142.51	\$1.08	\$41.78	\$3,210.16	\$14.51	\$32,988.54
(3) Medicare					\$1,288.09	\$3,668.80						\$0.00
(4) Contributions and Donations	\$28.34	\$9.38			\$508.85	\$1,754.49	\$23.87	\$28.68	\$79.91		\$2.44	\$927.87
(5) Other												\$0.00
(6) In-laid												\$7,087.78
<b>TOT. ALL OTHER REVENUES *</b>	\$108.37	\$7,556.72	\$23,209.85	\$0.00	\$16,804.24	\$81,384.23	\$841.78	\$37.34	\$148.96	\$42,785.82	\$86.73	\$47,136.11
<b>TOTAL ACTUAL FUNDING **</b>	\$10,288.81	\$37,471.71	\$352,288.82	\$40,000.00	\$103,871.67	\$15,360,851.82	\$4,658.20	\$84,131.14	\$44,506.96	\$168,041.10	\$483.85	\$301,756.79



Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.  
 Funding Sources and Revenue Schedules  
 District 13—Hernando  
 Year ended June 30, 2010  
 (Unaudited)

AGENCY: The Harbor Behavioral Health  
 CONTRACT #: District 13  
 PERIOD: FROM 7/01/09 TO 6/30/10

FUNDING SOURCES & REVENUES	Total for State-Administered Cost Centers (C1...C2)		Total for Non-State-Funded State Cost Centers (D+E)		Total for All State-Designated SAMH Cost Centers (D+E)		Total Funding
	A	B	C	D	E	F	
<b>III. TOTAL STATE GRANT FUNDING</b>							
(1) From the District funding the contract	\$2,061,488.79					\$2,061,488.79	\$2,061,488.79
(2) From CPBWA	\$0.00					\$0.00	\$0.00
<b>IV. OTHER GOVT. FUNDING</b>							
(1) Other State Agency Funding	\$3,237.47	\$16,586.27			\$2,327.47	\$4,329.40	\$5,596.87
(2) Medicaid	\$362,953.44				\$397,918.71	\$57,762.84	\$495,201.55
(3) Local Government	\$119,005.84				\$518,000.84		\$518,000.84
(4) Federal Grants and Contracts	\$41,240.90				\$41,240.90		\$41,240.90
(5) Included from local govt. only	\$0.00				\$0.00		\$0.00
<b>TOT. OTHER GOVT. FUNDING =</b>	<b>\$841,584.35</b>	<b>\$16,586.27</b>			<b>\$956,177.82</b>	<b>\$54,112.24</b>	<b>\$1,022,239.86</b>
<b>VC. ALL OTHER REVENUES</b>							
(1) 1st & 2nd Party Payments	\$1,243,098.87	\$6.22			\$1,243,105.09	\$43,928.77	\$1,247,033.86
(2) 3rd Party Payments (except Medicare)	\$2,251,718.84	\$3,381.55			\$2,255,100.40	\$466,475.54	\$2,411,723.03
(3) Medicare	\$37,746.00	\$59.08			\$37,785.08	-43,468.72	\$24,200.96
(4) Contributions and Donations	\$0.00				\$0.00		\$0.00
(5) Other	\$101,838.42				\$101,838.42	\$114,427.00	\$216,053.42
(6) In-Had	\$197,111.80				\$197,111.80	\$120,043.41	\$326,155.21
<b>TOT. ALL OTHER REVENUES =</b>	<b>\$4,031,440.33</b>	<b>\$3,446.85</b>			<b>\$4,034,887.16</b>	<b>\$1,460,316.04</b>	<b>\$4,779,275.18</b>
<b>TOTAL ACTUAL FUNDING =</b>	<b>\$7,674,497.87</b>	<b>\$20,038.12</b>			<b>\$7,694,535.99</b>	<b>\$666,500.24</b>	<b>\$8,899,024.03</b>

Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.  
 Funding Source and Revenue Schedule  
 District 13-Harmond  
 Year ended June 30, 2010  
 (Unaudited)

AGENCY: The Harbor Behavioral Health  
 CONTRACT #: DISTRICT 13  
 PERIOD: FROM 01/01/09 TO 06/30/10

EXPENSE CATEGORIES	Adult Mental Health				Children's Mental Health				RECOVERY & REHABILITATION SERVICES	EMERGENCY STABILIZATION-Support	RECOVERY & REHABILITATION SERVICES	RECOVERY & REHABILITATION SERVICES	TREATMENT & APPROPRIATE-Case Management	TREATMENT & APPROPRIATE-Placement
	EMERGENCY STABILIZATION	EMERGENCY STABILIZATION-Chris Support	RECOVERY & REHABILITATION SERVICES	RECOVERY & REHABILITATION SERVICES	EMERGENCY STABILIZATION-Crisis Stabilization	EMERGENCY STABILIZATION-Support	RECOVERY & REHABILITATION SERVICES	RECOVERY & REHABILITATION SERVICES						
A	3	4	12	44	3	4	12	44	C1	C2	C3	44	2	11
<b>PA - PERSONNEL EXPENSES</b>														
(1) Salaries	708,888	306,127	206,628	511,150	1,839,775	182,788	46,124	787,837	1,099,248	292,728	11,138	232,821	92,898	30,790
(2) Fringe Benefits	186,599	57,174	37,853	44,172	453,478	28,850	11,138	232,821	292,728	11,138	232,821	92,898	30,790	8,527
<b>TOTAL PERSONNEL EXPENSES</b>	<b>895,487</b>	<b>363,301</b>	<b>244,481</b>	<b>555,322</b>	<b>2,293,253</b>	<b>211,638</b>	<b>57,262</b>	<b>1,020,658</b>	<b>1,391,976</b>	<b>303,866</b>	<b>22,276</b>	<b>465,642</b>	<b>123,696</b>	<b>39,317</b>
<b>NR - OTHER EXPENSES</b>														
(1) Building Occupancy	976	-	286	6,703	7,845	-	-	81	6,003	6,003	-	6,003	4,312	16
(2) Professional Services	78,283	20,823	233,243	1,018	337,237	15,880	44,858	2,069	76,095	76,095	-	76,095	119	218
(3) Travel	548	132	336	20,085	21,061	65	95	42,872	42,872	42,872	-	42,872	10,202	81
(4) Equipment	1,487	75	2,177	615	3,177	37	37	344	882	882	-	882	915	-
(5) Food Services	49,839	795	57	50,692	50,692	372	11	10,858	10,858	10,858	-	10,858	-	-
(6) Medical and Pharmacy	25,865	368	132	28,275	28,275	178	26	711	828	828	-	828	-	-
(7) Subcontracted Services	-	50	-	-	50	-	-	-	24	24	-	24	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	6,848	295	850	8,070	16,081	1,434	193	3,008	6,248	6,248	-	6,248	1,750	409
(11) Other	2,185	-	40,872	-	42,857	-	-	-	-	-	-	-	-	-
(12) Donated Items	184,101	20,247	275,511	36,489	504,448	34,216	92,887	55,170	188,511	188,511	-	188,511	132,199	988
<b>TOTAL OTHER EXPENSES</b>	<b>274,807</b>	<b>70,462</b>	<b>241,887</b>	<b>40,187</b>	<b>857,081</b>	<b>50,593</b>	<b>144,973</b>	<b>60,349</b>	<b>244,644</b>	<b>244,644</b>	<b>104,237</b>	<b>1,028,824</b>	<b>250,863</b>	<b>40,212</b>
<b>TOT. PERSONNEL &amp; OTH. EXP.</b>	<b>1,170,294</b>	<b>433,763</b>	<b>486,368</b>	<b>595,509</b>	<b>3,150,334</b>	<b>262,231</b>	<b>172,235</b>	<b>1,081,007</b>	<b>1,636,620</b>	<b>548,510</b>	<b>126,503</b>	<b>1,494,466</b>	<b>374,559</b>	<b>79,529</b>
<b>MC - ON TRIBUTED MONETARY COSTS</b>														
(1) Other Support Costs (Optional)	133,531	36,826	38,016	46,801	308,128	27,775	19,228	7,504	143,910	143,910	-	143,910	17,297	5,793
(2) Administration	299,216	72,378	129,786	175,132	676,499	54,901	36,748	23,803	283,084	283,084	-	283,084	87,881	19,280
(3) User Only	3	2,647	42,171	1	27,448	1	1,307	2,614	2,703	2,703	-	2,703	271	1,572
<b>TOT. ON TRIBUTED MONETARY COSTS</b>	<b>432,750</b>	<b>111,851</b>	<b>170,879</b>	<b>221,934</b>	<b>1,012,155</b>	<b>82,677</b>	<b>57,283</b>	<b>33,921</b>	<b>429,797</b>	<b>429,797</b>	<b>-</b>	<b>429,797</b>	<b>179,369</b>	<b>17,365</b>
<b>TOTAL ACTUAL OPER. EXPENSES</b>	<b>1,603,044</b>	<b>545,614</b>	<b>657,247</b>	<b>817,443</b>	<b>4,002,489</b>	<b>344,908</b>	<b>229,518</b>	<b>1,114,936</b>	<b>1,881,264</b>	<b>978,307</b>	<b>126,503</b>	<b>1,924,263</b>	<b>553,928</b>	<b>96,894</b>
<b>NO. UNALLOWABLE COSTS</b>														
<b>MC - UNALLOWABLE COSTS</b>														
<b>MC - TOTAL BARRIERS OF CREDIT BALANCE</b>														
<b>TOT. ALLOWABLE PROVO OPERATING EXP.</b>	<b>1,603,044</b>	<b>545,614</b>	<b>657,247</b>	<b>817,443</b>	<b>4,002,489</b>	<b>344,908</b>	<b>229,518</b>	<b>1,114,936</b>	<b>1,881,264</b>	<b>978,307</b>	<b>126,503</b>	<b>1,924,263</b>	<b>553,928</b>	<b>96,894</b>
<b>Including BARRIERS Credit Equivalent</b>														
<b>MC - CAPITAL EXPENDITURES</b>														

DATE: 06/30/2010 10:51:07 AM  
 I certify the above to be an accurate projection used in agreement with this agency's records and with the terms of the agency's contract with the department.  
 Title \_\_\_\_\_  
 Signature \_\_\_\_\_

Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.  
 Funding Source: The Harbor Services  
 Child Welfare Services  
 Year ended June 30, 2019  
 (Unaudited)

AGENCY: The Harbor Behavioral Health  
 CONTRACT #: District 13

PERIOD: FROM 7/01/09 TO 6/30/10

2019 7-30-10 PEST-05

EXPENSE CATEGORY	Child's Substance Abuse					Total for Abuse Substance Abuse (0+...+5)	TREATMENT & AFTERCARE-Substance Abuse (0+...+5)	TREATMENT & AFTERCARE-Substance Abuse (0+...+5)	TREATMENT & AFTERCARE-Substance Abuse (0+...+5)	TREATMENT & AFTERCARE-Substance Abuse (0+...+5)
	14	18	19	24	28					
<b>MA PERSONNEL EXPENSES</b>										
(1) Salaries	\$ 58,220	\$ 38,093	\$ 42,748	\$ 129,807	\$ 46,183	\$ 476,824	\$ 16,000	\$ 4,478	\$ 24,186	\$ 67,486
(2) Fringe Benefits	\$ 13,228	\$ 2,220	\$ 23,138	\$ 38,985	\$ 12,809	\$ 122,187	\$ 4,171	\$ 1,225	\$ 8,870	\$ 15,565
<b>TOTAL PERSONNEL EXPENSES</b>	\$ 71,448	\$ 40,313	\$ 65,886	\$ 168,792	\$ 58,992	\$ 600,011	\$ 20,171	\$ 5,703	\$ 33,056	\$ 83,051
<b>MA OTHER EXPENSES</b>										
(1) Building Occupancy	\$ 29	\$ -	\$ 7,714	\$ 605	\$ 23	\$ 12,086	\$ -	\$ -	\$ -	\$ 3,796
(2) Professional Services	\$ 400	\$ 4	\$ 1,860	\$ 7,229	\$ 316	\$ 9,309	\$ -	\$ -	\$ 3	\$ 1,319
(3) Travel	\$ 97	\$ 1,764	\$ -	\$ -	\$ 77	\$ 12,370	\$ -	\$ 1,618	\$ 1,231	\$ 220
(4) Equipment	\$ -	\$ 70	\$ 2,379	\$ 484	\$ 3,781	\$ 28,391	\$ -	\$ 49	\$ 52	\$ 2,264
(5) Food Services	\$ 581	\$ 129	\$ 396	\$ 3,565	\$ 499	\$ 5,482	\$ 173	\$ 51	\$ 115	\$ 9,252
(6) Medical and Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130
(7) Subcontracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(9) Interest Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Operating Supplies & Expenses	\$ 778	\$ 96	\$ 2,310	\$ 607	\$ 40,000	\$ 48,088	\$ 32	\$ 9	\$ 68	\$ 482
(11) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(12) Unrelated Items	\$ -	\$ -	\$ 22,721	\$ -	\$ -	\$ 138,951	\$ -	\$ -	\$ -	\$ 6,482
<b>TOTAL OTHER EXPENSES</b>	\$ 1,695	\$ 2,089	\$ 55,296	\$ 25,843	\$ 40,000	\$ 299,837	\$ 205	\$ 90	\$ 1,008	\$ 1,442
<b>TOT. PERSONNEL &amp; OTHER EXP.</b>	\$ 73,143	\$ 42,402	\$ 121,182	\$ 194,635	\$ 98,992	\$ 900,438	\$ 205	\$ 199	\$ 34,064	\$ 84,493
<b>MA CONTRIBUTED INDIRECT COSTS</b>										
(a) Other Support Costs (Othors)	\$ 10,945	\$ 6,556	\$ 18,807	\$ 24,278	\$ 6,839	\$ 81,143	\$ 2,813	\$ 828	\$ 5,837	\$ 16,749
(b) Administration	\$ 18,528	\$ 11,516	\$ 28,281	\$ 46,507	\$ 15,413	\$ 199,348	\$ 4,873	\$ 1,431	\$ 10,508	\$ 22,291
(c) Bad Debt	\$ 2,983	\$ -	\$ -	\$ -	\$ 2,382	\$ 7,201	\$ 378	\$ 110	\$ 3	\$ 2
<b>TOT. CONTRIBUTED INDIRECT COSTS</b>	\$ 32,456	\$ 18,072	\$ 47,088	\$ 70,785	\$ 24,634	\$ 285,892	\$ 8,064	\$ 2,329	\$ 16,348	\$ 39,042
<b>TOTAL ACTUAL OPER. EXPENSES</b>	\$ 115,647	\$ 60,474	\$ 216,765	\$ 305,350	\$ 123,626	\$ 1,186,330	\$ 213	\$ 229	\$ 50,412	\$ 123,535
<b>MA UNALLOWABLE COSTS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>MA TOTAL BAHM LINE OF CREDIT EQUIVALENT</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOT. ALLOWABLE PROUD OPERATING EXP.</b>	\$ 115,647	\$ 60,474	\$ 216,765	\$ 305,350	\$ 123,626	\$ 1,186,330	\$ 213	\$ 229	\$ 50,412	\$ 123,535
<b>MA CAPITAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENSE CATEGORY	14	18	19	24	28	35	11	16	18	18
<b>TOTAL ALLOWABLE PROUD OPERATING EXP.</b>	\$ 115,647	\$ 60,474	\$ 216,765	\$ 305,350	\$ 123,626	\$ 1,186,330	\$ 213	\$ 229	\$ 50,412	\$ 123,535
<b>MA CAPITAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.**

Funding Sources and Revenue Schedules

Child(ren) 14-Hours

Year ended June 30, 2010

(Unaudited)

PERIOD: FROM 7/01/09 TO 6/30/10

FORM NO. 500-3 (01/07)

EXPENSE CATEGORIES	TREATMENT & APPROPRIATE-OUTPATIENT GROUP										Total Pending			
	A	B	C	D	E	F	G	H	I	J				
	(1) Salary	(2) Fringe Benefits	(3) Professional Services	(4) Travel	(5) Equipment	(6) Food Services	(7) Medical and Pharmacy	(8) Subcontracted Services	(9) Insurance	(10) Interest Paid	(11) Other	(12) Donated Items	Other Support Costs (Optional)	Administration
<b>MA. PERSONNEL EXPENSES</b>	450	132,887	3,300,301	54,287	3,200,468	8,596	630,173	253,166	4,150,418					
<b>TOTAL PERSONNEL EXPENSES</b>	128	2,026	810,889	10,064	531,863	1,277	146,828	70,203	1,550,811					
<b>NON-OTHER EXPENSES</b>	875	179,583	4,223,010	69,241	4,292,351	6,416	877,101	323,266	5,201,237					
(1) Building Contingency			30,242	0	30,242	-180			40,790					
(2) Professional Services			424,875		424,875	62,084			14,306					
(3) Travel			70,247	370	70,617									
(4) Equipment			8,006		8,006	40			37,772					
(5) Food Services			100,881		100,881	2,872			100,753					
(6) Medical and Pharmacy			34,729		34,729	204,585			1,176					
(7) Subcontracted Services			74		74				4,278					
(8) Insurance									61,944					
(9) Interest Paid									13,273					
(10) Operating Supplies & Expenses			66,654		66,654	1,677			107,818					
(11) Other						285			284,101					
(12) Donated Items			184,522		184,522	106,256			264,278					
<b>TOTAL OTHER EXPENSES</b>	6	27,816	646,129	370	646,089	377,548			878,805					
<b>TOTAL PERSONNEL &amp; OTHER EXP.</b>	134	198,108	5,171,139	69,711	5,240,650	348,989	877,101	1,200,304	7,694,233					
<b>NON-TREATED INDIRECT COSTS</b>														
(a) Other Support Costs (Optional)			610,300	10,153	620,453	1,325			42,266					
(b) Administration			1,240,950	17,218	1,258,171	43,463			1,347,264					
(c) Bad Debt			58,298		58,298	72								
<b>TOTAL OTHER INDIRECT COSTS</b>			1,909,548	27,371	1,936,919	44,759			1,411,530					
<b>TOTAL ACTUAL OTHER EXPENSES</b>	822	271,798	7,084,656	97,062	7,181,720	470,744			7,662,892					
<b>UNALLOWABLE COSTS</b>														
<b>NET TOTAL BAYLINE OF CREDIT EQUIVALENT</b>														
<b>TOTAL ALLOWABLE PROJECT OPERATING EXP.</b>	822	271,798	7,084,656	97,062	7,181,720	470,744			7,662,892					
<b>W. CAPITAL EXPENDITURES</b>														

I certify the above to be an accurate projection used in agreement with the agency's records.

Signature

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Supplemental Schedule of Revenue Requirements of the State of Florida,  
Department of Children and Families Contracts

Year ended June 30, 2010

(Unaudited)

State of Florida, Department of Children and Families SAMH Grants:

Aftercare	\$ 32,508
Case Management	338,949
CCST Individual	1,964,917
Crisis Stabilization	2,691,517
Crisis Support	1,139,410
Detox Substance Abuse	725,503
Drop-In Self Help	231,658
Incidentals	601
In-Home On-Site	320,794
Intervention	957,839
Medical Services	157,330
Outpatient Group	293,275
Outpatient Individual	121,725
Outreach	279,713
Prevention	1,850,387
Residential Service level 2	—
Total state grants (DCF and pass through)	<u>11,106,126</u>
Other government funding:	
Local government	1,832,655
Other state grants	3,156,551
Federal grants	1,461,242
In-kind expenditures	702,069
Total other government funding	<u>7,152,517</u>
All other funding and revenues:	
Medicaid	1,639,313
Medicare, first-, and third-party	14,312,166
Other/Interest/Surplus	33,200
Other income	1,945,038
Total nongovernment funding	<u>17,929,717</u>
Total all funding and revenues	<u>\$ 36,188,360</u>

See accompanying independent auditors' report.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Schedule of Expenditures of Other Financial Assistance

Year ended June 30, 2010

(Unaudited)

<u>Grantor/pass-through grantor/program title</u>	<u>Contract period</u>	<u>Expenditures</u>
Pasco County, Board of County Commissioners: Adult and Children Mental Health and Substance Abuse Services	10/09-09/10	\$ 1,320,161
Hernando County, Board of County Commissioners: Adult and Children Mental Health and Substance Abuse Services	10/08-9/09	128,124
Adult and Children Mental Health and Substance Abuse Services	10/09-9/10	384,370
United Way of Pasco County	07/09-06/10	20,000
United Way of Pasco County-Emergency Service Program	07/09-06/10	5,000
Gulf Coast Community Foundation of Venice Florida BRAIVE Fund	1/10-12/10	52,468
State of Florida, Department of Children and Families passed through Central Florida Behavioral Health Network-Surplus and Other payments		8,958
Florida State University Subcontract for Drug Free Communities Grant Contract number R01130(SARG)	8/6/2009-1/21/2010	52,623
State of Florida, Dept. of Children and Families, passed through Eckerd Community Alternatives	07/01/09-06/30/10	442,673
Total other financial assistance		<u>\$ 2,414,377</u>

See accompanying independent auditors' report.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

**Schedule of Bed-Day Availability Payments**

Department of Children and Families

Year ended June 30, 2010

(Unaudited)

A	B	C	D	E	F	G	H	I
Program	Cost center	State contracted rate	Total units of service provided	Total units of service paid for by third-party contracts, local government, or other state agencies	Maximum number of units eligible for payment by department (D-E)	Amount paid for services by the department	Maximum \$ value of units in column F (F x C)	Amount owed to department (G-H or \$0, whichever is greater)
CMH	Crisis Stabilization Unit	\$ 291.24	7,300	2,666	4,634	\$ 593,090	1,349,606	—
AMH	Crisis Stabilization Unit	291.24	13,140	3,568	9,572	2,098,427	2,787,749	—
ASA	Substance Abuse Detox – District 13	288.24	1,095	297	798	210,526	230,016	—
ASA	Substance Abuse Detox – Suncoast	197.18	4,015	649	3,366	514,977	663,708	—
Total amount owed to department						\$	\$	—

See accompanying independent auditors' report.

**OMB CIRCULAR A-133 AND CHAPTER 10.650,  
*RULES OF THE AUDITOR GENERAL,*  
COMPLIANCE AND INTERNAL CONTROL**

Reports and Schedules





KPMG LLP  
Suite 1700  
100 North Tampa Street  
Tampa, FL 33602-5145

**Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of the  
Financial Statements Performed in Accordance with  
*Government Auditing Standards***

The Board of Directors  
BayCare Behavioral Health, Inc. d/b/a The Harbor  
Behavioral Health Care Institute, Inc.:

We have audited the consolidated financial statements of BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc. (the Institute) as of and for the year ended June 30, 2010, and have issued our report thereon dated January 28, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Institute's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Institute's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Institute's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an



opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the board of directors, management, others within the organization, the Auditor General, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

January 28, 2011  
Certified Public Accountants



KPMG LLP  
Suite 1700  
100 North Tampa Street  
Tampa, FL 33602-5145

**Report on Compliance with Requirements Applicable to  
Each Major Federal Program and State Financial Assistance Project and on  
Internal Control over Compliance in Accordance with OMB Circular A-133  
and Rules of the Auditor General**

The Board of Directors  
BayCare Behavioral Health, Inc. d/b/a The Harbor  
Behavioral Health Care Institute, Inc.:

**Compliance**

We have audited the compliance of BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc. (the Institute) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement*, and the requirements described in the Executive Office of the Governor's *State Projects Compliance Supplement* that are applicable to each of its major federal programs and state financial assistance projects for the year ended June 30, 2010. The Institute's major federal programs and state financial assistance projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state financial assistance projects is the responsibility of the Institute's management. Our responsibility is to express an opinion on the Institute's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650, *Rules of the Auditor General*. Those standards, OMB Circular A-133, and Chapter 10.650, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about the Institute's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Institute's compliance with those requirements.

In our opinion, BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state financial assistance projects for the year ended June 30, 2010.

**Internal Control over Compliance**

Management of the Institute is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs and state financial assistance projects. In planning and performing our audit, we considered the Institute's internal control over compliance with the requirements that could have a direct and material effect on a



major federal program or state financial assistance project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Institute's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state financial assistance project on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state financial assistance project will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the Institute's internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the board of directors, management, and others within the organization, the Auditor General, and federal and state awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other these specified parties.

*KPMG LLP*

January 28, 2011  
Certified Public Accountants

**BAYCARE BEHAVIORAL HEALTH, INC. DBA THE HARBOR**  
**BEHAVIORAL HEALTH CARE INSTITUTE, INC.**  
 Schedule of Expenditures of Federal and State Awards  
 Year ended June 30, 2010

Contract Number	Contract Period	Program Title	CTDA number of CSFA number	Expenditures
01-0333	07/09-06/10	Mineral School Lunch Program	10.555	\$ 71,589
POBC09700022 POBC09700026	10/01/09-09/30/09 10/01/09-09/30/09	Housing Opportunities for People with AIDS Housing Opportunities for People with AIDS	14.241 14.241	32,338 103,929
N/A	09/30/2006-09/30/2010	Homeless Prevention & Rapid Re-Housing Subrecipient	14.257	136,267
VS614 VS618	10/08/09/09 10/09-09/10	Employment Services/Supported Employment Employment Services/Supported Employment	84.126 84.126	16,455 53,848
IR004 D0123498	12/01/09-11/30/10 05/09-08/09	Nature Coast Community Healthcenter Outpatient Services STAR-SI	93.224 93.243	60,000 2,500
SM-09-407	09/30/2006-09/29/2014	SHOE (Supported Housing Overlay Program)	93.243	224,563
Grant # 11796891-5665-01 ECA-CMO-BAYC-PY10	09/09/09-09/29/10 07/01/09-06/30/10	Drug Free Communities Promoting Safe and Stable Families	93.276 93.556	226,063 2,071
CF2010-1066	07/01/09-06/30/10	Recovery & Resiliency-WTTF TANF Outpatient Services(39A18)	93.558	68,865
CF2010-1066	07/01/09-06/30/10	Recovery & Resiliency-WTTF TANF Case Management(39A18)	93.558	20,191
CF2010-1066	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF Oversight Exp(39TCC)	93.558	14,324
CF2010-1066	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF Oversight Exp(39TCC)	93.558	146,449
CF2010-1066	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF (39TCC)	93.558	6,999
ECA-CMO-BAYC-PY10 PH102	07/01/09-06/30/10 07/01/09-06/30/10	US DHHHS - Temporary Assistance to Needy Families Treatment & Aftercare - WTTF TANF(39TCC)	93.558 93.558	469,221 1,639
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	39,361
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	763,189
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	4,852
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	59,695
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	498,713
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	183,347
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	194,000
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	36,386
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	230,286
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	281,208
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	281,208
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	562,416
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	138,169
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	93,928
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	831,160
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	50,000
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	46,973
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	6,472
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	75,754
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	69,488
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	112,942
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	1,646,856
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	482,298
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	37,814
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	70,648
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	161,819
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	37,909
PH102	07/01/09-06/30/10	Treatment & Aftercare - WTTF TANF(39TCC)	93.558	14,584

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR**  
**BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Schedule of Expenditures of Federal and State Awards  
 Year ended June 30, 2010

Contract number	Funding source	Contract period	Program title	CFDA number	Expenditures
CF2010-1006	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	07/01/09-06/30/10	Detoxification - GR/Adult Detox(AD025X)	93.959	25,679
CF2010-1006	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	07/01/09-06/30/10	Prevention Services-ADAMH Trust Fund	93.959	97,179
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Treatment & Aftercare - SA/TST/QLMTF(27003)	93.959	40,233
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Treatment & Aftercare - SA/TST/QLMTF(27003)	93.959	230,794
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Prevention Services - ADAMH Trust Fund Prevention Services (27PR6)	93.959	46,518
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Detoxification - G/A-Comm. Substance Abuse (27003)	93.959	69,916
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Community Based Substance Abuse Prevention	93.959	150,000
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Prevention Services - ADAMH Trust Fund - Prevention Services (27PR2)	93.959	48,261
	Total U.S. Department of Health and Human Services				1,891,075
	U.S. Department of Homeland Security Federal Emergency Management Agency - United Way			97.024	5,000
	U.S. Department of Transportation - Paradise County Metropolitan Planning Organization	06/06/09-09/30/13	Transportation Awareness Program	20.321	141,236
	Total Expenditures of Federal Awards				6,812,890
Q19A0	State of Florida, Department of Children & Families	07/01/09-06/30/10	Emergency Stabilization - Children's Mental Health - General Revenue (19A0E1)	60.001	206,814
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Emergency Stabilization - Children's Baker Act - General Revenue (19A0E1)	60.001	126,669
Q19A0	State of Florida, Department of Children & Families, Southeast Region	07/01/09-06/30/10	Emergency Stabilization G/A-Adult Comm. Mental Health-Baker Act Serv (19A0E4)	60.006	60,006
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Emergency Stabilization - General Rev (19A0E5)	60.006	285,849
CF2010-1006	State of Florida, Dept. of Children & Families passed through Central Florida Behavioral Health Network	07/01/09-06/30/10	Treatment & Aftercare - GR/TST/QLMTF/CASATF (27ME3)	60.030	1,273,889
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Treatment & Aftercare - GR/TST/QLMTF/CASATF (27ME3)	60.030	371,166
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Detoxification-GR/TST/QLMTF/CASATF (27ME5)	60.031	216,085
CF2010-1006	State of Florida, Dept. of Children & Families passed through Central Florida Behavioral Health Network	07/01/09-06/30/10	Treatment & Aftercare - GR/TST/QLMTF (27ME7)	60.033	94,410
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Treatment & Aftercare - GR/TST/QLMTF (27ME7)	60.033	516,896
Q19A0	State of Florida, Department of Children & Families	07/01/09-06/30/10	Recovery & Resiliency-Indigent Psych Medication Program - General Revenue (19M1B)	60.039	922,890
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Recovery & Resiliency-Indigent Psych Medication Program - General Revenue (19M1B)	60.039	117,455
	Total Expenditures of Federal Awards				5,200
Q11C0K	State of Florida, Department of Children & Families	07/01/09-06/30/10	Adult Mental Community Mental Health Florida Assertive Community Treatment Team	60.102	122,655
Q19A0	State of Florida, Department of Children & Families	07/01/09-06/30/10	Recovery & Resiliency G/A Adult Comm Mental Health GR/TSTF (19M18)	60.053	254,400
CF2010-1006	State of Florida, Dept. of Children & Families passed through Central Florida Behavioral Health Network	07/01/09-06/30/10	Recovery & Resiliency G/A Adult Comm Mental Health GR/TSTF (19M18)	60.053	2,053,640
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Recovery & Resiliency General Rev/TSTF(19M18)	60.053	40,433
	Total Expenditures of Federal Awards				680,553
Q19A0	State of Florida, Department of Children & Families	07/01/09-06/30/10	Emergency Stabilization -G/A Adult Comm Mental Health- General Rev(19A0E4)	60.054	2,762,294
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Emergency Stabilization - General Revenue/TSTF (19A0E4)	60.054	179,837
Q19A0	State of Florida, Department of Children & Families	07/01/09-06/30/10	Recovery & Resiliency-Children's Mental Health - General Revenue (19M13)	60.055	186,479
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Recovery & Resiliency - General Revenue (19M13)	60.055	300,316
Q19A0	State of Florida, Department of Children & Families	07/01/09-06/30/10	Emergency Stabilization -G/A Children's Mental Health-General Rev (19A0E1)	60.057	107,525
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Emergency Stabilization - General Revenue (19A0E1)	60.057	371,503
K2968	State of Florida, Department of Juvenile Justice	07/01/08-06/30/09	Delinquency Intervention Facilities	60.016	405,699
Q19A0	State of Florida, Department of Children & Families	07/01/09-06/30/10	Recovery & Resiliency G/A Adult Comm Mental Health(CPBAS)	60.114	1,401,105
PHJ02	State of Florida, Department of Children & Families	07/01/09-06/30/10	Recovery & Resiliency -Comm Forcians-Adult SVC(CPBAS)	60.114	71,000
	Total Expenditures of State Awards				75,011
	Total Expenditures of Federal and State Awards				9,414,553
					16,227,443

See accompanying independent auditors' report and notes to schedule of expenditures of federal and state awards.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Notes to Schedule of Expenditures of Federal and State Awards

June 30, 2010

**(1) Summary of Significant Accounting Policies**

The accounting policies and presentation of the schedule of expenditures of federal and state awards of BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc. (the Institute) have been designed to conform to accounting principles generally accepted in the United States of America, and the reporting and compliance requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and Chapter 10.650, *Rules of the Auditor General*.

**(a) Reporting Entity**

OMB Circular A-133, Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*, set forth the audit and reporting requirements for federal and state financial assistance. The Institute has included the schedule of expenditures of federal and state awards in its annual audited financial statements. Financial assistance received from the State of Florida is included to satisfy the requirements of Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*.

The schedule of expenditures of federal and state awards includes all federal and state financial assistance expended by the Institute during the year ended June 30, 2010.

**(b) Basis of Accounting**

Basis of accounting refers to when expenditures are recognized in the accounts and reported in the consolidated financial statements. The accrual basis of accounting is followed for the schedule of expenditures of federal and state awards.

**(2) Match Requirements of DCF Contracts**

The Institute has contracts with the State of Florida, Department of Children and Families (DCF), which requires a twenty-five percent (25%) local match for certain mental health and substance abuse services. The unaudited schedule of state earnings included on page 20 indicates that the Institute exceeded its local share match for the year ended June 30, 2010.

**(3) Nonreimbursable Expenses**

The Institute incurs certain expenses that are nonreimbursable or nonallowable under certain state or federal grant awards. These expenses are funded by nongrant revenues, such as patient fees, and are excluded from the schedule of expenditures of federal and state awards.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

**(1) Summary of Auditors' Results**

- |  |                     |
|--|---------------------|
| (a) The type of auditors' report issued on the consolidated financial statements:  | Unqualified opinion |
| (b) Material weakness identified:  | No                  |
| (c) Significant deficiency(ies) identified that are not considered to be material weaknesses in internal control were disclosed by the audit of the consolidated financial statements: | None reported       |
| (d) Noncompliance which is material to the consolidated financial statements:  | No                  |
| (e) Material weaknesses identified in internal control over major programs:  | No                  |
| (f) Significant deficiency(ies) identified in internal control over major programs that are not considered to be material weaknesses:  | None reported       |
| (g) The type of report issued on compliance for major programs:  | Unqualified opinion |
| (h) Any audit findings which are required to be reported under Section .510(a) of OMB Circular A-133 or Chapter 10.650, <i>Rules of the Auditor General</i> :                          | No                  |
| (i) The programs/projects tested as major programs/projects included the following:  |                     |

<u>Federal programs</u>	<u>CFDA No.</u>
U.S. Department of Health and Human Services – passed through State of Florida, Department of Children and Families – Block Grants for Community Mental Health Services	93.958
U.S. Department of Health and Human Services – passed through State of Florida Department of Children and Families – Block Grants for Prevention and Treatment of Substance Abuse	93.959
Medicaid Cluster	93.778
<u>State projects</u>	<u>CSFA No.</u>
State of Florida, Department of Children and Families – Baker Act	60.006
State of Florida, Department of Children and Families – Substance Abuse Treatment and Aftercare Services for Adults	60.033
State of Florida, Department of Children and Families – Adult Community Mental Health Community Support	60.053



**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Schedule of Findings and Questioned Costs

Year ended June 30, 2010

(j) Dollar threshold used to distinguish between Type A and Type B federal programs:	\$300,000
(k) Dollar threshold used to distinguish between Type A and Type B state projects:	\$300,000
(l) Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133:	No

**(2) Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

None

**(3) Findings and Questioned Costs Relating to Federal Awards**

None

**(4) Findings and Questioned Costs Relating to State Projects**

None.

**(5) Prior Year Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards***

Finding 2009-1 from the prior year was remediated during the year ended June 30, 2010.

**(6) Prior Year Findings and Questioned Costs Relating to State Projects**

Finding 2009-2 from the prior year was remediated during the year ended June 30, 2010.