



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

Consolidated Financial Statements and Other Information

December 31, 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 December 31, 2010, and the related consolidated statements of operations and changes in net assets and cash flows for the six months ended December 31, 2010. 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 December 31, 2010, and the results of its operations and changes in its net assets and its cash flows for the six months ended December 31, 2010, in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 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

July 18, 2011  
Certified Public Accountants

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

Consolidated Balance Sheet

December 31, 2010

**Assets**

Current assets:		
Cash and cash equivalents	\$	5,494
Patient accounts receivable, less allowance for uncollectible accounts of \$1,125,614		2,547,540
Grant and contract receivables		1,852,873
Prepaid expenses and other current assets		604,741
Total current assets		<u>5,010,648</u>
Property and equipment, net		<u>4,384,054</u>
Total assets	\$	<u><u>9,394,702</u></u>

**Liabilities and Net Assets (Deficit)**

Current liabilities:		
Account payable and accrued expenses	\$	986,856
Accrued employee compensation and benefits		1,817,367
Current portion of long-term debt		188,232
Total current liabilities		<u>2,992,455</u>
Long-term debt, less current portion		422,571
Other long-term liabilities		435,442
Due to affiliates		12,053,725
Total liabilities		<u>15,904,193</u>
Net assets (deficit):		
Unrestricted		(7,223,129)
Temporarily restricted		713,638
Total net assets (deficit)		<u>(6,509,491)</u>
Total liabilities and net assets (deficit)	\$	<u><u>9,394,702</u></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 Operations and Changes in Net Assets

Six Months ended December 31, 2010

Unrestricted revenues and other support:	
Net patient service revenue	\$ 8,434,450
Capitation revenue	2,552,292
Public support grants	6,964,985
Contributions	422,318
Investment income	1,308
Other	224,545
	<u>18,599,898</u>
Total unrestricted revenues and other support	
Expenses:	
Program services	17,722,652
Supporting services	3,845,777
	<u>21,568,429</u>
Total expenses	
Deficit of unrestricted revenues and other support over expenses	(2,968,531)
Net assets released from restriction for property and equipment	<u>128,067</u>
Decrease in unrestricted net assets	<u>(2,840,464)</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	(2,968,531)
Net deficit at beginning of period	<u>(3,540,960)</u>
Net deficit at end of period	\$ <u><u>(6,509,491)</u></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

Six Months ended December 31, 2010

Operating activities:	
Change in net assets	\$ (2,968,531)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	390,051
Changes in operating assets and liabilities	<u>2,735,445</u>
Net cash provided by operating activities	<u>156,965</u>
Investing activity:	
Purchase of property and equipment	<u>(59,719)</u>
Net cash used in investing activity	<u>(59,719)</u>
Financing activity:	
Repayments of long-term debt	<u>(97,149)</u>
Net cash used in financing activity	<u>(97,149)</u>
Increase in cash and cash equivalents	97
Cash and cash equivalents at beginning of period	<u>5,397</u>
Cash and cash equivalents at end of period	<u>\$ 5,494</u>
Supplemental disclosure of cash flow information:	
Cash paid during the period for interest	\$ 24,773

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

December 31, 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 that 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.

Effective July 1, 2010, the Institute changed its fiscal year end from June 30 to December 31. These consolidated financial statements and notes thereto have been prepared for the six months ended December 31, 2010 as a result of this change in fiscal year end.

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.



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Notes to Consolidated Financial Statements

December 31, 2010

**(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.

**(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) 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.

**(e) 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 (see note 3). Temporarily restricted net assets for state funded capital assets are released from restriction as the capital assets are depreciated.

**(f) 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 six months ended December 31, 2010, the Institute provided charity care of approximately \$1,256,000, as measured by the amount of charges foregone for services rendered based upon established rates.

**(g) 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,

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

December 31, 2010

and such 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 14.8% and 11.0%, respectively, of the Institute's net patient service revenue for the six months ended December 31, 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 six months ended December 31, 2010, the Institute did not settle any claims from prior years with Medicare or Medicaid.

**(h) *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 December 31, 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 December 31, 2010 approximated \$113,000 and is recorded in accounts payable and accrued expenses.

**(i) *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 December 31, 2010.

**(j) *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

December 31, 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.

**(k) 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.

**(l) 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 six months ended December 31, 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.

**(m) 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 uncertain income tax positions in accordance with relevant accounting literature.

**(n) 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 six months ended December 31, 2010 are as follows:

Patient accounts receivable, net	\$ (357,502)
Grant and contract receivables	525,697
Prepaid expenses and other current assets	(28,880)
Accounts payable and accrued expenses	(47,899)
Accrued employee compensation and benefits	43,529
Due to affiliates	2,265,136
Other long-term liabilities	335,364
	<hr/>
	\$ 2,735,445
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Notes to Consolidated Financial Statements

December 31, 2010

**(2) Property and Equipment**

Property and equipment, net consists of the following:

Land	\$ 683,787
Buildings	8,832,664
Leasehold improvements	919,285
Furniture and equipment	<u>5,086,125</u>
	15,521,861
Less accumulated depreciation and amortization	<u>(11,137,807)</u>
	<u>\$ 4,384,054</u>

Depreciation expense for the six months ended December 31, 2010 was \$245,856. The Institute was also allocated depreciation expense from BayCare of \$144,195 during the six months ended December 31, 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 December 31, 2010, there were no pending transactions requiring return of state funds relating to property and equipment.

Depreciation expense for the six months ended December 31, 2010 for property and equipment acquired with state funds was approximately \$128,000. Cost, net of accumulated depreciation, of property and equipment acquired with state funds and in the possession of the Institute at December 31, 2010 was approximately \$778,000.

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BEHAVIORAL HEALTH CARE INSTITUTE, INC.**

Notes to Consolidated Financial Statements

December 31, 2010

**(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 December 31, 2010) with principal and interest payable in monthly installments through September 30, 2011	\$ 68,068
Term loan payable to a bank, at a variable rate (7.70% as of December 31, 2010), payable in monthly installments of principal and interest through December 15, 2014	542,735
	610,803
Less current portion of long-term debt	(188,232)
	\$ 422,571

Maturities of long-term debt as of December 31, 2010 are as follows:

2011	\$ 188,232
2012	129,797
2013	140,392
2014	152,382
	\$ 610,803

Morton Plant Hospital Association, Inc. has agreed to guarantee payments for the term loan payable to a bank. As of December 31, 2010, management believes the Institute is in compliance with all required debt covenants.

Interest expense incurred on long-term debt was approximately \$25,000 for the six months ended December 31, 2010.

The carrying amount of the Institute's long-term debt approximates its fair value at December 31, 2010.

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

Notes to Consolidated Financial Statements

December 31, 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 December 31, 2010:

2011	\$	885,307
2012		756,506
2013		677,296
2014		662,278
2015		527,450
Thereafter		<u>4,142,159</u>
Total minimum lease payments	\$	<u><u>7,650,996</u></u>

Total rent expense, including donated rent, was \$431,578 for the six months ended December 31, 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 six months ended December 31, 2010 were approximately \$345,000.

**(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 December 31, 2010, approximately \$157,000 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 \$741,000 of Life Management's capitation revenue during the six months ended December 31, 2010 is derived from BayCare.

Amounts classified in the consolidated balance sheet as due to affiliates at December 31, 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 level of operations. Management of the Institute believes that BayCare will continue to make such advances through at least January 1, 2012.

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Notes to Consolidated Financial Statements

December 31, 2010

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 January 1, 2012. 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.

**(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 six month period.

Approximately 27% of the Institute's revenue for the six months ended December 31, 2010, was derived from the State of Florida, Department of Children and Families (DCF). As of December 31, 2010, approximately \$1,266,000 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 July 8, 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.

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Notes to Consolidated Financial Statements

December 31, 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 December 31, 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 December 31, 2010 as of July 18, 2011, which is the date the consolidated financial statements were available for issuance. Management believes that no material events have occurred since December 31, 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

December 31, 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	\$ 4,385	1,109	—	5,494
Patient accounts receivable, less allowance for doubtful accounts	1,123,994	1,423,546	—	2,547,540
Grant and contract receivables	1,852,873	—	—	1,852,873
Prepaid expenses and other current assets	462,026	142,715	—	604,741
Total current assets	3,443,278	1,567,370	—	5,010,648
Property and equipment, net	4,323,230	60,824	—	4,384,054
Total assets	\$ 7,766,508	1,628,194	—	9,394,702
<b>Current liabilities:</b>				
Account payable and accrued expenses	\$ 380,912	605,944	—	986,856
Accrued employee compensation and benefits	1,258,684	558,683	—	1,817,367
Current portion of long-term debt	188,232	—	—	188,232
Total current liabilities	1,827,828	1,164,627	—	2,992,455
Long-term debt, less current portion	422,571	—	—	422,571
Other long-term liabilities	435,442	—	—	435,442
Due to affiliates	3,644,074	8,409,651	—	12,053,725
Total liabilities	6,329,915	9,574,278	—	15,904,193
<b>Net assets (deficit):</b>				
Unrestricted	722,955	(7,946,084)	—	(7,223,129)
Temporarily restricted	713,638	—	—	713,638
Total net assets (deficit)	1,436,593	(7,946,084)	—	(6,509,491)
Total liabilities and net assets (deficit)	\$ 7,766,508	1,628,194	—	9,394,702

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

Six Months ended December 31, 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	\$ 5,490,317	2,944,133	—	8,434,450
Capitation revenue	1,662,307	889,985	—	2,552,292
Public support grants	6,964,985	—	—	6,964,985
Contributions	422,318	—	—	422,318
Investment income	1,308	—	—	1,308
Other	214,217	10,328	—	224,545
	<u>14,755,452</u>	<u>3,844,446</u>	<u>—</u>	<u>18,599,898</u>
Total unrestricted revenues and other support				
Expenses:				
Program services	12,268,921	5,453,731	—	17,722,652
Supporting services	3,048,233	797,544	—	3,845,777
	<u>15,317,154</u>	<u>6,251,275</u>	<u>—</u>	<u>21,568,429</u>
Total expenses				
Deficiency of unrestricted revenues and other support over expenses	(561,702)	(2,406,829)	—	(2,968,531)
Net assets released from restriction for property and equipment	128,067	—	—	128,067
	<u>(433,635)</u>	<u>(2,406,829)</u>	<u>—</u>	<u>(2,840,464)</u>
Decrease in unrestricted net assets				
Temporarily restricted net assets:				
Net assets released from restriction for property and equipment	(128,067)	—	—	(128,067)
	<u>(128,067)</u>	<u>—</u>	<u>—</u>	<u>(128,067)</u>
Decrease in temporarily restricted net assets				
Change in net assets	(561,702)	(2,406,829)	—	(2,968,531)
Net assets (deficit) at beginning of period	1,998,295	(5,539,255)	—	(3,540,960)
Net assets (deficit) at end of period	\$ <u>1,436,593</u>	<u>(7,946,084)</u>	<u>—</u>	<u>(6,509,491)</u>

See accompanying independent auditors' report.

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

Statement of Functional Expenses

Six Months ended December 31, 2010

	Program services							
	Aftercare	B-NET	Case management	Crisis support	Crisis stabilization	FACT	Residential services	Detoxification substance abuse
<b>Personnel services:</b>								
Salaries	11,299	243,529	86,727	285,499	548,398	314,899	418,011	224,499
Fringe benefits	3,163	68,164	24,274	79,911	153,497	88,140	117,001	62,837
<b>Total personnel services expenses</b>	<b>14,462</b>	<b>311,693</b>	<b>111,001</b>	<b>365,410</b>	<b>701,895</b>	<b>403,039</b>	<b>535,012</b>	<b>287,336</b>
<b>Operating expenses:</b>								
Building occupancy	809	1,895	2,435	1,361	3,031	5,703	29,839	1,129
Professional services	392	31,656	723	39,530	149,102	4,312	15,726	19,282
Travel	47	6,374	7,458	1,229	851	12,497	1,083	—
Equipment costs	299	—	—	3,087	775	1,074	9,161	847
Food services	1,710	—	—	1,709	47,179	—	67,644	24,144
Medical and pharmacy	98	3,558	93	297	34,889	154	5,294	7,159
Subcontracted service	—	—	—	—	—	—	—	—
Insurance	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—
Other supplies and expenses	98	903	180	1,659	6,079	1,621	5,757	368
Other	—	—	—	—	—	—	—	—
Donated items	2,217	—	57,600	—	5,953	—	92,431	—
<b>Total operating expenses</b>	<b>5,670</b>	<b>44,386</b>	<b>68,489</b>	<b>48,872</b>	<b>247,859</b>	<b>25,361</b>	<b>226,935</b>	<b>52,929</b>
<b>Total personnel services and operating expenses</b>	<b>20,132</b>	<b>356,079</b>	<b>179,490</b>	<b>414,282</b>	<b>949,754</b>	<b>428,400</b>	<b>761,947</b>	<b>340,265</b>
<b>Indirect expenses:</b>								
Allocation of general and other support costs	5,828	101,910	40,402	106,449	200,510	7,340	209,390	91,598
Administration	8,886	155,402	64,815	166,540	316,110	11,192	322,400	141,589
Bad debt expense	8	8,042	3	496	1,138	—	413	655
<b>Total all expenses</b>	<b>34,854</b>	<b>621,433</b>	<b>284,710</b>	<b>687,767</b>	<b>1,467,512</b>	<b>446,932</b>	<b>1,294,150</b>	<b>574,107</b>

(Continued)

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

Statement of Functional Expenses  
Six Months ended December 31, 2010

	Program services							
	Incidentals	Intervention	Medical services	Outpatient individual	Outreach	Prevention	Outpatient group	CCST
Personnel services:								
Salaries	—	134,046	190,024	125,800	46,633	102,952	53,403	1,801,527
Fringe benefits	—	37,520	53,187	35,211	13,052	28,816	14,948	504,250
<b>Total personnel services expenses</b>	<b>—</b>	<b>171,566</b>	<b>243,211</b>	<b>161,011</b>	<b>59,685</b>	<b>131,768</b>	<b>68,351</b>	<b>2,305,777</b>
Operating expenses:								
Building occupancy	105	2,856	1,354	99	437	336	75	14,857
Professional services	63	147	716,845	179	284	15,816	106	15,194
Travel	—	3,759	3,098	60	2,528	3,734	34	55,969
Equipment costs	21	—	—	22	136	—	7	1,542
Food services	266	—	38	—	—	—	—	135
Medical and pharmacy	29	451	552	2,561	56	8	899	5,266
Subcontracted service	—	—	—	—	—	—	—	—
Insurance	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—
Other supplies and expenses	143,369	675	770	587	293	1,200	233	9,498
Other	—	—	—	—	—	—	—	—
Donated items	390	—	19,707	—	—	—	—	—
<b>Total operating expenses</b>	<b>144,243</b>	<b>7,888</b>	<b>742,364</b>	<b>3,508</b>	<b>3,734</b>	<b>21,094</b>	<b>1,354</b>	<b>102,461</b>
Indirect expenses:								
Allocation of general and other support costs	—	50,252	259,588	45,376	16,962	36,514	18,522	471,755
Administration	—	77,096	402,802	69,818	26,251	56,402	28,704	739,311
Bad debt expense	—	5,240	7,985	407	55	—	133	30,269
<b>Total all expenses</b>	<b>144,243</b>	<b>312,042</b>	<b>1,655,950</b>	<b>280,120</b>	<b>106,687</b>	<b>243,778</b>	<b>117,064</b>	<b>3,649,573</b>

(Continued)

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

Statement of Functional Expenses  
Six Months ended December 31, 2010

	Program services			Supporting services			Total
	Other programs	Subtotal	Management Program Services	Non Administrative	Administrative	Management Administrative Services	
<b>Total substance abuse and mental health</b>							
\$ Salaries	900,818	5,488,064	3,520,031	1,533,789	473,032	519,135	11,534,051
Fringe benefits	252,038	1,536,009	582,086	429,308	132,103	139,671	2,819,177
<b>Total personnel services expenses</b>	<b>1,152,856</b>	<b>7,024,073</b>	<b>4,102,117</b>	<b>1,963,097</b>	<b>605,135</b>	<b>658,806</b>	<b>14,353,228</b>
<b>Operating expenses:</b>							
Building occupancy	72,504	138,825	245,536	—	844,803	18,011	1,247,175
Professional services	520,178	1,529,535	265,330	—	307,333	84,307	2,186,505
Travel	37,957	136,678	26,866	—	36,378	5,520	205,442
Equipment costs	21,656	38,627	12,848	—	49,647	1,484	102,606
Food services	142,825	198,020	8,870	—	6,852	356	214,098
Medical and pharmacy	467,095	528,459	919	—	2,618	59	532,055
Subcontracted service	—	—	—	—	(1,440)	—	(1,440)
Insurance	833	833	42,100	—	104,591	12,154	159,678
Interest	—	—	—	—	24,773	—	24,773
Other supplies and expenses	52,496	225,786	41,506	—	110,417	16,847	394,556
Other	—	—	91,985	—	956,126	—	1,048,111
Donated items	244,020	422,318	—	—	1,000	—	423,318
<b>Total operating expenses</b>	<b>1,747,147</b>	<b>1,471,934</b>	<b>735,960</b>	<b>—</b>	<b>2,443,098</b>	<b>138,738</b>	<b>6,536,877</b>
<b>Total personnel services and operating expenses</b>	<b>2,624,790</b>	<b>10,243,154</b>	<b>4,838,077</b>	<b>1,963,097</b>	<b>3,048,233</b>	<b>797,544</b>	<b>20,890,105</b>
<b>Indirect expenses:</b>							
Allocation of general and other support costs	300,701	1,963,097	—	(1,963,097)	—	—	—
Administration	460,915	3,048,233	797,544	—	(3,048,233)	(797,544)	—
Bad debt expense	7,826	62,670	615,654	—	—	—	678,324
<b>Total all expenses</b>	<b>3,394,232</b>	<b>15,317,154</b>	<b>6,251,275</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>21,568,429</b>

See accompanying independent auditors' report.

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

Schedule of State Earnings

Six Months ended December 31, 2010

(Unaudited)

	<u>Suncoast Region</u>	<u>District 13</u>	<u>Combined</u>
Total expenditures	\$ 10,089,668	5,227,486	15,317,154
Less:			
Other state and federal funds	(1,399,314)	(233,715)	(1,633,029)
Nonmatch Substance Abuse and Mental Health funds	(5,442,044)	(934,241)	(6,376,285)
Unallowable costs	<u>—</u>	<u>—</u>	<u>—</u>
Total allowable expenditures	\$ <u>3,248,310</u>	<u>4,059,530</u>	<u>7,307,840</u>
Total amount of state earnings (total allowable expenditures times 75%)	\$ 2,436,233	3,044,648	5,480,881
Amount of state funds received	<u>(2,100,064)</u>	<u>(1,029,781)</u>	<u>(3,129,845)</u>
State earnings in excess of state funds received	\$ <u>336,169</u>	<u>2,014,867</u>	<u>2,351,036</u>

See accompanying independent auditors' report.

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

Six months ended December 31, 2010  
 (Unaudited)

AGENCY: Baycare Behavioral Health DATE PREPARED: \_\_\_\_\_

CONTRACT #: Success English PERIOD: FROM 7/01/10 TO 12/31/10

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

		Adult Mental Health										
		2	3	4	11	12	14	15	19	28	34	35
		RECOVERY & RESILIENCY-Case Management	EMERGENCY STABILIZATION-Crisis Stabilization	EMERGENCY STABILIZATION-Crisis Support	RECOVERY & RESILIENCY-INTERVENTION IND.	RECOVERY & RESILIENCY-Medical Service	RECOVERY & RESILIENCY- Outpatient Individual	RECOVERY & RESILIENCY- Outreach	RECOVERY & RESILIENCY- Residential Services Level 2	RECOVERY & RESILIENCY- Incidental	RECOVERY & RESILIENCY- FACT	RECOVERY & RESILIENCY- Outpatient Group
<b>IA. TOTAL STATE SAMH FUNDING</b>		\$0,031.89	\$253,379.00	\$103,859.79	\$24,365.09	\$318,957.32	\$29,731.70	\$29,919.19	\$69,975.22	\$194,871.17	\$486,013.79	\$7,238.52
(1) From the District funding this contract												
<b>IB. OTHER GOVT. FUNDING</b>								\$0,285.89				
(1) Other State Agency Funding												
(2) Medicaid		\$-15.00	\$323.41			\$48,801.37						
(3) Local Government		\$68,724.38	\$62,318.18			\$148,930.46						
(4) Federal Grants and Contracts												
(5) In-kind from local govt. only												
<b>TOT. OTHER GOVT. FUNDING =</b>		\$0.00	\$68,718.38	\$62,641.59	\$0.00	\$194,481.83	\$0.00	\$0,285.89	\$0.00	\$0.00	\$0.00	\$0.00
<b>IC. ALL OTHER REVENUES</b>												
(1) 1st & 2nd Party Payments		\$91.33	\$9,528.32	\$19,483.25		\$162,811.70	\$301.02	\$5,645.75	\$1,747.78	\$-3.00		\$72.26
(2) 3rd Party Payments (except Medicare)		\$48.54	\$44,046.31	\$4,045.40	\$77.77	\$177,055.52	\$172.27	\$5,462.59	\$2,642.96			\$41.93
(3) Medicare						\$13,161.37						
(4) Contributions and Donations			\$0.00			\$10,000.02				\$0.00		
(5) Other						\$4,238.81		\$-6.53				
(6) In-kind			\$5,853.38			\$5,056.48			\$6,151.67			
<b>TOT. ALL OTHER REVENUES =</b>		\$127.87	\$46,630.01	\$14,528.65	\$77.77	\$372,661.50	\$473.29	\$11,301.90	\$12,542.01	\$-3.00	\$0.00	\$115.19
<b>TOTAL PROJECTED FUNDING =</b>		\$0,159.86	\$778,529.29	\$191,028.03	\$24,462.86	\$886,121.05	\$30,204.99	\$47,506.88	\$82,617.23	\$194,868.17	\$486,013.79	\$7,353.71



Baycare Behavioral Health, Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.  
 Funding Sources and Revenue Schedule  
 Six months ended December 31, 2010  
 (Unaudited)

AGENCY: Baycare Behavioral Health  
 CONTRACT #: Baycare Region  
 DATE PREPARED: 7/01/10 TO 12/31/10

**PART I: PROJECTED FUNDING SOUR**

A	Children's Mental Health				Adult Substance Abuse		11	14
	RECOVERY & RESILIENCY-CCST Individual	EMERGENCY STABILIZATION-Crisis Stabilization	EMERGENCY STABILIZATION-Crisis Support	RECOVERY & RESILIENCY-Medical Service	RECOVERY & RESILIENCY-CCST Individual	RECOVERY & RESILIENCY Case Management		
FUNDING SOURCES & REVENUES	(B <sub>1</sub> +...+B <sub>14</sub> )	(B <sub>1</sub> +...+B <sub>14</sub> )	(B <sub>1</sub> +...+B <sub>14</sub> )	(B <sub>1</sub> +...+B <sub>14</sub> )	(B <sub>1</sub> +...+B <sub>14</sub> )	(B <sub>1</sub> +...+B <sub>14</sub> )	(B <sub>1</sub> +...+B <sub>14</sub> )	(B <sub>1</sub> +...+B <sub>14</sub> )
<b>IA. TOTAL STATE SAMH FUNDING</b>								
(1) From the District funding line contract	\$594,211.10	\$33,110.71	\$8,204.22	\$22,857.49	\$76,856.16	\$50,000.00	\$198,808.59	\$82,307.25
<b>IB. OTHER GOVT. FUNDING</b>								
(1) Other State Agency Funding	\$0,214.70	\$673.90	\$25.54	\$17,204.82	\$60,288.72	\$34,438.83	\$673.90	\$64,070.77
(2) Medicaid	\$133,789.85	\$1,365.87	\$4,821.96				\$103,334.36	
(3) Local Government	\$279,633.02	\$0,313.32					\$13,285.30	
(4) Federal Grants and Contracts	\$21,852.00						\$0.00	
(5) In-kind from local govt, only	\$0.00						\$0.00	
<b>TOT. OTHER GOVT. FUNDING = \$164,856.25</b>		\$10,383.08	\$4,847.52	\$17,204.82	\$60,288.72	\$34,438.83	\$117,243.78	\$0.00
<b>IC. ALL OTHER REVENUES</b>								
(1) 1st & 2nd Party Payments	\$426,037.09	\$5,216.00	\$427.36	\$154,188.66	\$378,828.70	\$231,523.81	\$771,586.23	\$0.00
(2) 3rd Party Payments (except Medicare)	\$259,647.40	\$123,288.89	\$319.26	\$177,488.27	\$353,520.91	\$210,473.33	\$865,078.55	\$0.00
(3) Medicare	\$25,136.51		\$0.00				\$0.00	
(4) Contributions and Donations	\$10,000.02						\$0.00	
(5) Other	\$1,705.52						\$3,464.68	
(6) In-kind	\$19,161.53						\$0.00	
<b>TOT. ALL OTHER REVENUES = \$855,908.11</b>		\$128,482.77	\$1,147.33	\$331,862.48	\$734,615.07	\$443,031.81	\$1,640,136.46	\$0.00
<b>TOTAL PROJECTED FUNDING = \$1,304,876.47</b>		\$172,976.57	\$14,288.07	\$371,824.59	\$811,261.23	\$678,471.64	\$1,856,181.82	\$132,307.90

Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.  
 Pending Sources and Revenue Schedules  
 Sarasota  
 Six months ended December 31, 2019  
 (Unaudited)

AGENCY: Baycare Behavioral Health

DATE PREPARED: \_\_\_\_\_

CONTRACT #: Sarasota Region

PERIOD: FROM 7/01/10 TO 12/31/10

**PART I: PROJECTED FUNDING SOUR**

A	Children's Substance Abuse											
	15	16	19	24	29	35	C <sub>2</sub>	14	16	19	29	35
FUNDING SOURCES & REVENUES	TREATMENT & AFTERCARE- Outreach	PREVENTION	TREATMENT & AFTERCARE- Residential Services Level 2	DETOX- SUBSTANCE ABUSE DETOX	TREATMENT & AFTERCARE- Aftercare	TREATMENT & AFTERCARE- Outpatient Group	Total for Adult Substance Abuse (B <sub>1+2</sub> + B <sub>3+4</sub> )	TREATMENT & AFTERCARE- Outpatient Individual	PREVENTION- Prevention	TREATMENT & AFTERCARE- Residential Services Level 2	TREATMENT & AFTERCARE- Aftercare	TREATMENT & AFTERCARE- Outpatient Group
W. TOTAL STATE SAMH FUNDING	\$12,718.43	\$47,248.96	\$331,994.81	\$363,737.69	\$6,662.38	\$36,183.78	\$525,178.77	\$1,700.25	\$85,313.83	\$302,282.21	\$598.83	\$598.83
(1) From the District funding the contract												
RE. OTHER GOVT. FUNDING											\$8,754.55	\$458.19
(1) Other State Agency Funding							\$0.00					
(2) Medicaid						\$21,448.15	\$85,519.92	\$18,489.57				\$6,292.13
(3) Local Government				\$4,413.14			\$4,413.14					
(4) Federal Grants and Contracts							\$0.00					
(5) In-kind from local govt. only							\$0.00					
TOT. OTHER GOVT. FUNDING = \$0.00	\$0.00	\$0.00	\$0.00	\$4,413.14	\$0.00	\$21,448.15	\$89,932.06	\$18,489.57	\$0.00	\$0.00	\$0.00	\$6,292.13
K. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments	\$7,898.73		\$14,881.36	\$14,881.36	\$193.54	\$770.65	\$26,006.28	\$202.79		\$1,940.69	\$101.57	\$68.98
(2) 3rd Party Payments (except Medicare)	\$11,819.46		\$116,531.10	\$288.71	\$2,198.20	\$17,435.16	\$17,435.16	\$70.62		\$9,460.95	\$468.73	\$238.32
(3) Medicare						\$389.56	\$1,473.49					
(4) Contributions and Donations							\$0.00					
(5) Other						\$1,550.36	\$6,181.68					
(6) In-kind			\$36,833.40		\$788.45		\$37,621.85					
TOT. ALL OTHER REVENUES = \$0.00	\$0.00	\$0.00	\$56,685.59	\$131,472.46	\$1,137.70	\$4,878.76	\$208,688.44	\$905.41	\$0.00	\$33,578.43	\$2,078.72	\$308.30
TOTAL PROJECTED FUNDING = \$12,718.43	\$47,248.96	\$47,248.96	\$388,681.40	\$390,563.59	\$7,800.08	\$61,910.69	\$1,223,779.27	\$21,186.23	\$85,313.83	\$341,861.64	\$2,078.72	\$7,199.26

AGENCY: Bayside Behavioral Health

DATE PREPARED: \_\_\_\_\_

PERIOD: FROM 7/01/10 TO 12/31/10

**PART I: PROJECTED FUNDING SOURCES**

A FUNDING SOURCES & REVENUES	B Total for Children's Substance Abuse (B <sub>1</sub> +...+B <sub>5</sub> )		C Total for State SAMH-Funded Cost Centers (C <sub>1</sub> +...+C <sub>4</sub> )		D Total for Non-Subs-Funded SAMH Cost Centers (D+E)		E Total for All State-Designated SAMH Cost Centers (D+E)		G Non-SAMH Cost Center	H Total Funding
	C <sub>1</sub>	C <sub>2</sub>	D	E	F	F				
<b>IA. TOTAL STATE SAMH FUNDING</b>										
(1) From the District funding this contract	\$368,855.12		\$3,634,517.25				\$3,634,517.25			\$3,634,517.25
<b>IB. OTHER GOVT. FUNDING</b>										
(1) Other State Agency Funding	\$0.00		\$9,886.00	\$725,538.84			\$735,424.84		\$19,857.12	\$755,281.96
(2) Medicaid	\$24,791.70		\$369,930.43	\$81,834.96			\$451,756.39			\$451,756.39
(3) Local Government	\$0.00		\$297,281.46				\$297,281.46			\$297,281.46
(4) Federal Grants and Contracts	\$0.00		\$21,852.00				\$21,852.00			\$21,852.00
(5) In-kind from local govt. only	\$0.00		\$0.00				\$0.00			\$0.00
<b>TOT. OTHER GOVT. FUNDING = \$24,791.70</b>			\$297,863.49	\$807,373.80			\$1,105,237.29		\$189,257.85	\$1,294,495.14
<b>IC. ALL OTHER REVENUES</b>										
(1) 1st & 2nd Party Payments	\$2,314.02		\$1,225,855.02	\$35.13			\$1,227,174.17		\$85,565.16	\$1,312,739.33
(2) 3rd Party Payments (except Medicare)	\$10,000.00		\$1,508,252.81	\$155.39			\$1,508,462.59		\$653,091.54	\$2,161,554.13
(3) Medicare	\$0.00		\$38,773.37	\$7,483.15			\$46,256.52		\$73,388.40	\$120,644.92
(4) Contributions and Donations	\$0.00		\$10,000.00				\$10,000.00			\$10,000.00
(5) Other	\$0.00		\$15,622.14	\$29,633.90			\$45,256.04		\$594,947.49	\$640,203.53
(6) In-kind	\$28,726.22		\$86,657.60	\$55,384.98			\$170,768.80		\$135,041.59	\$205,810.39
<b>TOT. ALL OTHER REVENUES = \$42,970.26</b>			\$3,316,061.36	\$82,725.54			\$3,408,786.90		\$1,782,004.57	\$5,190,791.47
<b>TOTAL PROJECTED FUNDING = \$467,117.68</b>			\$7,679,531.10	\$900,107.34			\$8,579,638.44		\$1,822,272.52	\$10,401,910.96

Agency: Bayview Suburban Health  
 Contract #: 201010 TO 123110  
 (Unaudited)

Bayview Suburban Health, Inc., d.b.a. The Bayview Suburban Health System, Inc.  
 Funding Source and Service Schedule  
 (1) Unaudited

AGENCY: Bayview Suburban Health DATE PREPARED: \_\_\_\_\_  
 CONTRACT #: 201010 TO 123110 PERIOD: FROM 7/1/10 TO 12/31/10  
 (1) Unaudited

EXPENSE CATEGORIES	RESILIENCY												FACT	RESILIENCY-COST	CHILBERT'S MENTAL HEALTH STABILIZATION-CRISIS (B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	1	2	3	4	5	6	7	8	9	10	11	12				13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	122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Bayview Behavioral Health, Inc., The Harbor Behavioral Health Institute, Inc.  
 Funding Sources and Revenue Schedule  
 (Amount)  
 Six months ended December 31, 2010  
 (Unaudited)

AGENCY: Bayview Behavioral Health DATE PREPARED: \_\_\_\_\_  
 CONTRACT #: Successful Region PERIOD: FROM 7/1/10 TO 12/31/10

**PART II: PROJECTED EXPENSES**

EXPENSE CATEGORIES	Children's Substance Abuse Disruptive Individual				C <sub>1</sub>	C <sub>2</sub>	C <sub>3</sub>	C <sub>4</sub>	C <sub>5</sub>	C <sub>6</sub>	C <sub>7</sub>	C <sub>8</sub>	C <sub>9</sub>	C <sub>10</sub>	C <sub>11</sub>	C <sub>12</sub>	C <sub>13</sub>	C <sub>14</sub>	C <sub>15</sub>	C <sub>16</sub>	C <sub>17</sub>	C <sub>18</sub>	C <sub>19</sub>	C <sub>20</sub>	C <sub>21</sub>	C <sub>22</sub>	C <sub>23</sub>	C <sub>24</sub>	C <sub>25</sub>	C <sub>26</sub>	C <sub>27</sub>	C <sub>28</sub>	C <sub>29</sub>	C <sub>30</sub>	C <sub>31</sub>	C <sub>32</sub>	C <sub>33</sub>	C <sub>34</sub>	C <sub>35</sub>	C <sub>36</sub>	C <sub>37</sub>	C <sub>38</sub>	C <sub>39</sub>	C <sub>40</sub>	C <sub>41</sub>	C <sub>42</sub>	C <sub>43</sub>	C <sub>44</sub>	C <sub>45</sub>	C <sub>46</sub>	C <sub>47</sub>	C <sub>48</sub>	C <sub>49</sub>	C <sub>50</sub>	C <sub>51</sub>	C <sub>52</sub>	C <sub>53</sub>	C <sub>54</sub>	C <sub>55</sub>	C <sub>56</sub>	C <sub>57</sub>	C <sub>58</sub>	C <sub>59</sub>	C <sub>60</sub>	C <sub>61</sub>	C <sub>62</sub>	C <sub>63</sub>	C <sub>64</sub>	C <sub>65</sub>	C <sub>66</sub>	C <sub>67</sub>	C <sub>68</sub>	C <sub>69</sub>	C <sub>70</sub>	C <sub>71</sub>	C <sub>72</sub>	C <sub>73</sub>	C <sub>74</sub>	C <sub>75</sub>	C <sub>76</sub>	C <sub>77</sub>	C <sub>78</sub>	C <sub>79</sub>	C <sub>80</sub>	C <sub>81</sub>	C <sub>82</sub>	C <sub>83</sub>	C <sub>84</sub>	C <sub>85</sub>	C <sub>86</sub>	C <sub>87</sub>	C <sub>88</sub>	C <sub>89</sub>	C <sub>90</sub>	C <sub>91</sub>	C <sub>92</sub>	C <sub>93</sub>	C <sub>94</sub>	C <sub>95</sub>	C <sub>96</sub>	C <sub>97</sub>	C <sub>98</sub>	C <sub>99</sub>	C <sub>100</sub>	C <sub>101</sub>	C <sub>102</sub>	C <sub>103</sub>	C <sub>104</sub>	C <sub>105</sub>	C <sub>106</sub>	C <sub>107</sub>	C <sub>108</sub>	C <sub>109</sub>	C <sub>110</sub>	C <sub>111</sub>	C <sub>112</sub>	C <sub>113</sub>	C <sub>114</sub>	C <sub>115</sub>	C <sub>116</sub>	C <sub>117</sub>	C <sub>118</sub>	C <sub>119</sub>	C <sub>120</sub>	C <sub>121</sub>	C <sub>122</sub>	C <sub>123</sub>	C <sub>124</sub>	C <sub>125</sub>	C <sub>126</sub>	C <sub>127</sub>	C <sub>128</sub>	C <sub>129</sub>	C <sub>130</sub>	C <sub>131</sub>	C <sub>132</sub>	C <sub>133</sub>	C <sub>134</sub>	C <sub>135</sub>	C <sub>136</sub>	C <sub>137</sub>	C <sub>138</sub>	C <sub>139</sub>	C <sub>140</sub>	C <sub>141</sub>	C <sub>142</sub>	C <sub>143</sub>	C <sub>144</sub>	C <sub>145</sub>	C <sub>146</sub>	C <sub>147</sub>	C <sub>148</sub>	C <sub>149</sub>	C <sub>150</sub>	C <sub>151</sub>	C <sub>152</sub>	C <sub>153</sub>	C <sub>154</sub>	C <sub>155</sub>	C <sub>156</sub>	C <sub>157</sub>	C <sub>158</sub>	C <sub>159</sub>	C <sub>160</sub>	C <sub>161</sub>	C <sub>162</sub>	C <sub>163</sub>	C <sub>164</sub>	C <sub>165</sub>	C <sub>166</sub>	C <sub>167</sub>	C <sub>168</sub>	C <sub>169</sub>	C <sub>170</sub>	C <sub>171</sub>	C <sub>172</sub>	C <sub>173</sub>	C <sub>174</sub>	C <sub>175</sub>	C <sub>176</sub>	C <sub>177</sub>	C <sub>178</sub>	C <sub>179</sub>	C <sub>180</sub>	C <sub>181</sub>	C <sub>182</sub>	C <sub>183</sub>	C <sub>184</sub>	C <sub>185</sub>	C <sub>186</sub>	C <sub>187</sub>	C <sub>188</sub>	C <sub>189</sub>	C <sub>190</sub>	C <sub>191</sub>	C <sub>192</sub>	C <sub>193</sub>	C <sub>194</sub>	C <sub>195</sub>	C <sub>196</sub>	C <sub>197</sub>	C <sub>198</sub>	C <sub>199</sub>	C <sub>200</sub>	C <sub>201</sub>	C <sub>202</sub>	C <sub>203</sub>	C <sub>204</sub>	C <sub>205</sub>	C <sub>206</sub>	C <sub>207</sub>	C <sub>208</sub>	C <sub>209</sub>	C <sub>210</sub>	C <sub>211</sub>	C <sub>212</sub>	C <sub>213</sub>	C <sub>214</sub>	C <sub>215</sub>	C <sub>216</sub>	C <sub>217</sub>	C <sub>218</sub>	C <sub>219</sub>	C <sub>220</sub>	C <sub>221</sub>	C <sub>222</sub>	C <sub>223</sub>	C <sub>224</sub>	C <sub>225</sub>	C <sub>226</sub>	C <sub>227</sub>	C <sub>228</sub>	C <sub>229</sub>	C <sub>230</sub>	C <sub>231</sub>	C <sub>232</sub>	C <sub>233</sub>	C <sub>234</sub>	C <sub>235</sub>	C <sub>236</sub>	C <sub>237</sub>	C <sub>238</sub>	C <sub>239</sub>	C <sub>240</sub>	C <sub>241</sub>	C <sub>242</sub>	C <sub>243</sub>	C <sub>244</sub>	C <sub>245</sub>	C <sub>246</sub>	C <sub>247</sub>	C <sub>248</sub>	C <sub>249</sub>	C <sub>250</sub>	C <sub>251</sub>	C <sub>252</sub>	C <sub>253</sub>	C <sub>254</sub>	C <sub>255</sub>	C <sub>256</sub>	C <sub>257</sub>	C <sub>258</sub>	C <sub>259</sub>	C <sub>260</sub>	C <sub>261</sub>	C <sub>262</sub>	C <sub>263</sub>	C <sub>264</sub>	C <sub>265</sub>	C <sub>266</sub>	C <sub>267</sub>	C <sub>268</sub>	C <sub>269</sub>	C <sub>270</sub>	C <sub>271</sub>	C <sub>272</sub>	C <sub>273</sub>	C <sub>274</sub>	C <sub>275</sub>	C <sub>276</sub>	C <sub>277</sub>	C <sub>278</sub>	C <sub>279</sub>	C <sub>280</sub>	C <sub>281</sub>	C <sub>282</sub>	C <sub>283</sub>	C <sub>284</sub>	C <sub>285</sub>	C <sub>286</sub>	C <sub>287</sub>	C <sub>288</sub>	C <sub>289</sub>	C <sub>290</sub>	C <sub>291</sub>	C <sub>292</sub>	C <sub>293</sub>	C <sub>294</sub>	C <sub>295</sub>	C <sub>296</sub>	C <sub>297</sub>	C <sub>298</sub>	C <sub>299</sub>	C <sub>300</sub>	C <sub>301</sub>	C <sub>302</sub>	C <sub>303</sub>	C <sub>304</sub>	C <sub>305</sub>	C <sub>306</sub>	C <sub>307</sub>	C <sub>308</sub>	C <sub>309</sub>	C <sub>310</sub>	C <sub>311</sub>	C <sub>312</sub>	C <sub>313</sub>	C <sub>314</sub>	C <sub>315</sub>	C <sub>316</sub>	C <sub>317</sub>	C <sub>318</sub>	C <sub>319</sub>	C <sub>320</sub>	C <sub>321</sub>	C <sub>322</sub>	C <sub>323</sub>	C <sub>324</sub>	C <sub>325</sub>	C <sub>326</sub>	C <sub>327</sub>	C <sub>328</sub>	C <sub>329</sub>	C <sub>330</sub>	C <sub>331</sub>	C <sub>332</sub>	C <sub>333</sub>	C <sub>334</sub>	C <sub>335</sub>	C <sub>336</sub>	C <sub>337</sub>	C <sub>338</sub>	C <sub>339</sub>	C <sub>340</sub>	C <sub>341</sub>	C <sub>342</sub>	C <sub>343</sub>	C <sub>344</sub>	C <sub>345</sub>	C <sub>346</sub>	C <sub>347</sub>	C <sub>348</sub>	C <sub>349</sub>	C <sub>350</sub>	C <sub>351</sub>	C <sub>352</sub>	C <sub>353</sub>	C <sub>354</sub>	C <sub>355</sub>	C <sub>356</sub>	C <sub>357</sub>	C <sub>358</sub>	C <sub>359</sub>	C <sub>360</sub>	C <sub>361</sub>	C <sub>362</sub>	C <sub>363</sub>	C <sub>364</sub>	C <sub>365</sub>	C <sub>366</sub>	C <sub>367</sub>	C <sub>368</sub>	C <sub>369</sub>	C <sub>370</sub>	C <sub>371</sub>	C <sub>372</sub>	C <sub>373</sub>	C <sub>374</sub>	C <sub>375</sub>	C <sub>376</sub>	C <sub>377</sub>	C <sub>378</sub>	C <sub>379</sub>	C <sub>380</sub>	C <sub>381</sub>	C <sub>382</sub>	C <sub>383</sub>	C <sub>384</sub>	C <sub>385</sub>	C <sub>386</sub>	C <sub>387</sub>	C <sub>388</sub>	C <sub>389</sub>	C <sub>390</sub>	C <sub>391</sub>	C <sub>392</sub>	C <sub>393</sub>	C <sub>394</sub>	C <sub>395</sub>	C <sub>396</sub>	C <sub>397</sub>	C <sub>398</sub>	C <sub>399</sub>	C <sub>400</sub>	C <sub>401</sub>	C <sub>402</sub>	C <sub>403</sub>	C <sub>404</sub>	C <sub>405</sub>	C <sub>406</sub>	C <sub>407</sub>	C <sub>408</sub>	C <sub>409</sub>	C <sub>410</sub>	C <sub>411</sub>	C <sub>412</sub>	C <sub>413</sub>	C <sub>414</sub>	C <sub>415</sub>	C <sub>416</sub>	C <sub>417</sub>	C <sub>418</sub>	C <sub>419</sub>	C <sub>420</sub>	C <sub>421</sub>	C <sub>422</sub>	C <sub>423</sub>	C <sub>424</sub>	C <sub>425</sub>	C <sub>426</sub>	C <sub>427</sub>	C <sub>428</sub>	C <sub>429</sub>	C <sub>430</sub>	C <sub>431</sub>	C <sub>432</sub>	C <sub>433</sub>	C <sub>434</sub>	C <sub>435</sub>	C <sub>436</sub>	C <sub>437</sub>	C <sub>438</sub>	C <sub>439</sub>	C <sub>440</sub>	C <sub>441</sub>	C <sub>442</sub>	C <sub>443</sub>	C <sub>444</sub>	C <sub>445</sub>	C <sub>446</sub>	C <sub>447</sub>	C <sub>448</sub>	C <sub>449</sub>	C <sub>450</sub>	C <sub>451</sub>	C <sub>452</sub>	C <sub>453</sub>	C <sub>454</sub>	C <sub>455</sub>	C <sub>456</sub>	C <sub>457</sub>	C <sub>458</sub>	C <sub>459</sub>	C <sub>460</sub>	C <sub>461</sub>	C <sub>462</sub>	C <sub>463</sub>	C <sub>464</sub>	C <sub>465</sub>	C <sub>466</sub>	C <sub>467</sub>	C <sub>468</sub>	C <sub>469</sub>	C <sub>470</sub>	C <sub>471</sub>	C <sub>472</sub>	C <sub>473</sub>	C <sub>474</sub>	C <sub>475</sub>	C <sub>476</sub>	C <sub>477</sub>	C <sub>478</sub>	C <sub>479</sub>	C <sub>480</sub>	C <sub>481</sub>	C <sub>482</sub>	C <sub>483</sub>	C <sub>484</sub>	C <sub>485</sub>	C <sub>486</sub>	C <sub>487</sub>	C <sub>488</sub>	C <sub>489</sub>	C <sub>490</sub>	C <sub>491</sub>	C <sub>492</sub>	C <sub>493</sub>	C <sub>494</sub>	C <sub>495</sub>	C <sub>496</sub>	C <sub>497</sub>	C <sub>498</sub>	C <sub>499</sub>	C <sub>500</sub>	C <sub>501</sub>	C <sub>502</sub>	C <sub>503</sub>	C <sub>504</sub>	C <sub>505</sub>	C <sub>506</sub>	C <sub>507</sub>	C <sub>508</sub>	C <sub>509</sub>	C <sub>510</sub>	C <sub>511</sub>	C <sub>512</sub>	C <sub>513</sub>	C <sub>514</sub>	C <sub>515</sub>	C <sub>516</sub>	C <sub>517</sub>	C <sub>518</sub>	C <sub>519</sub>	C <sub>520</sub>	C <sub>521</sub>	C <sub>522</sub>	C <sub>523</sub>	C <sub>524</sub>	C <sub>525</sub>	C <sub>526</sub>	C <sub>527</sub>	C <sub>528</sub>	C <sub>529</sub>	C <sub>530</sub>	C <sub>531</sub>	C <sub>532</sub>	C <sub>533</sub>	C <sub>534</sub>	C <sub>535</sub>	C <sub>536</sub>	C <sub>537</sub>	C <sub>538</sub>	C <sub>539</sub>	C <sub>540</sub>	C <sub>541</sub>	C <sub>542</sub>	C <sub>543</sub>	C <sub>544</sub>	C <sub>545</sub>	C <sub>546</sub>	C <sub>547</sub>	C <sub>548</sub>	C <sub>549</sub>	C <sub>550</sub>	C <sub>551</sub>	C <sub>552</sub>	C <sub>553</sub>	C <sub>554</sub>	C <sub>555</sub>	C <sub>556</sub>	C <sub>557</sub>	C <sub>558</sub>	C <sub>559</sub>	C <sub>560</sub>	C <sub>561</sub>	C <sub>562</sub>	C <sub>563</sub>	C <sub>564</sub>	C <sub>565</sub>	C <sub>566</sub>	C <sub>567</sub>	C <sub>568</sub>	C <sub>569</sub>	C <sub>570</sub>	C <sub>571</sub>	C <sub>572</sub>	C <sub>573</sub>	C <sub>574</sub>	C <sub>575</sub>	C <sub>576</sub>	C <sub>577</sub>	C <sub>578</sub>	C <sub>579</sub>	C <sub>580</sub>	C <sub>581</sub>	C <sub>582</sub>	C <sub>583</sub>	C <sub>584</sub>	C <sub>585</sub>	C <sub>586</sub>	C <sub>587</sub>	C <sub>588</sub>	C <sub>589</sub>	C <sub>590</sub>	C <sub>591</sub>	C <sub>592</sub>	C <sub>593</sub>	C <sub>594</sub>	C <sub>595</sub>	C <sub>596</sub>	C <sub>597</sub>	C <sub>598</sub>	C <sub>599</sub>	C <sub>600</sub>	C <sub>601</sub>	C <sub>602</sub>	C <sub>603</sub>	C <sub>604</sub>	C <sub>605</sub>	C <sub>606</sub>	C <sub>607</sub>	C <sub>608</sub>	C <sub>609</sub>	C <sub>610</sub>	C <sub>611</sub>	C <sub>612</sub>	C <sub>613</sub>	C <sub>614</sub>	C <sub>615</sub>	C <sub>616</sub>	C <sub>617</sub>	C <sub>618</sub>	C <sub>619</sub>	C <sub>620</sub>	C <sub>621</sub>	C <sub>622</sub>	C <sub>623</sub>	C <sub>624</sub>	C <sub>625</sub>	C <sub>626</sub>	C <sub>627</sub>	C <sub>628</sub>	C <sub>629</sub>	C <sub>630</sub>	C <sub>631</sub>	C <sub>632</sub>	C <sub>633</sub>	C <sub>634</sub>	C <sub>635</sub>	C <sub>636</sub>	C <sub>637</sub>	C <sub>638</sub>	C <sub>639</sub>	C <sub>640</sub>	C <sub>641</sub>	C <sub>642</sub>	C <sub>643</sub>	C <sub>644</sub>	C <sub>645</sub>	C <sub>646</sub>	C <sub>647</sub>	C <sub>648</sub>	C <sub>649</sub>	C <sub>650</sub>	C <sub>651</sub>	C <sub>652</sub>	C <sub>653</sub>	C <sub>654</sub>	C <sub>655</sub>	C <sub>656</sub>	C <sub>657</sub>	C <sub>658</sub>	C <sub>659</sub>	C <sub>660</sub>	C <sub>661</sub>	C <sub>662</sub>	C <sub>663</sub>	C <sub>664</sub>	C <sub>665</sub>	C <sub>666</sub>	C <sub>667</sub>	C <sub>668</sub>	C <sub>669</sub>	C <sub>670</sub>	C <sub>671</sub>	C <sub>672</sub>	C <sub>673</sub>	C <sub>674</sub>	C <sub>675</sub>	C <sub>676</sub>	C <sub>677</sub>	C<
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Baycare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.  
 Funding Sources and Revenue Schedule

District 13  
 Six months ended December 31, 2016  
 (Unaudited)

AGENCY: Baycare Behavioral Health DATE PREPARED: \_\_\_\_\_  
 CONTRACT #: District 13PHRFUD PERIOD: FROM \_\_\_\_/\_\_\_\_/10 TO \_\_\_\_/\_\_\_\_/10

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

FUNDING SOURCES & REVENUES	Adult Mental Health				Children's Mental Health				Total for Children's Mental Health	
	EMERGENCY STABILIZATION-Crisis Stabilization	EMERGENCY STABILIZATION-Crisis Support	RECOVERY & RESILIENCY-Medical Services	RECOVERY & RESILIENCY-COST Individual	EMERGENCY STABILIZATION-Crisis Stabilization	EMERGENCY STABILIZATION-Crisis Support	RECOVERY & RESILIENCY-Medical Services	RECOVERY & RESILIENCY-COST Individual		
A	3	4	12	44	3	4	12	44	C <sub>1</sub>	C <sub>2</sub>
<b>IA. TOTAL STATE SHARE FUNDING</b>	\$172,075.98	\$117,108.98	\$129,217.50	\$293,575.87	\$36,042.00	\$67,865.50	\$23,183.48	\$27,741.00	\$144,802.98	\$0.00
(1) From the District funding this contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>IB. OTHER GOVT. FUNDING</b>	\$4,536.62	\$1,640.87	\$19,012.38	\$61,038.71	\$960.34	\$410.38	\$3,651.09	\$25,286.33	\$30,887.13	\$47,228.05
(1) Other State Agency Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(2) Medicaid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(3) Local Government	\$4,536.62	\$1,640.87	\$19,012.38	\$61,038.71	\$960.34	\$410.38	\$3,651.09	\$25,286.33	\$30,887.13	\$47,228.05
(4) Federal Grants and Contracts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(5) In-Land from local govt. only	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOT. OTHER GOVT. FUNDING =</b>	\$4,536.62	\$1,640.87	\$19,012.38	\$61,038.71	\$960.34	\$410.38	\$3,651.09	\$25,286.33	\$30,887.13	\$47,228.05
<b>IC. ALL OTHER REVENUES</b>	\$38,696.66	\$50,388.74	\$102,324.56	\$86,750.73	\$6,106.27	\$24,884.51	\$19,650.06	\$25,285.33	\$19,650.06	\$78,026.19
(1) 1st & 2nd Party Payments	\$16,918.44	\$2,992.49	\$80,971.42	\$152,755.22	\$3,544.11	\$1,477.82	\$15,546.53	\$15,049.08	\$15,546.53	\$73,620.62
(2) 3rd Party Payments (except Medicare)	\$209,028.66	\$4,696.79	\$139,022.63	\$137,792.50	\$6,556.33	\$2,314.19	\$26,887.51	\$281,098.94	\$26,887.51	\$398,934.87
(3) Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(4) Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(5) Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(6) In-land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOT. ALL OTHER REVENUES =</b>	\$38,696.66	\$50,388.74	\$102,324.56	\$86,750.73	\$6,106.27	\$24,884.51	\$19,650.06	\$25,285.33	\$19,650.06	\$78,026.19
<b>TOTAL PROJECTED FUNDING =</b>	\$498,717.77	\$375,375.00	\$468,254.08	\$772,171.52	\$104,048.71	\$88,003.12	\$88,003.12	\$88,003.12	\$88,003.12	\$794,998.44

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

District 13  
 Six months ended December 31, 2018  
 (Unaudited)

AGENCY: Baycare Behavioral Health DATE PREPARED: \_\_\_\_\_  
 CONTRACT #: District 13/HPH/23 PERIOD: FROM 7/01/18 TO 12/31/18

**PART I: PROJECTED FUNDING SOURCES & REVENUES**

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS										
	Adult Substance Abuse	TREATMENT & AFTERCARE-Case Management	TREATMENT & AFTERCARE-Individual	PREVENTION-Prevention	TREATMENT & AFTERCARE-Residential Services Level 2	DETOX-Substance Abuse Detox	Recovery & Resiliency Incidental Exp	TREATMENT & AFTERCARE-Outpatient Group	Total for Adult Substance Abuse (B <sub>1</sub> +...+B <sub>9</sub> ) C <sub>1</sub>	Child/Youth Substance Abuse	TREATMENT & AFTERCARE-Intervention
A	2	11	14	16	19	24	28	35	C <sub>1</sub>	11	14
W. TOTAL STATE SAMH FUNDING	\$114,519.06	\$23,063.21	\$32,780.47	\$34,867.96	\$121,091.66	\$105,812.07	\$13,520.83	\$24,798.69	\$468,941.96	\$1,563.73	\$575.94
(1) From the District funding fee contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IB. OTHER GOVT. FUNDING											
(1) Other State Agency Funding	\$3.21	\$2,975.05	\$4,228.52	\$2.70	\$2,880.42	\$5,957.95	\$3,198.70	\$3,198.70	\$19,246.56	\$1,077.80	\$389.43
(2) Medicaid	\$15.75	\$3,213.79	\$4,567.85	-\$40.15	\$4,355.05	\$46,554.87	\$3,452.38	\$3,452.38	\$62,222.54	\$2,380.56	\$874.82
(3) Local Government		\$880.21	\$881.02				\$742.10		\$2,413.33		
(4) Federal Grants and Contracts		\$117.00	\$168.30	\$187.63			\$125.80		\$0.00		
(5) In-kind from local govt. only									\$76.73		
TOT. OTHER GOVT. FUNDING =	\$17,736.02	\$117,000.00	\$168,300.00	\$187,630.00	\$13,634.28	\$46,554.87	\$3,452.38	\$3,452.38	\$71,034.28	\$3,458.36	\$1,274.25
EC. ALL OTHER REVENUES											
(1) 1st & 2nd Party Payments	\$57,618.95	\$4,306.05	\$5,943.59	\$130.18	\$20,689.75	\$52,812.83	\$0.00	\$7,321.98	\$195,483.44		
(2) 3rd Party Payments (except Medicare)	\$171,736.02	\$46,172.41	\$54,334.82	\$35,098.16	\$141,761.43	\$159,991.76	\$13,520.83	\$48,667.95	\$680,045.48		
(3) Medicare											
(4) Contributions and Donations											
(5) Other											
(6) In-kind											
TOT. ALL OTHER REVENUES =	\$171,736.02	\$46,172.41	\$54,334.82	\$35,098.16	\$141,761.43	\$159,991.76	\$13,520.83	\$48,667.95	\$680,045.48		
TOTAL PROJECTED FUNDING =	\$189,472.08	\$163,162.41	\$183,134.82	\$185,956.16	\$282,853.09	\$266,403.83	\$26,991.66	\$53,466.64	\$1,149,027.44	\$3,458.36	\$1,274.25



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

District 13  
 Six months ended December 31, 2010  
 (Unaudited)

AGENCY: Baycare Behavioral Health DATE PREPARED: \_\_\_\_\_  
 CONTRACT #: District 13(PHF#12) PERIOD: FROM 7/01/10 TO 12/31/10

**PART I: PROJECTED FUNDING SOURCES & REVENUES**

A FUNDING SOURCES & REVENUES	B. TREATMENT & AFTERCARE				D Total for State SAMH-funded Cost Centers (C <sub>1</sub> +...+C <sub>4</sub> )	E Total for Non-State- Funded SAMH Cost Centers (D+E)	F Tot. for All State- Designated SAMH Cost Centers (D+E)	G Non-SAMH Cost Center	H Total Funding
	15 TREATMENT & AFTERCARE- Outreach	16 PREVENTION- Prevention	19 TREATMENT & AFTERCARE- Residential Services Level 2	35 TREATMENT & AFTERCARE- Outpatient Group					
IA. TOTAL STATE SAMH FUNDING	\$30,267.61	\$21,713.05	\$62,616.72	\$188.51	\$116,526.56	\$1,437,659.86	\$1,437,659.86	\$0.00	\$1,437,659.86
(1) From the District funding 9th contract					\$0.00	\$0.00	\$0.00		\$0.00
IB. OTHER GOVT. FUNDING									
(1) Other State Agency Funding			\$1,906.38		\$1,906.38	\$1,906.38	\$1,906.38		\$1,906.38
(2) Medicaid				\$313.56	\$3,657.38	\$198,146.86	\$198,146.86	\$55,985.54	\$214,131.40
(3) Local Government					\$0.00	\$248,013.88	\$248,013.88	\$259,013.84	\$259,013.84
(4) Federal Grants and Contracts					\$0.00	\$17,675.00	\$17,675.00		\$17,675.00
(5) In-laid from local govt. only					\$0.00	\$0.00	\$0.00		\$0.00
TOT. OTHER GOVT. FUNDING =	\$0.00	\$0.00	\$1,906.38	\$313.56	\$5,746.36	\$425,743.12	\$425,743.08	\$55,985.54	\$491,728.62
IC. ALL OTHER REVENUES									
(1) 1st & 2nd Party Payments	\$2.34	\$1.08	\$423.04	\$131.40	\$2,035.72	\$451,540.47	\$137,016.52	\$17,476.29	\$498,035.28
(2) 3rd Party Payments (except Medicare)	-\$34.79	-\$24.94	\$2,088.91	\$287.65	\$5,532.41	\$985,217.50	\$1,156,872.15	\$323,899.61	\$1,480,740.36
(3) Medicare					\$0.00	\$17,154.58	\$17,154.58	\$8,689.86	\$25,844.44
(4) Contributions and Donations					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(5) Other	\$145.24	\$104.12	\$6,157.68	\$419.26	\$246.36	\$65,054.25	\$65,054.25	\$1,033.80	\$66,088.05
(6) In-laid					\$6,157.68	\$91,843.20	\$91,843.20	\$53,590.33	\$145,433.53
TOT. ALL OTHER REVENUES =	\$112.79	\$80.96	\$8,648.63	\$419.26	\$13,975.17	\$1,610,810.00	\$306,673.17	\$404,668.08	\$2,324,152.26
TOTAL PROJECTED FUNDING =	\$30,400.40	\$21,793.91	\$73,174.73	\$622.36	\$136,650.09	\$3,474,212.96	\$3,181,673.13	\$480,654.63	\$4,253,540.74

BayCare Behavioral Health Inc. d.b.a. The Harbor Behavioral Health Institute, Inc.  
 Pending Benefits and Service Schedules  
 (Initials) JJ  
 Six months ended December 31, 2018  
 (13-month)

AGENCY: BayCare Behavioral Health DATE PREPARED: 12/31/18  
 CONTRACT # 2018-132923 PERIOD: FROM 1/1/18 TO 12/31/18

**PART III - PROJECT EXPENSES**

EXPENSE CATEGORIES	ADULT Mental Health				Children's Mental Health				ADULT Substance Abuse			
	EMERGENCY STABILIZATION-Child Substitution	EMERGENCY Support Crisis Support	RECOVERY & REENTRY Medical Services	RECOVERY & REENTRY COET Individual	TOTAL ADULT Mental Health (B1-C1)	EMERGENCY STABILIZATION-Child Substitution	EMERGENCY Support Crisis Support	RECOVERY & REENTRY Medical Services	RECOVERY & REENTRY Individual	TOTAL CHILD Mental Health (B2-C2)	RECOVERY & REENTRY Management	TREATMENT & REENTRY-Substitution
<b>AA. PERSONNEL EXPENSES</b>												
(1) Salaries	295,545	102,292	31,095	294,717	893,009	59,822	90,900	5,971	49,004	578,183	71,194	15,519
(2) Fringe Benefits	14,526	28,020	8,702	42,941	194,140	15,070	14,325	1,671	138,480	181,836	20,728	4,344
<b>TOTAL PERSONNEL EXPENSES</b>	<b>310,071</b>	<b>130,312</b>	<b>39,797</b>	<b>337,658</b>	<b>1,087,149</b>	<b>74,892</b>	<b>105,225</b>	<b>7,642</b>	<b>627,484</b>	<b>760,019</b>	<b>91,922</b>	<b>19,863</b>
<b>BB. OTHER EXPENSES</b>												
(1) Supply Occupancy	642	17	178	4,347	5,165	135	0	34	3,308	2,985	1,425	70
(2) Professional Services	60,465	11,327	224,772	1,508	297,072	13,272	5,465	41,065	187	61,519	717	75
(3) Travel	108	27	16	11,778	11,929	23	15	3	10,975	14,114	7,621	26
(4) Equipment	417	64	64	328	833	47	31	1	47	119	0	0
(5) Post-Service	22,867	1,148	(80)	34	23,969	4,779	365	2	5,244	5,244	0	0
(6) Maintenance/Plumbing	70,814	105	10	34	10,728	2,224	32	2	2,277	2,277	0	0
(7) Subcontracted Services												
(8) Insurance												
(9) Travel Fund												
(10) Operating System & Expenses	1,682	311	78	6,116	7,544	210	154	15	(1)	364	100	81
(11) Other												
(12) Dropped Items												
<b>TOTAL OTHER EXPENSES</b>	<b>98,193</b>	<b>12,284</b>	<b>237,273</b>	<b>23,231</b>	<b>369,482</b>	<b>28,134</b>	<b>6,318</b>	<b>6,578</b>	<b>17,349</b>	<b>89,096</b>	<b>88,344</b>	<b>229</b>
<b>TOTAL PERSONNEL &amp; OTHER EXP.</b>	<b>408,264</b>	<b>142,596</b>	<b>277,071</b>	<b>400,889</b>	<b>1,456,631</b>	<b>103,026</b>	<b>111,543</b>	<b>14,220</b>	<b>644,833</b>	<b>849,115</b>	<b>180,266</b>	<b>201,914</b>
<b>BB. UNRECOVERED INDIRECT COSTS</b>												
(A) Indirect Support Costs (Fringe)	95,236	31,421	64,973	97,789	279,389	18,991	15,518	12,477	134,205	182,159	36,714	6,794
(B) Administration	153,861	56,728	104,913	141,828	457,130	32,271	28,857	26,147	214,871	294,136	57,840	7,065
(C) Bad Debt	552	84	25	4,188	8,069	111	48	1	481	5,458	0	0
<b>TOTAL UNRECOVERED INDIRECT COSTS</b>	<b>249,649</b>	<b>88,233</b>	<b>170,011</b>	<b>243,805</b>	<b>738,569</b>	<b>52,373</b>	<b>44,423</b>	<b>38,625</b>	<b>353,556</b>	<b>481,753</b>	<b>94,554</b>	<b>13,859</b>
<b>TOTAL PROJECTED OPER. EXPENSES</b>	<b>657,913</b>	<b>230,829</b>	<b>447,082</b>	<b>644,694</b>	<b>2,195,100</b>	<b>155,400</b>	<b>155,966</b>	<b>17,845</b>	<b>1,002,388</b>	<b>1,330,868</b>	<b>274,820</b>	<b>34,673</b>
<b>BB. UNALLOWABLE COSTS</b>												
<b>BB. TOTAL ALLOWABLE PROJECT OPERATIONS EXP.</b>	<b>657,913</b>	<b>230,829</b>	<b>447,082</b>	<b>644,694</b>	<b>2,195,100</b>	<b>155,400</b>	<b>155,966</b>	<b>17,845</b>	<b>1,002,388</b>	<b>1,330,868</b>	<b>274,820</b>	<b>34,673</b>
<b>TOTAL ALLOWABLE PROJECT OPERATIONS EXP., Including Labor Costs Expense</b>	<b>648,713</b>	<b>228,517</b>	<b>446,380</b>	<b>634,673</b>	<b>2,186,617</b>	<b>148,654</b>	<b>151,524</b>	<b>16,333</b>	<b>989,330</b>	<b>1,318,481</b>	<b>256,874</b>	<b>31,874</b>
<b>BB. CAPITAL EXPENDITURES</b>												

**PART III - CONTINUED**  
 I verify the above to be an accurate projection and in agreement with the agency's records and with the terms of the agency's contract with the department.





**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

Six Months ended December 31, 2010

(Unaudited)

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

Aftercare	\$ 6,663
B-Net	58,000
Case Management	131,380
CCST Individual	982,164
Crisis Stabilization	494,609
Crisis Support	286,999
Detox Substance Abuse	369,350
FACT	496,014
Incidentals	208,392
Intervention	181,389
Medical Services	488,226
Outpatient Group	68,007
Outpatient Individual	181,152
Outreach	42,638
Prevention	189,234
Residential Service level 2	887,961
	<hr/>
Total State Grants (DCF and pass through)	5,072,178
	<hr/>
Other government funding:	
Local government	555,295
Other state grants	674,506
Federal grants	101,838
In-Kind expenditures	—
	<hr/>
Total other government funding	1,331,639
	<hr/>
All other funding and revenues:	
Medicaid	793,854
Medicare, 1st and 2nd party, and 3rd party	6,356,341
Other income	1,201,440
	<hr/>
Total nongovernment funding	8,351,635
	<hr/>
Total all funding and revenues	\$ 14,755,452
	<hr/> <hr/>

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

Six Months ended December 31, 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	10/10-09/11 NBRC	\$ 299,048 <u>361,032</u>
		<u>660,080</u>
Hernando County, Board of County Commissioners: Adult and Children Mental Health and Substance Abuse Services	10/09-9/10	128,123
Adult and Children Mental Health and Substance Abuse Services	10/10-9/11	128,124
United Way of Pasco County	07/10-06/11	10,000
Baldomero-Florida Dept of Veterans Affairs	07/1/10-6/30/11	1,015
Gulf Coast Community Foundation of Venice Florida BRAIVE Fund	1/10-12/10	<u>28,619</u>
Total other financial assistance		\$ <u><u>955,961</u></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

Six Months ended December 31, 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	3,680	522	3,158	\$ 217,305	919,736	—
AMH	Crisis Stabilization Unit	291.24	11,408	875	10,533	900,856	3,067,631	—
ASA	Substance Abuse Detox – District 13	288.24	552	38	514	105,263	148,155	—
ASA	Substance Abuse Detox – Suncoast	201.44	2,024	270	1,754	263,738	353,326	—
	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 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 financial statements of BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc. (the Institute) as of and for the six months ended December 31, 2010, and have issued our report thereon dated July 18, 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.

**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 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 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 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*.

We noted certain matters that we reported to management of the Institute in a separate letter dated July 18, 2011.

This report is intended solely for the information and use of the board of directors, management, others within the organization, the Auditor General, 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

July 18, 2011  
Certified Public Accountants



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

**Report on Compliance with Requirements  
That Could Have a Direct and Material Effect on Each Major Program and on  
Internal Control over Compliance in Accordance with OMB Circular A-133  
and Chapter 10.650, 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 BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc.'s (The Institute) compliance 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 could have a direct and material effect on each of The Institute's major federal programs and state projects for the six months ended December 31, 2010. The Institute's major federal programs and state projects are identified in the summary of auditor's 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 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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650 Rules of the Auditor General (Chapter 10.650). Those standards and 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 a state 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the six months ended December 31, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as finding 2010-1.



### **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 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 a state project to determine the 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 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 project will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance 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 compliance 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.

The Institute's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit The Institute's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the board of directors, management, others within the organization, the Auditor General, 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**

July 18, 2011  
Certified Public Accountants

**BAYCARE BEHAVIORAL HEALTH, INC. DBIA THE HARBOR  
BEHAVIORAL HEALTH CARE INSTITUTE, INC.**  
Schedule of Expenditures of Federal and State Awards  
Six Months ended December 31, 2010

Funding source	Contract number	Contract period	Program title	CFDA Number or state CSFA number	Expenditures
Federal awards:					
U.S. Department of Agriculture Department of Education - State of Florida Department of Education - State of Florida	01-4323 01-4323	07/10-06/11 07/10-06/11	National School Lunch Program National School Lunch Program-NBRC	10.555 10.555	\$ 30,434 6,613 37,049
U.S. Department of Housing and Urban Development: City of Tampa City of Tampa Total U.S. Department of Housing and Urban Development	POBC09700008 POBC08700017	10/01/09-09/30/10 10/01/10-09/30/11	Housing Opportunities for People with AIDS Housing Opportunities for People with AIDS	14.241 14.241	37,315 24,996 62,311
U.S. Department of Housing and Urban Development: Pasco County Board of County Commissioners	N/A	9/30/2010-9/30/2011	Homeless Prevention & Rapid Re-Housing Subrecipient	14.257	10,600
U.S. Department of Education: Vocational Rehabilitation, AKRA funds Vocational Rehabilitation, AKRA funds Total U.S. Department of Education - Division of Vocational Rehabilitation and U.S. Department of Education	V3618 V3618	10/09-09/10 10/10-09/11	Employment Services/Supported Employment Employment Services/Supported Employment	84.390 84.390	18,677 20,830 39,527
U.S. Department of Health and Human Services: State of Florida, Department of Health, Hernando County	HR004	12/01/10-11/30/11	Nature Coast Community Healthcenter Outpatient Services	93.224	30,000
SAMHSA-Substance Abuse and Mental Health Services Administration SAMHSA-Substance Abuse and Mental Health Services Administration	IH797U021264-01 IH798M059866-01	09/30/2010-09/29/2015 09/30/10-09/29/2011	Veteran and Inmate Program Veteran, Family and Community Network(VFCN)	93.243 93.243	40,000 50,000 90,000
Center for Substance Abuse Prevention State of Florida, Dept. of Children & Families, passed through Eckerd Community Alternatives State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families	IH795P015663-01 N/A CF651-1001 CF651-1001	9/30/10-9/29/11 N/A 07/01/10-12/31/10 07/01/10-12/31/10	Drug Free Communities Mental Health & Substance Abuse Services Recovery & Resiliency-WTTFF TANF(9/A18) Treatment & Aftercare - WTTFF TANF (9/TCO)	93.276 93.556 93.558 93.558	79,484 1,601 47,502 49,466
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	PH102 CF651-1001 CF651-1001 CF651-1001 CF651-1001 CF651-1001 CF651-1001 CF651-1001 CF651-1001	07/01/10-12/31/10 07/01/10-12/31/10 07/01/10-12/31/10 07/01/10-12/31/10 07/01/10-12/31/10 07/01/10-12/31/10 07/01/10-12/31/10 07/01/10-12/31/10 07/01/10-12/31/10 07/01/10-12/31/10 07/01/10-12/31/10 07/01/10-12/31/10	Treatment & Aftercare - WTTFF TANF(9/TCO) BNET Medicaid Cluster Recovery & Resiliency-GR/TSTF/FGTF-FACT Admin-502019(FTA19) Block Grants for Community Mental Health Services - Recovery & Resiliency-ADAMH Trust Fund(19C13) Block Grants for Community Mental Health Services - Emergency Stabilization - ADAMH Trust Fund (19O04) Block Grants for Community Mental Health Services - Emergencies Stabilization - ADAMH Trust Fund (19O04)NBRC Block Grants for Community Mental Health Services - Recovery & Resiliency - ADAMH Trust Fund (19O18a) Block Grants for Community Mental Health Services - Recovery & Resiliency - ADAMH Trust Fund (19O19) Block Grants for Community Mental Health Services - Recovery & Resiliency-GR/TSTF/FGTF-FACT Admin-502019(FTA19)	93.558 93.767 93.778 93.958 93.958 93.958 93.958 93.958 93.958	11,724 108,692 58,080 274,525 22,857 103,860 290,989 25,617 43,500 177,989

**BEHAVIORAL HEALTH CARE INSTITUTE, INC.**  
 Schedule of Expenditures of Federal and State Awards  
 Six Months ended December 31, 2010

CFDA Number or State CSFA number	Expenditures	Contract number	Contract period	Program title	Funding source
93.958	\$ 3,192	PHJ02	07/01/10-12/31/10	Block Grants for Community Mental Health Services - Emergency Stabilization -PGTF-Tile TVR(WO27)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.958	56,102	PHJ02	07/01/10-12/31/10	Block Grants for Community Mental Health Services - Emergency Stabilization - ADAMH Trust Fund (19004)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.958	37,928	PHJ02	07/01/10-12/31/10	Block Grants for Community Mental Health Services - Recovery & Resiliency-ADAMH Trust Fund (19018)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.958	10,701	PHJ02	07/01/10-12/31/10	Block Grants for Community Mental Health Services - Emergency Stabilization - ADAMH Trust Fund (190C1)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.958	34,737	PHJ02	07/01/10-12/31/10	Block Grants for Community Mental Health Services - Recovery & Resiliency - ADAMH Trust Fund (19C13)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
	<b>Program total</b>				
93.959	252,779	CF651-1001	07/01/10-12/31/10	Delinquency Intervention Facilities - Detoxification - SAPTBG(270G5)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	232,271	CF651-1001	07/01/10-12/31/10	Delinquency Intervention Facilities - Treatment & Aftercare - SAPTBG(270G7)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	14,827	CF651-1001	07/01/10-12/31/10	Delinquency Intervention Facilities - Treatment & Aftercare - ADAMH Inpatient Drug Usages(27HIV)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	22,571	CF651-1001	07/01/10-12/31/10	Delinquency Intervention Facilities - Prevention Services-ADAMH Trust Fund Prevention Services(27PR2)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	62,742	CF651-1001	07/01/10-12/31/10	Delinquency Intervention Facilities - Prevention Services-Prevention Partnership Services(27PR3)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	47,249	CF651-1001	07/01/10-12/31/10	Delinquency Intervention Facilities - Prevention Services-ADAMH Trust Fund Prevention Services(27PR6)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	82,873	CF651-1001	07/01/10-12/31/10	Delinquency Intervention Facilities - Treatment & Aftercare-ADAMH Services to Women (27WOM)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	10,959	CF651-1001	07/01/10-12/31/10	Delinquency Intervention Facilities - Detoxification - GR/Adult Detox(ADDEX)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	6,663	CF651-1001	07/01/10-12/31/10	Delinquency Intervention Facilities - Treatment & Aftercare - Trust Fund GR/TSTF/OTFC/AS(ADTRT)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	113,992	PHJ02	07/01/10-12/31/10	Delinquency Intervention Facilities - Treatment & Aftercare - SAPTBG (270G7)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	23,184	PHJ02	07/01/10-12/31/10	Delinquency Intervention Facilities - Treatment & Aftercare - SAPTBG(270G3)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	34,958	PHJ02	07/01/10-12/31/10	Delinquency Intervention Facilities - Prevention Services - ADAMH Trust Fund Prevention Services (27PR6)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	58,105	PHJ02	07/01/10-12/31/10	Delinquency Intervention Facilities - Detoxification - G/A-Comm. Substance Abuse (270G5)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
93.959	22,058	PHJ02	07/01/10-12/31/10	Delinquency Intervention Facilities - Prevention Services - ADAMH Trust Fund - Prevention Services (27PR2)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
	<b>Program total</b>				
20.521	\$ 2,715,179	N/A	06/06/10-09/30/13	Transportation Awareness Program	U.S. Department of Transportation Pinellas County Metropolitan Planning Organization
	<b>Federal total</b>				
60.001	55,610	CF651-1001	07/01/10-12/31/10	Emergency Stabilization - Children's Mental Health - General Revenue (19ME1b)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
60.001	63,361	PHJ02	07/01/10-12/31/10	Emergency Stabilization - Children's Baker Act - General Revenue (19ME1b)	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
60.001	57,220	CF651-1001	07/01/10-12/31/10	Emergency Stabilization G/A-Adult Comm. Mental Health-Baker Act Serv (19ME4b)NBRC	State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network
	<b>Program total</b>				

(Continued)

**BEHAVIORAL HEALTH CARE INSTITUTE, INC.**  
 Schedule of Expenditures of Federal and State Awards  
 Six Months ended December 31, 2010

Funding source	Contract number	Contract period	Program title	CFDA Number or state CSFA number	Expenditures
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Emergency Stabilization G/A-Adult Comm. Mental Health-Baker Act Serv (19ME1b)	60.006	\$ 253,380
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Emergency Stabilization G/A-Adult Comm. Mental Health-Baker Act Serv (19ME4a)NBRCC	60.006	489,973
State of Florida, Department of Children & Families	PHJ02	07/01/10-12/31/10	Emergency Stabilization - Children's Baker Act - General Revenue (19ME1b)	60.006	142,857
			Program total		886,210
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Treatment & Aftercare - GR/TSTFO&MTF/CASATF (27ME3)	60.030	304,641
State of Florida, Department of Children & Families	PHJ02	07/01/10-12/31/10	Treatment & Aftercare - GR/TSTFO&MTF/CASATF (27ME3)	60.030	71,694
			Program total		376,335
State of Florida, Department of Children & Families	PHJ02	07/01/10-12/31/10	Detoxification-GR/Tobacco Settlement Trust Fund (27ME5)	60.031	47,158
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Treatment & Aftercare - GR/TSTFO&MTF (27ME7)	60.033	227,389
State of Florida, Department of Children & Families	PHJ02	07/01/10-12/31/10	Treatment & Aftercare - GR/TSTFO&MTF (27ME7)	60.033	202,808
			Program total		430,197
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Recovery & Resiliency-Indigent Psych Medication Program - General Revenue (19M18b)	60.039	53,895
State of Florida, Department of Children & Families	PHJ02	07/01/10-12/31/10	Recovery & Resiliency-Indigent Psych Medication Program - General Revenue (19M18b)	60.039	2,523
			Program total		56,418
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Recovery & Resiliency-GR/FACT Sves-502019/FTS19	60.042	114,390
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Recovery & Resiliency G/A-Adult Comm Mental Health GR/TSTF (19M18a)	60.053	1,023,135
State of Florida, Department of Children & Families	PHJ02	07/01/10-12/31/10	Recovery & Resiliency General Rev/TSTF(19M18a)	60.053	340,687
			Program total		1,363,822
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Emergency Stabilization G/A-Adult Comm. Mental Health-Baker Act Serv (19ME4a)NBRCC	60.054	84,132
State of Florida, Department of Children & Families	PHJ02	07/01/10-12/31/10	Emergency Stabilization - General Revenue(19ME1a)	60.054	90,226
			Program total		174,358
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Recovery & Resiliency - General Revenue (19M13)	60.055	29,230
State of Florida, Department of Children & Families	PHJ02	07/01/10-12/31/10	Recovery & Resiliency - General Revenue (19M13)	60.055	16,197
			Program total		45,427
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Emergency Stabilization -G/A Children's Mental Health-General Rev (19ME1a)	60.057	33,111

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

Schedule of Expenditures of Federal and State Awards  
Six Months ended December 31, 2010

Funding source	Contract number	Contract period	Program title	CFDA Number or state CSFA number	Expenditures
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Emergency Stabilization - G/A Children's Mental Health-General Rev (19ME1a)NRMC	60.057	\$ 146,922
State of Florida, Department of Children & Families	PHW02	07/01/10-12/31/10	Emergency Stabilization - General Revenue (19ME1a)	60.057	16,615
			<b>Program total</b>		<b>163,537</b>
State of Florida, Department of Juvenile Justice	R2008	07/01/10-12/31/10	Delinquency Intervention Facilities	80.016	706,340
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/10-12/31/10	Recovery & Resiliency - Forensic Beds(CFBAS)	60.114	3,283
State of Florida, Department of Children & Families	PHJ02	07/01/10-12/31/10	Recovery & Resiliency - Comm Forensic-Adults SVC(CFBAS)	60.114	35,655
			<b>Program total</b>		<b>40,938</b>
State of Florida, Department of Children & Families	PHH14	07/01/10-12/31/10	BNET Hernando Co Mental Health		27,242
Subcontractor with The Centers who holds the contract					4,641,674
<b>Total expenditure of state awards</b>					<b>\$ 7,356,853</b>

See accompanying 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

December 31, 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 six months ended December 31, 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 21 indicates that the Institute exceeded its local share match for the six months ended December 31, 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

Six Months ended December 31, 2010

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

- |  |                     |
|--|---------------------|
| (a) The type of auditors' report issued on the consolidated financial statements:  | Unqualified opinion |
| (b) Material weakness identified:  | None                |
| (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 that is material to the consolidated financial statements:   | None                |
| (e) Material weaknesses identified in internal control over major programs:  | None                |
| (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 that 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> :                            | Yes                 |
| (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
U.S. Department of Health and Human Services – passed through State of Florida, Department of Children and Families – Medicaid Cluster Recovery and Resiliency	93.778
 <u>State projects</u>	 <u>CSFA No.</u>
State of Florida, Department of Children and Families – passed through Central Florida Behavioral Health Network – Adult Community Mental Health Community Support	60.053
State of Florida, Department of Juvenile Justice – Delinquency Intervention Facilities	80.016
State of Florida, Department of Children and Families – passed through Central Florida Behavioral Health Network – Treatment and After Care	60.030

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

Schedule of Findings and Questioned Costs

Six Months ended December 31, 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 and State Awards**

**Finding 2010-1 – CFDA 93.958, 93.959, and 93.778 and CSFA 60.053 and 60.030 Department of Children and Families, Contract CF651-1001**

***Criteria***

Pass through entities are required to ensure subrecipients have met the audit requirements of OMB Circular A-133 and perform appropriate monitoring activities to ensure funds are spent in accordance with contract requirements.

***Condition***

During August 2010, the crisis stabilization unit and the emergency stabilization unit that were previously provided through the Institute were transferred to The North Bay Recovery Center (NBRC) at North Bay Hospital. As funds are now being passed through to NBRC, KPMG performed testwork over the subrecipient monitoring compliance requirements as outlined in OMB Circular A-133. Based on the testwork performed, it was noted that appropriate subrecipient monitoring activities were not being fully performed by the Institute.

***Questioned Costs***

None

***Context***

Based on a review of the Institute's contract with NBRC, KPMG concluded that there was not adequate monitoring in place to provide reasonable assurance that NBRC used the Federal and State awards for authorized purposes, complied with laws, regulations, and the provisions of the contracts and grant agreements, and achieved certain performance goals. KPMG was unable to identify sufficient audit evidence to support a complete subrecipient monitoring process.

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

Schedule of Findings and Questioned Costs

Six Months ended December 31, 2010

***Effect***

Not following the required elements of the grant contract could lead to disallowed costs, ineligible patients admitted to the program and/or limitation on future funding.

***Cause***

The Institute was not fully aware of the applicable OMB Circular A-133 Compliance Requirements related to sub-recipient monitoring.

***Recommendation***

The Institute should be aware of the applicable OMB Circular A-133 subrecipient monitoring compliance requirements. The Institute should also have in place sufficient subrecipient monitoring controls to ensure that NBRC uses Federal and State Awards for authorized purposes, complies with laws, regulations, and the provisions of contracts and grant agreements, and achieves performance goals.

***Management's Response***

Management concurs. During the period under the audit, management has put additional processes in place to ensure appropriate subrecipient monitoring.

**(4) Prior Year Findings and Questioned Costs Relating to Federal Awards**

None

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

None