

MANATEE GLENS CORPORATION
BRADENTON, FLORIDA
AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
JUNE 30, 2010

**MANATEE GLENS CORPORATION
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2010**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Manatee Glens Corporation
Bradenton, Florida

We have audited the accompanying statements of financial position of Manatee Glens Corporation (a non-profit organization) as of June 30, 2010 and 2009 and the related statements of activities, cash flows, and functional expenses for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits. The prior year summarized comparative statement of functional expenses has been derived from the Organization's 2009 financial statements, and in our report dated November 20, 2009, we expressed an unqualified opinion on those financial statements.

We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Manatee Glens Corporation as of June 30, 2010 and 2009 and the changes in its net assets, and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2010, on our consideration of Manatee Glens Corporation'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 conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget

Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and Chapter 10.650 of the Rules of the Auditor General of the State of Florida and the Florida Single Audit Act and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Christopher, Smith, Leonard,
Bristow + Stanell, P.A.*

CHRISTOPHER, SMITH, LEONARD,
BRISTOW & STANELL, P.A.

November 17, 2010
Bradenton, Florida

MANATEE GLENS CORPORATION
STATEMENTS OF FINANCIAL POSITION
JUNE 30,

	2010	2009
<u>ASSETS</u>		
Cash and cash equivalents	\$ 2,330,752	\$ 1,668,929
Investments	646,879	683,885
Net interest in Foundation	6,869	6,236
Accounts and grants receivable, net	905,207	1,617,140
Estimated third party payor receivable, net	265,629	121,649
Contracts receivable	1,513,452	1,708,210
Inventories	181,024	138,167
Prepaid expenses	441,364	560,608
Loan proceeds – escrow	–	418,865
Contributions receivable	1,397,521	1,532,204
Other assets	111,291	64,288
Net property and equipment	8,311,480	8,587,274
TOTAL ASSETS	\$ 16,111,468	\$ 17,107,455
<u>LIABILITIES AND NET ASSETS</u>		
Liabilities		
Accounts Payable	\$ 292,566	\$ 454,266
Accrued salaries and fringes	1,038,756	1,075,558
Accrued sick and annual leave	463,164	542,190
Other accrued liabilities	237,709	145,517
Deferred revenue	137,797	110,013
Interest rate swap	98,307	127,060
Long-term debt	3,420,697	3,930,084
Total Liabilities	5,688,996	6,384,688
Net Assets		
Unrestricted–Plant assets	4,333,708	4,163,197
Unrestricted–Operations	4,232,475	4,660,433
Temporarily restricted	1,397,521	1,532,204
Permanently restricted	458,768	366,933
Total Net Assets	10,422,472	10,722,767
TOTAL LIABILITIES AND NET ASSETS	\$ 16,111,468	\$ 17,107,455

The accompanying notes are an integral part of these financial statements.

MANATEE GLENS CORPORATION
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30,

	<u>2010</u>	<u>2009</u>
Changes in Unrestricted Net Assets:		
Public Support and Revenues:		
Public Support:		
State Contracts	\$ 10,236,707	\$ 11,668,660
Board of County Commissioners	2,646,452	2,753,730
Other local funds	203,286	123,906
Child Welfare Services	2,768,980	2,480,158
Contributions	119,109	162,428
In-Kind contributions	852,260	877,295
Total Public Support	<u>16,826,794</u>	<u>18,066,177</u>
Revenues:		
Net patient service revenues	7,939,837	7,387,115
Investment income	47,900	34,739
Leasing income	137,876	142,815
Miscellaneous	319,228	343,942
Gain (loss) on disposal of assets	(23,708)	-
Total Revenues	<u>8,421,133</u>	<u>7,908,611</u>
Total Public Support and Revenues	<u>25,247,927</u>	<u>25,974,788</u>
Net Assets released from Restrictions:		
Satisfaction of restrictions	<u>42,848</u>	<u>251,840</u>
Total Unrestricted Revenues	<u>25,290,775</u>	<u>26,226,628</u>
Expenses:		
Program Services:		
Aftercare	10,499	10,251
Case Management	46,603	81,740
Crisis Stabilization	3,036,408	2,408,071
Crisis Support	1,627,727	1,724,795
Comprehensive Community Service Team	2,311,573	2,840,952
Day/Night	247,740	236,205
Detox JARF	147,460	113,602
Florida Assertive Community Treatment	873,420	895,651
Fact Enhancement	312,148	288,675
Indigent Drug Program	147,448	151,027
Incidental	448,398	90,269
In Home/On Site	4,850	-
Inpatient	169,687	-
Intervention	236,829	231,154

	<u>2010</u>	<u>2009</u>
Expenses (continued):		
Non-SAMH	8,367,273	7,191,970
Outpatient Medical	1,325,587	1,283,869
Outpatient	380,572	607,912
Outpatient/Residential Detox	575,730	675,855
Outreach	95,985	176,098
Prevention	54,228	193,411
Prevention/Intervention	236,691	207,794
Recovery	107,717	107,019
Residential Level II	1,250,231	1,432,821
Supported Employment	1,484	3,916
Short-term Residential Treatment	-	2,031,112
	<u>22,016,288</u>	<u>22,984,169</u>
Administrative Services:		
Administration	<u>3,560,687</u>	<u>3,523,996</u>
Total Expenses	<u>25,576,975</u>	<u>26,508,165</u>
Increase (Decrease) in Unrestricted Net Assets	(286,200)	(281,537)
Changes in Temporarily Restricted Net Assets:		
Assets released from restriction	<u>(134,683)</u>	<u>(141,412)</u>
Decrease in Temporarily Restricted Net Assets	<u>(134,683)</u>	<u>(141,412)</u>
Changes in Permanently Restricted Net Assets:		
Assets released from restriction	<u>91,835</u>	<u>(110,428)</u>
Increase (Decrease) in Permanently Restricted Net Assets	<u>91,835</u>	<u>(110,428)</u>
Change in net assets before swap adjustment	(329,048)	(533,377)
Change in fair value of interest rate swap	28,753	(127,060)
Net Assets at beginning of year	<u>10,722,767</u>	<u>11,383,204</u>
Net Assets at End of Year	<u><u>\$ 10,422,472</u></u>	<u><u>\$ 10,722,767</u></u>

The accompanying notes are an integral part of these financial statements.

MANATEE GLENS CORPORATION
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30,

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets before swap adjustment	\$ (329,048)	\$ (533,377)
Adjustments to reconcile change in net assets before swap adjustment to net cash provided by operating activities:		
Depreciation and amortization	838,450	800,691
Bad debt expense	1,006,385	465,700
(Gain)loss on disposal of assets	23,708	-
Contribution for use of facilities	134,683	141,412
Decrease in loan escrow	418,865	-
(Increase)Decrease in assets:		
Accounts receivable	(294,452)	(878,018)
Estimated third party payor receivable	(143,980)	91,880
Contracts receivable	194,758	(29,998)
Inventories	(42,857)	40,786
Prepaid expenses and other assets	69,840	5,054
Increase(Decrease) in liabilities:		
Accounts payable	(161,700)	(3,441)
Accrued salaries and fringes	(36,802)	27,415
Accrued sick and annual leave	(79,026)	860
Deferred revenue	27,784	(117,295)
Other accrued liabilities	92,192	79,209
Net cash provided (used) by operating activities	<u>1,718,800</u>	<u>90,878</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Investment in Foundation	(633)	1,288
Sale (purchase) of investments	37,006	231,949
Purchase of property and equipment	(583,963)	(1,046,218)
Net cash (used) provided by investing activities	<u>(547,590)</u>	<u>(812,981)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from long-term debt	-	531,989
Principal payments on long-term debt	(509,387)	(441,615)
Net cash provided (used) by financing activities	<u>(509,387)</u>	<u>90,374</u>
Net Change in cash and cash equivalents	661,823	(631,729)
Cash and cash equivalents at beginning of year	<u>1,668,929</u>	<u>2,300,658</u>
Cash and Cash Equivalents at End of Year	<u>\$ 2,330,752</u>	<u>\$ 1,668,929</u>
<u>SUPPLEMENTAL CASH FLOW DISCLOSURES</u>		
Interest paid	<u>\$ 172,693</u>	<u>\$ 181,710</u>
Donations In-Kind (income)	<u>\$ 852,260</u>	<u>\$ 877,295</u>
Donations In-Kind (expense)	<u>\$ 959,394</u>	<u>\$ 1,060,304</u>

The accompanying notes are an integral part of these financial statements.

MANATEE GLENS CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2010
(With summarized comparative totals for 2009)

	2010		Total	
	Supportive Services	Program Services	2010	(Summarized) 2009
PERSONNEL SERVICES:				
Salaries and Wages	\$ 1,340,529	\$ 13,750,520	\$ 15,091,049	\$ 15,748,721
Fringes	311,996	2,741,628	3,053,624	3,473,151
Total personnel Services	1,652,525	16,492,148	18,144,673	19,221,872
OTHER EXPENSES:				
Building Occupancy	(7,748)	755,532	747,784	913,085
Professional services	257,617	598,989	856,606	904,301
Travel	11,870	83,671	95,541	78,734
Equipment Costs	431,847	367,226	799,073	690,694
Food Services	-	254,774	254,774	339,957
Medical and pharmacy	434	334,870	335,304	466,084
Insurance	20,656	194,580	215,236	213,976
Interest	146,905	16,667	163,572	185,098
Operating expenses	302,069	1,696,564	1,998,633	1,968,360
Other	678,242	328,143	1,006,385	465,700
Donated items	66,270	893,124	959,394	1,060,304
Total Other Expenses	1,908,162	5,524,140	7,432,302	7,286,293
TOTAL	\$ 3,560,687	\$ 22,016,288	\$ 25,576,975	\$ 26,508,165

The accompanying notes are an integral part of these financial statements.

MANATEE GLENS CORPORATION
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION AND PURPOSE – Manatee Glens Corporation, (the Organization), is engaged in the business of aiding in the establishment of operations and maintenance of clinics or facilities for the diagnosis, prevention, treatment and care of mental and emotional disorders, alcohol abuse, drug abuse, sexual abuse, child welfare services, and the cure and treatment of persons affected therewith. The Organization serves Manatee County through various locations.

BASIS OF ACCOUNTING – The Organization follows standards of accounting and financial reporting prescribed for voluntary health and welfare agencies. The Organization follows the accrual basis of accounting, which recognizes revenue when earned and expenses as incurred. Federal, State and local government and public grants are recorded as support when performance occurs under the terms of the grant agreement.

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a program basis in the Statement of Activities. Salaries and other expenses which are associated with a specific program are charged directly to that program. Salaries and other expenses which benefit more than one program are allocated to the various programs based on the relative benefit provided. Administrative expenses are allocated to the various programs based on the relevant program's costs to the total.

FINANCIAL STATEMENT PRESENTATION – Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) and the Accounting Standards Codification (ASC) as it relates to the financial statements of not-for-profit organizations. The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets, as applicable.

CASH AND CASH EQUIVALENTS – For purposes of these financial statements, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

As of June 30, 2010, \$576,891 of cash and cash equivalents was held by a third party (DATIS) as part of the payroll funding arrangement.

NET INTEREST IN FOUNDATION – In 2003, the Organization established a foundation. The net interest in foundation at June 30, 2010 is \$6,869.

FAIR VALUE MEASUREMENTS – The FASB established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement).

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

MANATEE GLENS CORPORATION
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

FAIR VALUE MEASUREMENTS – CONTINUED

The three levels of the fair value hierarchy used to measure fair value are described as follows:

Level 1 inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2 inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in inactive markets
- Inputs other than quoted prices that are observable for the asset or liability
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

Level 3 inputs to the valuation methodology are unobservable and significant to the fair value measurement.

INVENTORIES – Inventories are stated at the lower of cost or market. Cost is determined on a first-in, first-out basis.

ACCOUNTS RECEIVABLE – Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision based on its assessment of the current status of individual accounts and contracts. Balances that are still outstanding after management has used reasonable collection efforts are written off.

PROPERTY AND EQUIPMENT – Buildings and equipment are recorded at cost and depreciated over their estimated useful lives using the straight-line method. The Organization capitalizes major improvements, property and equipment with a value of \$1,000 or greater. Estimated useful lives range from 5 to 45 years.

Donations of property and equipment are recorded as support at their estimated fair value on the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

MANATEE GLENS CORPORATION
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

IN-KIND CONTRIBUTIONS AND CONTRIBUTED SERVICES - A substantial number of volunteers have donated significant amounts of their time in the Organization's program services. A substantial amount of space and supplies have been recorded as in-kind contributions. These services require specialized skills that would typically need to be purchased if not provided by donation. These services have been recorded as in-kind contributions and contributed services expense and are reflected in these financial statements. These services were recorded at the fair market value of similar services.

NET PATIENT SERVICE REVENUE - The Organization has agreements with third-party payors that provide for payments to the Organization at amounts different from its established rates. Payment arrangements include prospectively determined rates per admission, 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, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

PREMIUM REVENUE - The Organization has agreements with various Health Maintenance Organizations (HMOs) to provide medical services to subscribing participants. Under these agreements, the Organization receives monthly capitation payments based on the number of each HMO's participants, regardless of services actually performed by the Organization.

THIRD-PARTY AGREEMENTS - The Organization has agreements with third-party payors that provide for payments to the Organization at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

- Medicare - Inpatient acute care services rendered to Medicare program beneficiaries, inpatient non-acute services, and defined capital costs related to Medicare beneficiaries are paid based on a combination of cost reimbursement methodology and prospective payment system. The Inpatient Psychiatric Facility Prospective Payment System was implemented July 1, 2005. Currently, the Organization is in a transition period during which the reimbursement for services is a combination of the two methods noted above. The Organization is paid at a tentative rate based on the blended cost reimbursement and prospective payment methodology with final settlement determined after submission of annual cost reports by the Organization and audits thereof by the Medicare fiscal intermediary. Outpatient services rendered to Medicare program beneficiaries are reimbursed under a fee for service reimbursement methodology.
- Medicaid - Outpatient services rendered to Medicaid program beneficiaries are reimbursed under a fee for service reimbursement methodology.

The Organization also has entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Organization under these agreements includes discounts from established charges, and prospectively determined daily rates.

MANATEE GLENS CORPORATION
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

DONOR-RESTRICTED GIFTS - Unconditional promises to give cash and other assets to the Organization are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received. The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements.

PUBLIC SUPPORT AND REVENUES - The Organization receives significant grant and contract support from the State of Florida Department of Children and Families and other State agencies. Support received from those contracts is recognized on a "net funded" basis whereby State of Florida Department of Children and Families, Division of Alcohol, Drug and Mental Health Services funding is recognized on a last-dollar-in basis. Related expenses are netted by Medicaid income in determining grant funds to be recognized. The Organization receives client fees, Medicaid and Medicare income for billable client services and recognizes these fees and income when earned.

GRANTS AND DONATIONS - Grants and donations are considered to be available for unrestricted use unless specifically restricted by the grantor. The accounting system is designed to allocate funds to specific programs.

CHARITY CARE - The Organization provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Organization does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS - Temporarily restricted net assets are those whose use by the Organization has been limited by donors to a specific time period or purpose. Permanently restricted net assets have been restricted by donors to be maintained by the Organization in perpetuity.

ADVERTISING COSTS - Advertising costs are generally charged to operations in the year incurred. For the years ended June 30, 2010 and 2009, advertising costs totaled \$6,798 and \$24,342, respectively.

FUNDRAISING COSTS - For the years ended June 30, 2010 and 2009, fundraising costs totaled \$15,722 and \$24,772, respectively.

ESTIMATES - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

MANATEE GLENS CORPORATION
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

INCOME TAXES – The Organization is exempt from income taxes under Section 501(c)(3) of Internal Revenue Code. The Organization is not a private foundation. Accordingly, no provision has been made for income taxes in the accompanying financial statements. The Organization adopted guidance issued by the FASB on accounting for uncertainty in tax positions. The adoption of this guidance had no effect on the Organization’s financial position. Management believes the Organization has no material unrecognized income tax liabilities, including any potential loss of its tax exempt status. The Organization has no ongoing federal, state or local tax audits; however, the Organization’s tax returns for fiscal year end 2006 and subsequent years remain open to examination.

RECLASSIFICATIONS – To facilitate comparison of financial data, certain amounts in the 2009 presentation have been reclassified to conform to the 2010 reporting presentation. Such reclassifications had no effect on the change in net assets previously reported.

SUMMARIZED FINANCIAL INFORMATION – The financial statements include certain prior-year summarized comparative information in the statement of functional expenses. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended June 30, 2009, from which the summarized information was derived.

NOTE 2 – FAIR VALUE MEASUREMENTS

The Organization measured the following assets and liabilities at fair value on a recurring basis using inputs described in Note 1:

	Fair Value Measurements at Reporting Date Using		
	2010		
	Level 1	Level 2	Total
Certificates of Deposit	\$ -0-	\$ 646,879	\$ 646,879
Interest in Foundation	-0-	6,869	6,869
Total Assets	\$ -0-	\$ 653,748	\$ 653,748
Interest Rate SWAP (Derivative Financial Instrument)	\$ -0-	\$ 98,307	\$ 98,307
Total Liabilities	\$ -0-	\$ 98,307	\$ 98,307
	Fair Value Measurements at Reporting Date Using		
	2009		
	Level 1	Level 2	Total
Certificates of Deposit	\$ -0-	\$ 384,000	\$ 384,000
Treasury Bills	299,885	-0-	299,885
Interest in Foundation	-0-	6,236	6,236
Total Assets	\$ 299,885	\$ 390,236	\$ 690,121
Interest Rate SWAP (Derivative Financial Instrument)	\$ -0-	\$ 127,060	\$ 127,060
Total Liabilities	\$ -0-	\$ 127,060	\$ 127,060

MANATEE GLENS CORPORATION
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – FAIR VALUE MEASUREMENTS – CONTINUED

Certificates of deposit are valued using level 2 inputs based on the contract value through maturity. The interest in the Foundation is measured using Level 2 inputs at the Organization's interest in the net assets of the Foundation investments, which are estimated at fair value.

The fair value of the interest rate swap contract is determined by the counterparty by means of calculating the present value of the anticipated cash flows from the transaction using level 2 inputs.

The preceding methods may produce a fair value calculation that may not be indicative or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at reporting date.

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	<u>2010</u>	<u>2009</u>
Land and buildings	\$ 11,549,655	\$ 11,277,498
Construction in Progress	29,702	1,385,067
Vehicles	698,554	492,762
Furniture, fixtures, and equipment	<u>2,903,635</u>	<u>2,382,369</u>
	15,181,546	15,537,696
Less accumulated depreciation and amortization	<u>(6,870,066)</u>	<u>(6,950,422)</u>
Net Property and Equipment	<u>\$ 8,311,480</u>	<u>\$ 8,587,274</u>

Depreciation expense was \$836,049 and \$800,691 for the years ended June 30, 2010 and 2009, respectively.

NOTE 4 – LEASE COMMITMENTS

The Organization conducts a major part of its program and supportive services from leased facilities. Management expects that in the normal course of business, leases will be renewed or replaced by other leases. Such facility leases are classified as operating leases. In addition, the Organization has entered into operating leases for various vehicles and short-term equipment rentals.

The following is a schedule by years of future minimum lease payments required under operating leases that have initial or noncancellable lease terms in excess of one year as of June 30, 2010:

<u>Year Ending June 30,</u>	
2011	\$ 69,129
2012	\$ 66,828

Rental expense for operating leases was \$126,629 and \$180,916 for the years ended June 30, 2010 and 2009, respectively.

**MANATEE GLENS CORPORATION
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 – LINE OF CREDIT

The Organization has a revolving line-of-credit in the amount of \$1,500,000, secured by receivables with Synovus Bank at the greater of the Bank's prime rate or 4.5%. The line-of-credit is renewed each year. There was no outstanding balance on the line-of-credit as of June 30, 2010 and 2009.

NOTE 6 – LONG-TERM DEBT

The following is a description of long-term debt at June 30,

	2010	2009
Tax exempt industrial revenue bonds Series 2004 dated 12/28/04, variable interest rate effectively fixed through an interest rate swap. Matures January 2020.	\$ 2,484,495	\$ 2,682,825
Equipment Purchase Agreement dated 6/19/08. Interest rate at 4.06%. Matures June 2013.	<u>936,202</u>	<u>1,247,259</u>
	<u>\$ 3,420,697</u>	<u>\$ 3,930,084</u>

Maturities on long-term debt are as follows:

Year Ending June 30,	
2011	\$ 507,774
2012	530,312
2013	554,455
2014	241,180
2015	253,287
Thereafter	<u>1,333,689</u>
	<u>\$ 3,420,697</u>

City of Bradenton, Florida – Tax-Exempt Industrial Development Revenue Bonds Series 2004

On December 28, 2004, the Organization borrowed \$2,781,188 from the City of Bradenton, Florida through the issuance of a tax-exempt Industrial Development Revenue Bond, Series 2004 (Manatee Glen's Corporation Project). The Bond carries an interest rate of 64% of LIBOR Rate plus 1.55% per annum. Interest shall be paid monthly in arrears starting on February 1, 2005. The principal amount shall be payable in monthly installments, as predetermined in the Bond documents starting on December 1, 2008 with final payment on January 1, 2020.

The loan proceeds of the Bond were used to provide funds to finance the cost of acquisition of condominium units and appurtenant common areas at 6th Avenue West, Bradenton, Florida for the operation of healthcare facilities. The loan is evidenced by a Loan Agreement and Promissory Note dated December 31, 2004. Loan payments pursuant to the Note are due on the same date and is the same amount as the principal and interest and any other payment due on the Bond. The loan is collateralized by a mortgage, assignment-of-rents, and security agreement.

MANATEE GLENS CORPORATION
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – LONG-TERM DEBT – CONTINUED

City of Bradenton, Florida – Equipment Sublease Purchase Agreement

On June 19, 2008, the Organization entered into an equipment sublease purchase agreement with the City of Bradenton, Florida for the purchase of equipment. The total amount borrowed was \$1,500,000 with an interest rate of 4.06%. Monthly payments of principal and interest of \$27,665 began July 19, 2008 with the final payment due on June 19, 2013.

Total interest expense on long-term debt for the years ended June 30, 2010 and 2009 was \$163,572 and \$185,098, respectively.

The Organization is required to maintain certain covenants as part of long-term debt financing. As of June 30, 2010, Management believes the Organization was in compliance with all debt covenants.

NOTE 7– INTEREST RATE SWAP

To hedge its interest rate risk, the Organization entered into an interest rate swap agreement (swap) with Bank of America on the Series 2004 bonds. The purpose was to fix the interest rate on the Organization’s variable rate bonds. The notional amount of the swap is equal to the principal outstanding on the bonds, which was \$2,484,495 at June 30, 2010. The underlying index on the interest rate swap agreement is the USD/LIBOR one month rate and the fixed rate is 4.60%

The swap has been valued by the counterparty, at the estimated fair value of \$98,307 and \$127,060 at June 30, 2010 and 2009, respectively, which is the estimated liability on that date if the Organization were to terminate the agreement. The fair value of the swap is presented in the statement of financial position under “Interest Rate Swap”. Changes in the fair value of the swap are reported in the statement of activities under the caption “Change in Fair Value of Interest Rate Swap.” The swap matures January 1, 2012.

NOTE 8 – RESTRICTED ASSETS

Temporarily restricted net assets are available for the following purposes:

	2010	2009
Future operating purposes (donated use of facilities)	<u>\$ 1,397,521</u>	<u>\$ 1,532,204</u>

Permanently restricted net assets are restricted in perpetuity to support:

Program activities (state purchased fixed assets) – net of depreciation	<u>\$ 458,768</u>	<u>\$ 366,933</u>
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During the years ended June 30, 2010 and 2009, net assets were released from restriction for the purposes indicated above in the amount of \$134,683 and \$251,840, respectively.

**MANATEE GLENS CORPORATION
NOTES TO FINANCIAL STATEMENTS**

NOTE 9 – CSU PROJECT

On July 9, 1991, Manatee Glens Corporation entered into an agreement with Manatee County, Florida to provide funds for the construction of a crisis stabilization unit. The County agreed to reimburse Manatee Glens Corporation \$3,329,768 for the construction of the facility.

The Organization holds leasehold title, expiring in 2081, to the real property and the County holds the underlying fee title subject to the leasehold interest. If the leasehold interest is terminated by default or abandonment by the Organization or at the expiration of the lease term without renewal, all project improvements revert to the County. The use of the project is subject to the Organization using the premises solely for a mental health center meeting the needs of the citizens of Manatee County.

The Organization is also required to maintain its existence as a not-for-profit corporation under the laws of the State of Florida, a qualified charitable entity under the provisions of the Internal Revenue Code and Regulations, and all other laws or regulations necessary to qualify as a recipient of local, state and federal funds for the provision of mental health, drug and alcohol rehabilitation services.

NOTE 10 – CONTRIBUTIONS RECEIVABLE

The Organization has recognized contributions for the use of real property for operational purposes. These contributions are considered to be temporarily restricted until the time period for the use of such property elapses. The Organization expenses annually the amount attributed to that year's use of the property, and releases that portion from temporary restriction. Lease expense of \$134,683 and \$141,412 has been recorded for the years ended June 30, 2010 and 2009, respectively. The conditional use of these properties is expected to terminate over the next 71 years.

NOTE 11 – SUPPORT FROM THE STATE OF FLORIDA WHICH REQUIRED MATCH

The Organization received funds from the Office of the Attorney General, Department of Legal Affairs in the Division of Victim Services and Criminal Justice Programs (Contract Nos. V09006 and V8017) Income is earned on a reimbursement basis; that is, income can be recognized only to the extent of eligible expenses incurred. The contract required a twenty five percent (25%) local match for services to certain victims of crime.

During the fiscal year ended June 30, 2010 the reimbursable expenses were as follows:

Total expenses	\$ 205,492
Less: Non-reimbursable expenses	<u>12,830</u>
Total reimbursable expenses	192,662
Available for Match	64,366
In-kind available for Match	<u>12,830</u>
Total available for Match	77,196
Required Match	<u>32,074</u>
Excess Match	<u>\$ 45,122</u>

MANATEE GLENS CORPORATION
NOTES TO FINANCIAL STATEMENTS

NOTE 12 – RETIREMENT PLAN

The Organization has two retirement savings plans covering all eligible employees. Effective November 1, 2005 the Organization restated its defined contribution savings plan into a profit sharing and 403(b) plan. The Plan allows for discretionary contributions for both the profit sharing and the 403(b) match. Since the restatement, the Organization contributed 3% of the eligible compensation and an additional matching contribution on elective deferrals of up to the first 3% of eligible compensation. In fiscal year 2009, the Organization's Board of Directors voted to discontinue the matching contribution on elective deferrals, which took effect for the quarter beginning April 1, 2009.

Total retirement plan expenses for 2010 and 2009 were \$300,648 and \$510,914, respectively.

NOTE 13 – CONCENTRATIONS OF CREDIT RISK

The Organization is located in Manatee County, Florida. The Organization places its operating cash and cash equivalents with financial institutions, which are insured by the in the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. At June 30, 2010, the Organization had deposits in excess of insured amounts of \$1,613,389.

The Organization grants credit without collateral to its patients, most of who are local residents who may be insured under third-party payor agreements. The reserve for uncollectible accounts receivable was \$1,024,473 and \$433,895 as of June 30, 2010 and 2009, respectively.

The mix of receivables from patients and third-party payors at June 30th were as follows:

	<u>2010</u>	<u>2009</u>
Medicare and Medicaid	46%	23%
Private Insurance	33%	62%
Self Pay	<u>21%</u>	<u>15%</u>
	<u>100%</u>	<u>100%</u>

NOTE 14 – CHARITY CARE

The Organization has a sliding fee scale policy that gives discounts to the uninsured using the Federal Poverty Guidelines as the eligibility criteria. Client discounts from the standard charge ranges between thirty and one hundred percent. The amount of charges foregone for services and supplies furnished under this policy aggregated approximately \$9,783,000 and \$11,412,000 in 2010 and 2009, respectively.

NOTE 15 – COMMITMENTS AND CONTINGENCIES

Litigation

From time to time, the Organization is involved in litigation and regulatory investigations arising in the course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the Organization's future financial position or results from operations.

**MANATEE GLENS CORPORATION
NOTES TO FINANCIAL STATEMENTS**

NOTE 15 – COMMITMENTS AND CONTINGENCIES – CONTINUED

Medical Malpractice Claims

The Organization purchases professional and general liability insurance to cover medical malpractice claims. There are known claims and incidents that may result in the assertion of additional claims, as well as claims from unknown incidents that may be asserted arising from services provided to patients. Management is not aware of any pending claims in excess of insured amounts. Consequently, no provision for any uninsured risks have been made.

Public Support

Some public support is received through grants and contracts, which provide for reimbursement of actual costs incurred. These grants and contracts are subject to year-end adjustment and audit and retroactive adjustment by third-party payors. All known adjustments, affecting such grants and contracts, have been provided for in the financial statements.

NOTE 16 – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through November 17, 2010, which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION



Christopher, Smith, Leonard,
Bristow & Stanell, P.A.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

Board of Directors
Manatee Glens Corporation
Bradenton, Florida

We have audited the financial statements of Manatee Glens Corporation as of and for the years ended June 30, 2010 and 2009, and have issued our report thereon dated November 17, 2010, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules outlined in the table of contents and found on pages 19 - 28 of these financial statements are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Christopher, Smith, Leonard,
Bristow & Stanell, P.A.*

CHRISTOPHER, SMITH, LEONARD,
BRISTOW & STANELL, P.A.

November 17, 2010
Bradenton, Florida

**MANATEE GLENS CORPORATION
SCHEDULES OF FINANCIAL ASSISTANCE
FOR THE YEARS ENDED JUNE 30,**

			<u>2010</u>	<u>2009</u>
STATE OF FLORIDA CONTRACTS				
Adult Mental Health	QH9C5	QH9C5	\$ 4,924,721	\$ 5,971,734
Adult Mental Health FACT	QH9F3	QH6F3	1,254,400	1,254,400
Children's Mental Health	QH9C5	QH9C5	879,444	1,163,462
Children's Mental Health BNET	QH8A1	QH8A1	173,000	163,000
IDP Line of Credit	QH9C5	QH9C5	60,430	60,430
Child/Adolescent Substance Abuse Prevention Partnership		QD7ER	-	111,873
Adult Mental Health – SRT District Eight		HH803	-	153,483
Supported Employment	VS198	VS198	47,483	33,495
School Lunch Program		01-0258	-	18,122
Central Florida Behavioral Health Network	QD0AR	QD9AR	2,264,549	2,335,789
YMCA Children, Youth & Family Services (Child Welfare)	MGCCM10	MMGCCM9	2,091,122	1,980,000
YMCA Children, Youth & Family Services (Prevention)	MGCDV10	CMGCRS9	377,700	200,000
YMCA Children, Youth & Family Services (Diversion)	MGCMH10	CMGCMH9	300,158	300,158
VOCA	V8017	V8017	36,797	89,698
VOCA	V09006	V7175	91,499	45,606
Florida Council Against Sexual Violence	10SAS23		2,597	-
Florida Council Against Sexual Violence	07RCP23	07RCP23	23,747	24,545
Florida Council Against Sexual Violence	09OAG23	09OAG23	2,466	5,942
Manatee County MH Supervised Release Program (FDLE)			64,200	-
Manatee County Drug Court (FDLE & RECOVERY ACT)			128,655	-
Manatee County (CDBG)			-	68,840
Manatee County DUI Court (DEPT OF TRANSPORTATION)			35,677	-
City of Bradenton (CDBG/Shelter Plus)			219,473	147,320
Emergency Food and Shelter Program			27,569	20,921
TOTAL STATE CONTRACTS			<u>13,005,687</u>	<u>14,148,818</u>
OTHER LOCAL FUNDS				
Board of County Commissioners – Program Funding			2,646,452	2,753,730
School Board of Manatee County			41,940	41,940
Manatee County Rural Health			35,654	35,172
Miscellaneous Grants			125,692	46,794
TOTAL OTHER FUNDING			<u>2,849,738</u>	<u>2,877,636</u>
CONTRIBUTIONS				
			<u>119,109</u>	<u>162,428</u>
CONTRIBUTIONS – IN-KIND				
			<u>852,260</u>	<u>877,295</u>
OTHER INCOME				
Pinnacle Plaza			137,876	142,815
Investment income			47,900	34,739
Miscellaneous			319,228	343,942
Gain (Loss) on disposal of asset			(23,708)	-
TOTAL OTHER INCOME			<u>481,296</u>	<u>521,496</u>
CLIENT FEE FOR SERVICE				
			<u>7,939,837</u>	<u>7,387,115</u>
TOTAL REVENUES			<u>\$ 25,247,927</u>	<u>\$ 25,974,788</u>

**MANATEE GLENS CORPORATION
SCHEDULE OF PROGRAM/COST CENTER
ACTUAL EXPENSES AND REVENUES
FOR THE YEAR ENDED JUNE 30, 2010**

<u>EXPENSE CATEGORIES</u>	<u>AFTERCARE</u>	<u>CASE MANAGEMENT</u>	<u>CRISIS STABILIZATION</u>	<u>CRISIS SUPPORT</u>
PERSONNEL EXPENSES				
Salaries	\$ 7,594	\$ 27,527	\$ 1,648,400	\$ 1,098,043
Fringe benefits	1,371	5,486	309,966	213,449
Total Personnel Expenses	<u>8,965</u>	<u>33,013</u>	<u>1,958,366</u>	<u>1,311,492</u>
OTHER EXPENSES				
Building occupancy	-	-	130,086	33,010
Professional services	-	73	228,797	2,145
Travel	-	29	166	168
Equipment	-	91	54,557	13,573
Food services	-	-	85,944	7,650
Medical and pharmacy	-	155	18,951	19,405
Insurance	83	294	18,160	11,826
Interest paid	-	-	-	-
Operating supplies and expenses	180	7,049	112,451	27,288
Other	-	257	-	-
Donated items	-	-	61,352	4,122
Total Other Expenses	<u>263</u>	<u>7,948</u>	<u>710,464</u>	<u>119,187</u>
TOTAL PERSONNEL AND OTHER EXPENSES	<u>9,228</u>	<u>40,961</u>	<u>2,668,830</u>	<u>1,430,679</u>
DISTRIBUTED INDIRECT COSTS				
Other Support Costs	1,271	5,642	367,578	197,048
Administration	1,537	6,821	444,418	238,239
Total Distributed Indirect Costs	<u>2,808</u>	<u>12,463</u>	<u>811,996</u>	<u>435,287</u>
Total Actual Operating Expenses	12,036	53,424	3,480,826	1,865,966
UNALLOWABLE COSTS	-	(257)	(68,330)	(28,051)
SAMH LINES-OF-CREDIT EQUIVALENT	-	-	-	-
Total Allowable Actual Operating Expenses Excluding SAMH Credit Equivalent	<u>\$ 12,036</u>	<u>\$ 53,167</u>	<u>\$ 3,412,496</u>	<u>\$ 1,837,915</u>
CAPITAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>CCST</u>	<u>DAY/NIGHT</u>	<u>DETOX JARF</u>	<u>FACT</u>	<u>FACT ENHANCEMENT</u>	<u>INDIGENT DRUG PROG</u>
\$ 1,420,505	\$ 83,873	\$ 87,290	\$ 578,341	\$ -	\$ -
296,578	20,100	15,659	103,546	-	-
<u>1,717,083</u>	<u>103,973</u>	<u>102,949</u>	<u>681,887</u>	<u>-</u>	<u>-</u>
-	9,990	5,420	9,850	-	-
580	86	3,914	1,272	-	-
17,677	14	7	1,496	-	-
5,182	5,173	2,273	22,986	-	-
-	7,351	3,581	-	-	-
3,306	-	790	474	-	129,598
20,557	959	961	12,952	-	-
-	-	-	-	-	-
242,068	8,393	5,186	32,769	274,360	-
25,155	-	1,972	-	-	-
133	81,810	2,556	4,000	-	-
<u>314,658</u>	<u>113,776</u>	<u>26,660</u>	<u>85,799</u>	<u>274,360</u>	<u>129,598</u>
<u>2,031,741</u>	<u>217,749</u>	<u>129,609</u>	<u>767,686</u>	<u>274,360</u>	<u>129,598</u>
279,832	29,991	17,851	105,734	37,788	17,850
338,329	36,260	21,583	127,837	45,687	21,581
<u>618,161</u>	<u>66,251</u>	<u>39,434</u>	<u>233,571</u>	<u>83,475</u>	<u>39,431</u>
2,649,902	284,000	169,043	1,001,257	357,835	169,029
(25,155)	(5,647)	(4,819)	(8,102)	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(60,430)</u>
<u>\$ 2,624,747</u>	<u>\$ 278,353</u>	<u>\$ 164,224</u>	<u>\$ 993,155</u>	<u>\$ 357,835</u>	<u>\$ 108,599</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MANATEE GLENS CORPORATION
SCHEDULE OF PROGRAM/COST CENTER
ACTUAL EXPENSES AND REVENUES
FOR THE YEAR ENDED JUNE 30, 2010**

EXPENSE CATEGORIES	INCIDENTAL	IN HOME/ ON SITE	INPATIENT	INTERVENTION
PERSONNEL EXPENSES				
Salaries	\$ -	\$ 3,315	\$ 1,490	\$ 146,519
Fringe benefits	-	805	402	31,913
Total Personnel Expenses	-	4,120	1,892	178,432
OTHER EXPENSES				
Building occupancy	-	-	1,475	-
Professional services	-	41	-	19
Travel	-	17	-	2,339
Equipment	-	-	592	2,149
Food services	-	-	-	-
Medical and pharmacy	-	25	12,963	844
Insurance	-	37	16	1,549
Interest paid	-	-	-	-
Operating supplies and expenses	394,116	23	18,486	22,827
Other	-	-	113,188	-
Donated items	-	-	533	-
Total Other Expenses	394,116	143	147,253	29,727
TOTAL PERSONNEL AND OTHER EXPENSES	394,116	4,263	149,145	208,159
DISTRIBUTED INDIRECT COSTS				
Other Support Costs	54,282	587	20,542	28,670
Administration	65,629	710	24,836	34,663
Total Distributed Indirect Costs	119,911	1,297	45,378	63,333
Total Actual Operating Expenses	514,027	5,560	194,523	271,492
UNALLOWABLE COSTS	-	-	(113,188)	-
SAMH LINES-OF-CREDIT EQUIVALENT	-	-	-	-
Total Allowable Actual Operating Expenses Excluding SAMH Credit Equivalent	\$ 514,027	\$ 5,560	\$ 81,335	\$ 271,492
CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -

<u>MEDICAL</u>	<u>OP DETOX</u>	<u>OUTPATIENT</u>	<u>OUTREACH</u>	<u>PREVENTION</u>	<u>PREVENTION INTERVENTION</u>
\$ 605,993	\$ 331,226	\$ 293,867	\$ 64,153	\$ 32,818	\$ 97,111
77,479	67,536	61,302	14,736	7,595	20,375
<u>683,472</u>	<u>398,762</u>	<u>355,169</u>	<u>78,889</u>	<u>40,413</u>	<u>117,486</u>
-	35,752	-	-	2,377	-
21,536	3,786	258	18	-	-
-	21	133	2,097	1,541	15
-	8,980	739	-	155	-
-	11,132	-	-	-	-
499	5,143	3,627	262	-	-
6,118	3,564	3,152	653	347	1,050
-	-	-	-	-	-
2,431	17,447	(30,159)	2,446	2,830	767
26,175	6,464	1,582	-	-	-
424,884	14,983	-	-	-	88,720
<u>481,643</u>	<u>107,272</u>	<u>(20,668)</u>	<u>5,476</u>	<u>7,250</u>	<u>90,552</u>
<u>1,165,115</u>	<u>506,034</u>	<u>334,501</u>	<u>84,365</u>	<u>47,663</u>	<u>208,038</u>
160,472	69,696	46,071	11,620	6,565	28,653
194,017	84,266	55,702	14,049	7,937	34,643
<u>354,489</u>	<u>153,962</u>	<u>101,773</u>	<u>25,669</u>	<u>14,502</u>	<u>63,296</u>
1,519,604	659,996	436,274	110,034	62,165	271,334
(26,175)	(34,071)	(1,582)	-	(2,967)	(247)
-	-	-	-	-	-
<u>\$ 1,493,429</u>	<u>\$ 625,925</u>	<u>\$ 434,692</u>	<u>\$ 110,034</u>	<u>\$ 59,198</u>	<u>\$ 271,087</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MANATEE GLENS CORPORATION
SCHEDULE OF PROGRAM/COST CENTER
ACTUAL EXPENSES AND REVENUES
FOR THE YEAR ENDED JUNE 30, 2010**

<u>EXPENSE CATEGORIES</u>	<u>RECOVERY</u>	<u>RES2</u>	<u>SUPPORTED EMPLOYMENT</u>	<u>TOTAL</u>
PERSONNEL EXPENSES				
Salaries	\$ 75,786	\$ 646,596	\$ -	\$ 7,250,447
Fringe benefits	17,258	142,668	-	1,408,224
Total Personnel Expenses	<u>93,044</u>	<u>789,264</u>	<u>-</u>	<u>8,658,671</u>
OTHER EXPENSES				
Building occupancy	-	100,935	-	328,895
Professional services	65	3,919	-	266,509
Travel	355	148	-	26,223
Equipment	-	39,885	-	156,335
Food services	-	53,949	-	169,607
Medical and pharmacy	250	9,343	-	205,635
Insurance	807	7,336	-	90,421
Interest paid	-	-	-	-
Operating supplies and expenses	156	48,329	1,304	1,190,747
Other	-	22,778	-	197,571
Donated items	-	22,996	-	706,089
Total Other Expenses	<u>1,633</u>	<u>309,618</u>	<u>1,304</u>	<u>3,338,032</u>
TOTAL PERSONNEL AND OTHER EXPENSES	<u>94,677</u>	<u>1,098,882</u>	<u>1,304</u>	<u>11,996,703</u>
DISTRIBUTED INDIRECT COSTS				
Other Support Costs	13,040	151,349	180	1,652,312
Administration	15,766	182,988	217	1,997,715
Total Distributed Indirect Costs	<u>28,806</u>	<u>334,337</u>	<u>397</u>	<u>3,650,027</u>
Total Actual Operating Expenses	123,483	1,433,219	1,701	15,646,730
UNALLOWABLE COSTS	-	(73,271)	-	(391,862)
SAMH LINES-OF-CREDIT EQUIVALENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>(60,430)</u>
Total Allowable Actual Operating Expenses Excluding SAMH Credit Equivalent	<u>\$ 123,483</u>	<u>\$ 1,359,948</u>	<u>\$ 1,701</u>	<u>\$ 15,194,438</u>
CAPITAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>TOTAL FOR STATE</u>	<u>NON-SAMH COST CENTER</u>	<u>OTHER SUPPORT COSTS</u>	<u>ADMINISTRATION</u>	<u>TOTAL EXPENSES</u>
\$ 7,250,447	\$ 5,016,888	\$ 1,483,185	\$ 1,340,529	\$ 15,091,049
1,408,224	975,674	357,730	311,996	3,053,624
<u>8,658,671</u>	<u>5,992,562</u>	<u>1,840,915</u>	<u>1,652,525</u>	<u>18,144,673</u>
328,895	277,867	148,770	(7,748)	747,784
266,509	313,396	19,084	257,617	856,606
26,223	53,929	3,519	11,870	95,541
156,335	129,256	81,635	431,847	799,073
169,607	85,167	-	-	254,774
205,635	128,609	626	434	335,304
90,421	73,666	30,493	20,656	215,236
-	16,667	-	146,905	163,572
1,190,747	208,541	297,276	302,069	1,998,633
197,571	130,572	-	678,242	1,006,385
706,089	166,879	20,156	66,270	959,394
<u>3,338,032</u>	<u>1,584,549</u>	<u>601,559</u>	<u>1,908,162</u>	<u>7,432,302</u>
<u>11,996,703</u>	<u>7,577,111</u>	<u>2,442,474</u>	<u>3,560,687</u>	<u>25,576,975</u>
1,652,312	790,162	(2,442,474)	-	-
1,997,715	955,341	-	(2,953,056)	-
<u>3,650,027</u>	<u>1,745,503</u>	<u>(2,442,474)</u>	<u>(2,953,056)</u>	<u>-</u>
15,646,730	9,322,614	-	607,631	25,576,975
(391,862)	(9,322,614)	-	(607,631)	(10,322,107)
<u>(60,430)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(60,430)</u>
<u>\$ 15,194,438</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,194,438</u>
<u>\$ -</u>	<u>\$ 259,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>259,340</u>

MANATEE GLENS CORPORATION
SCHEDULE OF PROGRAM/COST CENTER
ACTUAL EXPENSES AND REVENUES
FOR THE YEAR ENDED JUNE 30, 2010

<u>FUNDING SOURCES AND REVENUES</u>	<u>AFTERCARE</u>	<u>CASE MANAGEMENT</u>	<u>CRISIS STABILIZATION</u>	<u>CRISIS SUPPORT</u>
TOTAL STATE SAMH FUNDING				
Suncoast District	\$ -	\$ -	\$ 1,636,149	\$ 1,682,535
Central Florida Behavioral Network	24,876	45,149	-	169,221
Total State SAMH Funding	<u>24,876</u>	<u>45,149</u>	<u>1,636,149</u>	<u>1,851,756</u>
OTHER GOVERNMENT FUNDING				
Other State Agency funding	-	-	-	-
YMCA Sarasota	-	-	-	-
Medicaid	-	-	-	-
Medicaid waiver	-	-	210,509	-
Medicaid HMO	-	-	246,101	-
Local government	-	-	686,554	193,500
Total Other Government Funding	<u>-</u>	<u>-</u>	<u>1,143,164</u>	<u>193,500</u>
ALL OTHER REVENUES				
1st and 2nd party payments	-	2,665	180,073	2,214
3rd party payments	-	-	239,547	-
Medicare	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	-	48,622
In-Kind	-	-	18,400	-
Total All Other Revenues	<u>-</u>	<u>2,665</u>	<u>438,020</u>	<u>50,836</u>
TOTAL ACTUAL FUNDING	<u>\$ 24,876</u>	<u>\$ 47,814</u>	<u>\$ 3,217,333</u>	<u>\$ 2,096,092</u>

<u>CCST</u>	<u>DAY/NIGHT</u>	<u>DETOX JARF</u>	<u>FACT</u>	<u>FACT ENHANCEMENT</u>	<u>INDIGENT DRUG PROG</u>
\$ 1,668,550	\$ -	\$ -	\$ 1,000,000	\$ 254,400	\$ 129,598
-	-	109,442	-	-	-
<u>1,668,550</u>	<u>-</u>	<u>109,442</u>	<u>1,000,000</u>	<u>254,400</u>	<u>129,598</u>
-	-	-	-	-	-
-	-	-	-	-	-
190,526	8,458	-	-	-	-
385,525	79,026	-	-	-	-
407,076	50,529	-	-	-	-
-	41,940	-	-	-	-
<u>983,127</u>	<u>179,953</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(8,078)	(8,628)	3,119	3,190	-	-
1,634	(2,193)	21,731	4,687	-	-
(3,105)	-	-	4,807	-	-
-	-	-	-	-	-
1,470	7,250	-	1,757	-	-
-	78,200	-	4,000	-	-
<u>(8,079)</u>	<u>74,629</u>	<u>24,850</u>	<u>18,441</u>	<u>-</u>	<u>-</u>
<u>\$ 2,643,598</u>	<u>\$ 254,582</u>	<u>\$ 134,292</u>	<u>\$ 1,018,441</u>	<u>\$ 254,400</u>	<u>\$ 129,598</u>

MANATEE GLENS CORPORATION
SCHEDULE OF PROGRAM/COST CENTER
ACTUAL EXPENSES AND REVENUES
FOR THE YEAR ENDED JUNE 30, 2010

<u>FUNDING SOURCES AND REVENUES</u>	<u>INCIDENTAL</u>	<u>IN HOME/ ON SITE</u>	<u>INPATIENT</u>	<u>INTERVENTION</u>
TOTAL STATE SAMH FUNDING				
Suncoast District	\$ 101,164	\$ -	\$ 146,784	\$ -
Central Florida Behavioral Network	10,968	2,155	-	416,806
Total State SAMH Funding	<u>112,132</u>	<u>2,155</u>	<u>146,784</u>	<u>416,806</u>
OTHER GOVERNMENT FUNDING				
Other State Agency funding	237,042	-	-	-
YMCA Sarasota	-	-	-	-
Medicaid	-	-	-	-
Medicaid waiver	-	-	-	-
Medicaid HMO	-	-	-	-
Local government	-	-	-	-
Total Other Government Funding	<u>237,042</u>	<u>-</u>	<u>-</u>	<u>-</u>
ALL OTHER REVENUES				
1st and 2nd party payments	-	-	-	4,956
3rd party payments	-	-	-	-
Medicare	-	-	-	-
Contributions and donations	-	-	-	-
Other	-	-	-	425
In-Kind	-	-	-	-
Total All Other Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,381</u>
TOTAL ACTUAL FUNDING	<u>\$ 349,174</u>	<u>\$ 2,155</u>	<u>\$ 146,784</u>	<u>\$ 422,187</u>

<u>MEDICAL</u>	<u>OP DETOX</u>	<u>OUTPATIENT</u>	<u>OUTREACH</u>	<u>PREVENTION</u>	<u>PREVENTION INTERVENTION</u>
\$ 585,767	\$ -	\$ -	\$ 87,048	\$ -	\$ -
-	297,643	182,518	163,102	89,455	193,641
<u>585,767</u>	<u>297,643</u>	<u>182,518</u>	<u>250,150</u>	<u>89,455</u>	<u>193,641</u>
-	-	-	10,000	-	-
-	-	-	-	-	-
82,975	13,390	41,217	-	-	-
186,693	-	-	-	-	-
290,737	-	(587)	-	-	-
-	269,492	122,907	20,000	-	-
<u>560,405</u>	<u>282,882</u>	<u>163,537</u>	<u>30,000</u>	<u>-</u>	<u>-</u>
32,269	54,853	12,286	-	-	-
28,023	51,917	5,245	-	-	-
17,533	-	2,360	-	-	-
-	715	-	-	-	-
-	-	421	-	-	-
-	-	-	-	-	88,720
<u>77,825</u>	<u>107,485</u>	<u>20,312</u>	<u>-</u>	<u>-</u>	<u>88,720</u>
<u>\$ 1,223,997</u>	<u>\$ 688,010</u>	<u>\$ 366,367</u>	<u>\$ 280,150</u>	<u>\$ 89,455</u>	<u>\$ 282,361</u>

**MANATEE GLENS CORPORATION
SCHEDULE OF PROGRAM/COST CENTER
ACTUAL EXPENSES AND REVENUES
FOR THE YEAR ENDED JUNE 30, 2010**

<u>FUNDING SOURCES AND REVENUES</u>	<u>RECOVERY</u>	<u>RES 2</u>	<u>SUPPORTED EMPLOYMENT</u>	<u>TOTAL FOR STATE SAMH-FUNDED COST CENTERS</u>
TOTAL STATE SAMH FUNDING				
Suncoast District	\$ -	\$ -	\$ -	\$ 7,291,995
Central Florida Behavioral Network	76,871	481,399	1,304	2,264,550
Total State SAMH Funding	<u>76,871</u>	<u>481,399</u>	<u>1,304</u>	<u>9,556,545</u>
OTHER GOVERNMENT FUNDING				
Other State Agency funding	-	-	-	247,042
YMCA Sarasota	-	-	-	-
Medicaid	-	-	-	336,566
Medicaid waiver	-	-	-	861,753
Medicaid HMO	-	-	-	993,856
Local government	-	15,884	-	1,350,277
Total Other Government Funding	<u>-</u>	<u>15,884</u>	<u>-</u>	<u>3,789,494</u>
ALL OTHER REVENUES				
1st and 2nd party payments	-	(5,866)	-	273,053
3rd party payments	-	181,727	-	532,318
Medicare	-	27,627	-	49,222
Contributions and donations	-	-	-	715
Other	-	-	-	59,945
In-Kind	-	-	-	189,320
Total All Other Revenues	<u>-</u>	<u>203,488</u>	<u>-</u>	<u>1,104,573</u>
TOTAL ACTUAL FUNDING	<u>\$ 76,871</u>	<u>\$ 700,771</u>	<u>\$ 1,304</u>	<u>\$ 14,450,612</u>

TOTAL FOR ALL STATE DESIGNATED SAMH COST CENTERS	NON-SAMH COST CENTER	ADMINISTRATION	TOTAL FUNDING
\$ 7,291,995	\$ -	\$ -	\$ 7,291,995
2,264,550	-	-	2,264,550
<u>9,556,545</u>	<u>-</u>	<u>-</u>	<u>9,556,545</u>
247,042	228,532	-	475,574
-	2,973,569	-	2,973,569
336,566	14,883	-	351,449
861,753	301,888	-	1,163,641
993,856	431,527	-	1,425,383
1,350,277	1,499,460	-	2,849,737
<u>3,789,494</u>	<u>5,449,859</u>	<u>-</u>	<u>9,239,353</u>
273,053	940,197	-	1,213,250
532,318	2,072,965	-	2,605,283
49,222	1,130,924	-	1,180,146
715	5,100	113,294	119,109
59,945	197,633	224,403	481,981
189,320	143,477	519,463	852,260
<u>1,104,573</u>	<u>4,490,296</u>	<u>857,160</u>	<u>6,452,029</u>
<u>\$ 14,450,612</u>	<u>\$ 9,940,155</u>	<u>\$ 857,160</u>	<u>\$ 25,247,927</u>

**MANATEE GLENS CORPORATION
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS
FOR THE YEAR ENDED JUNE 30, 2010**

SCHEDULE N/A - NO RELATED PARTY TRANSACTIONS

MANATEE GLENS CORPORATION
 SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS
 FOR THE YEAR ENDED JUNE 30, 2010

Program	Cost Center	State Contracted Rate	Total units of service provided (# of licensed Beds X Days)	Total Units of service paid for by 3rd party contracts Local Govt. or other State Agencies	Maximum # of units eligible for payment by Department	Amount paid for Services by the Department	Maximum \$ Value of units in column F	Amount owed to Department
A	B	C	D	E	(D - E) F	G	(F x C) H	(G-H or \$-0- whichever is greater) I
Childrens MH & Adult MH Adult SA	Crisis Stabilization Outpatient Detox	See Below \$ 78.34	8,760 9,125	3,249 4,689	5,511 4,436	\$ 1,745,591 \$ 297,643	\$ 1,862,047 \$ 347,516	\$ - \$ -
MH – Mental Health SA – Substance Abuse								
Adult Crisis Stabilization		342.83			495.50	\$ 166,727	\$ 169,872	
Children Crisis Stabilization		342.83			4,506.00	1,469,422	1,544,792	
JARF		289.27			509.50	109,442	147,383	
Total					<u>5,511</u>	<u>\$ 1,745,591</u>	<u>\$ 1,862,047</u>	

**MANATEE GLENS CORPORATION
SCHEDULE OF STATE EARNINGS
FOR THE YEAR ENDED JUNE 30, 2010**

Total Expenditures	\$ 25,576,975
Less other State and Federal funds	(6,389,655)
Less non-match SAMH funds	(2,829,476)
Less unallowable costs per 65-E14, FAC	<u>(1,158,528)</u>
Total Allowable Expenditures (Sum of lines 1,2,3, and 4)	15,199,316
Maximum Available Earnings (Line 5 times 75%)	11,399,487
Amount of State Funds Requiring Match	<u>6,727,069</u>
Amount Due to Department (Subtract line 7 from line 6. If negative, the amount of the difference is due the department up to the amount of line 7).	<u><u>\$ -</u></u>

MANATEE GLENS CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2010

Program Title/Agencies	CFDA/ CSFA Number	Contract Number	Federal/ State Expenditures	Transfers to Subrecipients
U.S. DEPARTMENT OF HEALTH				
<u>INDIRECT PROGRAMS</u>				
Passed through Florida Department of Children and Families, SAMH Program Office, Region 23				
Block Grants for Community Mental Health Svcs Medical Assistance Program	93.958	QH9C5	\$ 167,420	\$ -
Block Grants for Community Mental Health Svcs Children's Health Insurance Program	93.778	QH9F3	544,564	-
	93.958	QH9F3	455,436	-
	93.767	QH8A1	173,000	-
Passed through Central Florida Behavioral Health Network, Inc.				
Temporary Assistance to Needy Families	93.558	CF2010-1008(QD0AR)	158,680	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	CF2010-1008(QD0AR)	1,238,573	-
Passed through Sarasota Family YMCA, Inc.				
Promoting Safe and Stable Families	93.556	MGCCM10	20,909	-
Temporary Assistance to Needy Families	93.558	MGCCM10	276,260	-
Child Welfare Services - State Grants	93.645	MGCCM10	73,556	-
Foster Care - Title IV-E	93.658	MGCCM10	466,905	-
ARRA-Foster Care - Title IV-E	93.658	MGCCM10	34,669	-
Adoption Assistance	93.659	MGCCM10	203,074	-
Child Abuse and Neglect State Grants	93.669	MGCDV10	33,844	-
Block Grants for Community Mental Health Svcs	93.958	MGCMMH10	300,158	-
Chafee Foster Care Independence Program	93.674	MGCCM10	43,755	-
Total U.S. Department of Health			4,190,803	-
U.S. DEPARTMENT OF JUSTICE				
<u>INDIRECT PROGRAMS</u>				
Passed through the Florida Department of Legal Affairs				
Crime Victim Assistance	16.575	V8017	36,797	-
Crime Victim Assistance	16.575	VO9006	91,499	-
Passed through the Florida Council Against Sexual Violence				
Sexual Assault Services Formula Program	16.017	10SAS23	2,597	-
Passed through County of Manatee				
ARRA-Edward Byrne Memorial Justice Assistance Grant Program/Grants to units of Local Government	16.804	2009-SB-B9-2798	39,484	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-JAGC-MANA-1-Q9-221	33,403	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010 - JAGC- MANA-3-4X-173	55,768	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2009-DJ-BX-0810	64,200	
Total U.S. Department of Justice			323,748	-

**MANATEE GLENS CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2010**

Program Title/Agencies	CFDA CSFA Number	Contract Number	Federal/ State Expenditures	Transfers to Subrecipients
U.S. DEPARTMENT OF EDUCATION				
<u>INDIRECT PROGRAMS</u>				
Passed through State of Florida, Department of Education, Division of Vocational Rehabilitation				
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	VS198	47,483	-
Total U.S. Department of Education			47,483	-
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
Passed through City of Bradenton				
Shelter Plus Care	14.238	FL29C40001 / FL29C50001	209,473	-
Community Development Block Grant/Entitlement Grants	14.218		10,000	-
Total U.S. Department of Housing and Urban Development			219,473	-
U.S. DEPARTMENT OF HOMELAND SECURITY				
Emergency Food and Shelter National Board Program	97.024		27,569	-
U.S. DEPARTMENT OF TRANSPORTATION				
Passed through County of Manatee				
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601		35,677	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			4,844,753	-
STATE OF FLORIDA, DEPARTMENT OF CHILDREN AND FAMILIES, SAMH PROGRAM OFFICE, REGION 23				
<u>DIRECT PROJECTS</u>				
Adult Community Mental Health Florida Assertive Community Treatment Teams	60.042	QH9F3	254,400	-
Indigent Psychiatric Medication Program	60.039	QH9C5	69,392	-
Adult Community Mental Health - Community Support Services	60.053	QH9C5	2,145,110	-
Baker Act	60.006	QH9C5	1,643,088	-
Children's Mental Health Community Support Services	60.055	QH9C5	34,159	-
Children's Mental Health Emergency Stabilization	60.057	QH9C5	197,496	-
Children's Baker Act Services	60.001	QH9C5	86,070	-
Children's Mental Health Services- Special Projects - Emergency Stabilization	60.059	QH9C5	432,516	-
IDP Line of Credit	UNK	QH9C5	60,430	-
Adult Mental Health - Special Projects - Emergency Stabilization	60.061	QH9C5	900,000	-
Adult Community Mental Health - Emergency Stabilization	60.054	QH9C5	128,914	-

**MANATEE GLENS CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2010**

Program Title/Agencies	CFDA CSFA Number	Contract Number	Federal/ State Expenditures	Transfers to Subrecipients
<u>INDIRECT PROJECTS</u>				
Passed through Central Florida Behavioral Health Network, Inc.				
Substance Abuse Detoxification Services for Children	60.028	CF2010-1008 (QD90AR)	109,442	-
Substance Abuse Treatment and Aftercare Services for Children	60.030	CF2010-1008 (QD90AR)	267,484	-
Substance Abuse Treatment and Aftercare Services for Adults	60.033	CF2010-1008 (QD90AR)	490,370	-
Passed through YMCA Children, Youth and Family Services				
Community Based Care (CBC) Supports	60.094	MGCCM10	971,994	-
Community Based Care (CBC) Supports	60.094	MGCDV10	343,856	-
TOTAL STATE OF FLORIDA, DEPARTMENT OF CHILDREN AND FAMILIES, SAMH PROGRAM OFFICE, REGION 23			8,134,721	-
STATE OF FLORIDA, DEPARTMENT OF HEALTH				
<u>INDIRECT PROJECTS</u>				
Passed through Florida Council Against Sexual Violence				
Rape Crisis Program Trust Fund-Sexual Battery				
Victims Access To Services Act	64.061	07RCP23	23,747	-
Florida Council Against Sexual Violence	41.010	090AG23	2,466	-
Total State of Florida, Department of Health			26,213	-
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			8,160,934	-
TOTAL FEDERAL AND STATE EXPENDITURES			\$ 13,005,687	\$ -

Notes:

(1) The Schedule of Expenditures of Federal Awards and State Financial Assistance includes federal and state grant activity presented on the accrual basis of accounting. However, the information in this schedule is in accordance with OMB Circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations and the Florida Single Audit Act*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

(2) No federal awards were expended in non-cash assistance.

OTHER AUDITORS' REPORTS



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

To the Board of Directors
Manatee Glens Corporation
Bradenton, Florida

We have audited the financial statements of Manatee Glens Corporation (a non-profit organization) as of and for the year ended June 30, 2010, and have issued our report thereon dated November 17, 2010. 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 and Chapter 10.650, Rules of the Auditor General.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Manatee Glens Corporation'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 Manatee Glens Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control 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 a combination of deficiencies, in internal control 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 would not necessarily identify all deficiencies in internal control that might be 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 Manatee Glens Corporation'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*, or under Chapter 10.650, Rules of the Auditor General.

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

*Christopher, Smith, Leonard,
Bristow + Stanell, P.A.*
CHRISTOPHER, SMITH, LEONARD,
BRISTOW & STANELL, P.A.

November 17, 2010
Bradenton, Florida

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL
EFFECT ON EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND
THE RULES OF THE AUDITOR GENERAL CHAPTER 10.650

To the Board of Directors
Manatee Glens Corporation

Compliance

We have audited Manatee Glens Corporation's, (a non-profit organization) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* and the requirements described in the Department of Financial Services State Projects Compliance Supplement, that could have a direct and material effect on Manatee Glens Corporation's major federal programs and state projects for the year ended June 30, 2010. Manatee Glens Corporation's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state projects is the responsibility of Manatee Glens Corporation's management. Our responsibility is to express an opinion on Manatee Glens Corporation's compliance based on our audit.

We conducted our compliance audit 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; and OMB Circular A-133, and Chapter 10.650 Rules of the Auditor General. Those standards, OMB Circular A-133 and Chapter 10.650 Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Manatee Glens Corporation'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 Manatee Glens Corporation's compliance with those requirements.

In our opinion, Manatee Glens Corporation 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 year ended June 30, 2010.

Internal Control Over Compliance

Management of Manatee Glens Corporation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered Manatee Glens Corporation's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650 of the Rules of the Auditor General, 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 Organization'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 control 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 the 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.

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

*Christopher, Smith, Leonard,
Bristow + Stanell, P.A.*
CHRISTOPHER, SMITH, LEONARD,
BRISTOW & STANELL, P.A.,

November 17, 2010
Bradenton, Florida

MANATEE GLENS CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
FOR THE YEAR ENDED JUNE 30, 2010

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued:	Unqualified
Internal Control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards and State Projects

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General.	No

<u>Identification of Major Federal Programs:</u>	<u>CFDA Number</u>
ARRA-Foster Care - Title IV-E	93.658
Foster Care - Title IV-E	93.658
Children's Health Insurance Program (CHIP)	93.767
Edward Byrne Memorial Justice Assistance Grant Program	16.738
ARRA-Edward Byrne Memorial Justice Assistance Grant Program/ Grants to Units of Local Government	16.804
Block Grants for Prevention and Treatment of Substance Abuse	93.959

<u>Identification of Major State Projects</u>	<u>CSFA Number</u>
Children's Mental Health Services - Special Projects - Emergency Stabilization	60.059
Adult Community Mental Health - Emergency Stabilization	60.054
Baker Act	60.006
Substance Abuse Treatment and Aftercare Services for Children	60.030
Community Based Care (CBC) Supports	60.094
Substance Abuse Treatment and Aftercare Services for Adults	60.033

**MANATEE GLENS CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
FOR THE YEAR ENDED JUNE 30, 2010**

SECTION I – SUMMARY OF AUDITORS' RESULTS – CONTINUED

Dollar threshold used to distinguish between type A and type B programs/ projects: (Federal and State)	\$300,000
Auditee qualified as low-risk auditee? (Federal Only)	Yes

SECTION II FINANCIAL STATEMENT FINDINGS

None Reported

PRIOR YEAR AUDIT FINDINGS

None Reported

SECTION III – FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAM

None reported.

SECTION IV – FINDINGS AND QUESTIONED COSTS – STATE PROJECTS

None reported.

SECTION V – OTHER ISSUES

Pursuant to Auditor General Rule 10.654(1)(e), a management letter has been prepared and can be found on page 38. No Summary Schedule of Prior Audit Findings is required because there were no audit findings related to Federal programs or State Projects. As a result, no Corrective Action Plan has been included because there were no findings reported under the Federal or Florida Single Audit Acts.



MANAGEMENT LETTER

To the Board of Directors
Manatee Glens Corporation
Bradenton, Florida

We have audited the financial statements of Manatee Glens Corporation as of and for the year ended June 30, 2010, and have issued our report thereon dated November 17, 2010.

We conducted our audit in accordance with United States generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. We have issued our Independent Auditor's Report on Compliance and Internal Control over Financial Reporting, Independent Auditor's Report on Compliance and Internal Control over Compliance Applicable to each Major Federal Program and State Project, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which were dated November 17, 2010, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.650, Rules of the Auditor General, which requires disclosure in the management letter of violations of provisions of contracts or grant agreements or abuse that have an effect on the financial statements that is less than material but more than inconsequential. In addition, for matters that are inconsequential, considering both quantitative and qualitative factors, the following may be reported based on professional judgment: (1) violations of laws, rules, regulations, and contractual provisions or abuse that have occurred, or were likely to have occurred, and would have an immaterial effect on the financial statements or major State projects; (2) improper expenditures or illegal acts that would not materially affect the financial statements or major State projects; (3) control deficiencies that are not significant deficiencies, including, but not limited to: (a) improper or inadequate accounting procedures (e.g. the omission of required disclosures from the financial statements); (b) failures to properly record financial transactions; and (c) other inaccuracies, shortages, defalcations, and instances of fraud discovered by, or that come to the attention of, the auditor.

There were no current year or prior year comments reported as part of the Management Letter.

This management letter is intended solely for the information of Manatee Glens Corporation and management, and the State of Florida Office of 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.

*Christopher, Smith, Leonard,
Bristow + Stanell, P.A.*

CHRISTOPHER, SMITH, LEONARD,
BRISTOW & STANELL, P.A.

November 17, 2010
Bradenton, Florida