



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

Consolidated Financial Statements, Other Information and Reports as Required
by OMB Circular A-133 and Chapter 10.650, *Rules of the Auditor General*

December 31, 2012

(With Independent Auditors' Reports Thereon)

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

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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 financial statements of BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc. (the Institute) and subsidiaries, which comprise the consolidated balance sheet as of December 31, 2012, and the related consolidated statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of BayCare Behavioral Health, Inc. d/b/a The Harbor



Behavioral Health Care Institute, Inc. and subsidiaries as of December 31, 2012, and the changes in their net assets and their cash flows for the year then ended in accordance with U.S. generally accepted accounting principles.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information, and statement of functional expenses, are presented for purposes of additional analysis as required by specific grant requirements and are not a requirement 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 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 consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating information, statement of functional expenses, and schedule of expenditure of federal and state awards are fairly stated, in all material respects, in relation to the consolidated financial statements 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, schedule of related-party transaction adjustments, and schedule of bed-day availability payments are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

As discussed in note 2(f) to the consolidated financial statements, the Institute adopted the provisions of Accounting Standard Update No. 2011-07, *Health Care: Presentation and Disclosure of Patient Services Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities*, as of December 31, 2012.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 16, 2013 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Institute's internal control over financial reporting and compliance.

KPMG LLP

Tampa, Florida
August 16, 2013
Certified Public Accountants

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

Consolidated Balance Sheet

December 31, 2012

Assets

Current assets:		
Cash	\$	4,022
Patient accounts receivable, less allowance for uncollectible accounts of \$841,641		2,210,333
Grant and contract receivables		1,385,630
Prepaid expenses and other current assets		<u>323,443</u>
Total current assets		3,923,428
Property and equipment, net		3,764,429
Other assets		<u>94,312</u>
Total assets	\$	<u><u>7,782,169</u></u>

Liabilities and Net Deficit

Current liabilities:		
Account payable and accrued expenses	\$	757,059
Accrued employee compensation and benefits		1,939,927
Current portion of long-term debt		<u>140,392</u>
Total current liabilities		2,837,378
Long-term debt, less current portion		152,382
Other long-term liabilities		341,599
Due to affiliates		<u>21,790,453</u>
Total liabilities		<u>25,121,812</u>
Net deficit:		
Unrestricted		(17,823,697)
Temporarily restricted		<u>484,054</u>
Total net deficit		<u>(17,339,643)</u>
Total liabilities and net deficit	\$	<u><u>7,782,169</u></u>

See accompanying notes to consolidated financial statements.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR
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Consolidated Statement of Operations and Changes in Net Assets

Year ended December 31, 2012

Operating revenues and other support:	
Patient service revenue (net of contractual adjustments and discounts)	\$ 17,235,695
Provision for bad debts	<u>(1,169,399)</u>
Net patient service revenue less provision for bad debts	16,066,296
Capitation revenue	3,193,046
Public support grants	11,771,986
Contributions	434,883
Investment income	114
Other	<u>532,050</u>
Total operating revenues and other support	<u>31,998,375</u>
Operating expenses:	
Program services	31,009,860
Supporting services	<u>4,851,007</u>
Total operating expenses	<u>35,860,867</u>
Deficit of operating revenues and other support over expenses	(3,862,492)
Net assets released from restriction for property and equipment	<u>101,517</u>
Decrease in unrestricted net assets	<u>(3,760,975)</u>
Temporarily restricted net assets:	
Net assets released from restriction for property and equipment	<u>(101,517)</u>
Decrease in temporarily restricted net assets	<u>(101,517)</u>
Change in net assets	(3,862,492)
Net deficit at beginning of year	<u>(13,477,151)</u>
Net deficit at end of year	<u>\$ (17,339,643)</u>

See accompanying notes to consolidated financial statements.

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR
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Consolidated Statement of Cash Flows

Year ended December 31, 2012

Cash flows from operating activities:	
Change in net assets	\$ (3,862,492)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Provision for bad debts	1,169,399
Depreciation	901,946
Loss on disposal of property, plant and equipment	28,178
Changes in:	
Patient accounts receivable, net	(761,285)
Grant and contract receivables	433,001
Prepaid expenses and other assets	70,761
Accounts payable and accrued expenses	(230,472)
Accrued employee compensation and benefits	28,657
Due to affiliates	2,655,577
Other long-term liabilities	(93,308)
Net cash provided by operating activities	<u>339,962</u>
Cash flows from investing activity:	
Purchase of property and equipment	<u>(210,105)</u>
Net cash used in investing activity	<u>(210,105)</u>
Cash flows from financing activity:	
Repayments of long-term debt	<u>(129,797)</u>
Net cash used in financing activity	<u>(129,797)</u>
Increase in cash and cash equivalents	60
Cash and cash equivalents at beginning of year	<u>3,962</u>
Cash and cash equivalents at end of year	<u>\$ 4,022</u>
Supplemental disclosure of cash flow information:	
Cash paid during the year for interest	\$ 28,492

See accompanying notes to consolidated financial statements.

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Notes to Consolidated Financial Statements

December 31, 2012

(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, whose sole corporate member is BayCare Health System, Inc. (BayCare), which offers mental health and drug and alcohol abuse treatment-related services to children, adolescents, adults, and senior citizens of Pasco, Hernando, Pinellas and Hillsborough Counties, Florida. Behavioral Health's staff includes psychologists, social workers, nurses, psychiatrists, and other professionals.

Behavioral Health Management Services, Inc. d/b/a BayCare Life Management (Life Management) is a not-for-profit corporation, whose sole corporate member is Behavioral Health, which provides employee assistance programs and outpatient mental health services to individuals in the Tampa Bay, Florida area.

BayCare Behavioral Health Associates, LLC (Health Associates) is a not-for-profit corporation, whose sole corporate member is Life Management, which provides mental health services to inpatient individuals in the Tampa Bay, Florida area.

BayCare, a not-for-profit corporation exempt from state and federal income taxes, was formed effective July 1, 1997, pursuant to a joint operating agreement (JOA) among Catholic Health East, Morton Plant Mease Health Care, Inc. (MPMHC), South Florida Baptist Hospital, Inc. (collectively, the Members), and BayCare. The Members executed the JOA to develop a regional healthcare network providing for a collaborative effort in the areas of community health care delivery, enhanced access to healthcare services for the poor, and the sharing of other common goals. The JOA is effective for a period of 50 years.

The consolidated entities of Behavioral Health, Life Management and Health Associates are hereafter referred to as the "Institute." All significant intercompany accounts and transactions have been eliminated in preparing the consolidated financial statements.

(2) Summary of Significant Accounting Policies

(a) Use of Estimates

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

(b) Cash

Cash includes cash on hand and money in checking accounts.

(c) Property and Equipment

Property and equipment are recorded at historical cost at the date of acquisition or fair value at the date of donation.

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Depreciation expense is calculated using the straight-line method over the estimated useful lives of the property and equipment or the lease term, whichever is less. Routine maintenance and repairs are charged to expense as incurred. Expenditures that increase capacities or extend useful lives are capitalized.

Property and equipment, net consist of the following:

Land	\$	683,787
Buildings		8,905,987
Leasehold improvements		878,343
Furniture and equipment		5,480,547
		15,948,664
Less accumulated depreciation and amortization		12,184,235
	\$	3,764,429

Depreciation expense for the year ended December 31, 2012 was \$556,218. The Institute was also allocated depreciation expense from BayCare of \$345,728 during the year ended December 31, 2012.

The Institute reviews whether events and circumstances have occurred to indicate if the remaining useful life of long-lived assets may warrant revision or that the remaining balance of an asset may not be recoverable. If such an event occurs, an assessment of possible impairment is based on whether the carrying amount of the assets exceeds the expected total undiscounted cash flows expected to result from the use of the assets and their eventual disposition. If the undiscounted cash flows are less than the net book value of the assets, an impairment loss based on the fair value of the assets is recognized. No impairments were recorded in 2012.

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

(e) Community Commitment

The Institute exists to meet the healthcare needs of the community. Patients who are uninsured or underinsured and cannot pay for services are eligible for either traditional or hardship charity consideration.

The Agency for Health Care Administration (AHCA) defines traditional charity care eligibility at 200% of the federal poverty guidelines, unless the amount due from the patient exceeds 25% of annual family income limited to four times the poverty level. In an effort to meet its mission, the

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Institute affords its patients a hardship charity, which is defined as 250% of the federal poverty guidelines. Accordingly, services are being provided to the community at no charge or for which costs exceed the payments received. Because payment is not pursued from patients meeting these guidelines, such amounts are not reported as net patient service revenue.

Payments received from Medicaid and other means tested (based on patients' income level) programs are significantly less than established patient charges and are less than management's estimate of the costs of providing those services. These payments reduce the community commitment costs. Unbilled community services represent management's estimate of the cost of providing various programs to the community at no or little charge. These programs include health screenings, educational programs, sponsorships, and research.

The table below is a summary of the Institute's community commitment as measured by unreimbursed costs (estimated by the Institute's cost accounting system) as of December 31, 2012 (in thousands):

	<u>Charity care</u>	<u>Medicaid and other means- tested programs</u>	<u>Unbilled community services</u>	<u>Total</u>
Community commitment	\$ 2,962,881	3,186,478	—	6,149,359
Subsidized costs	—	—	—	—
Net community commitment	\$ <u>2,962,881</u>	<u>3,186,478</u>	<u>—</u>	<u>6,149,359</u>

(f) Net Patient Service Revenue

Net patient service revenue is reported at 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. The Institute has agreements with third-party payors that provide for payments to the Institute at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. The Institute provides discounts to uninsured patients who do not qualify for Medicaid, charity care, or county funding.

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Revenue from the Medicare and Medicaid programs accounted for approximately 8.4% and 14.7% of the Institute's net patient service revenue for the year ended December 31, 2012. The composition of patient service revenue (net of contractual adjustments and discounts) but before the provision for bad debts recognized from these major payor sources is as follows (in thousands):

	<u>Third-party payors</u>	<u>Self-pay</u>	<u>Total all payors</u>
Patient service revenue (net of contractual adjustments and discounts)	\$ 16,627.628	608.067	17,235.695

In July 2011, the FASB issued ASU 2011-07, *Health Care Entities: Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities*. This ASU changed the Institute's presentation of the provision for bad debts in the consolidated statement of operations and changes in net assets from operating expenses to a deduction from patient service revenue. It also expands disclosures regarding policies for recognizing revenue and activity in the allowance for uncollectible accounts. The Institute adopted the provisions of this standard as of December 31, 2012.

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

The Institute analyzes its past collection history and identifies trends by each of its major payor sources of patient service revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about the major payor sources of patient service revenue in evaluating the adequacy of the allowance for doubtful accounts.

The Institute analyzes contractual amounts due from patients who have third-party coverage and provides an allowance for doubtful accounts and a provision for bad debts. For self-pay patients, which includes those patients without insurance coverage and patients with deductibles and copayment balances for which third-party coverage exists for a portion of the bill, the Institute records a provision for bad debts for patients that are unwilling to pay for the portion of the bill representing their financial responsibility. Account balances are charged off against the allowance for doubtful accounts after all means of collection has been exhausted. The Institute follows established guidelines for placing certain past-due patient balances with a collection agency.

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The Institute's allowance for uncollectible accounts for self-pay patients was 89.5% of self-pay accounts receivable as of December 31, 2012. The Institute has not experienced significant changes in write-off trends and has not changed its uninsured discount or charity care policies for the year ended December 31, 2012.

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates associated with these programs will change by a material amount in the near term. Provisions for third-party payor settlements and adjustments are estimated in the period the related services are provided and adjusted in future periods as additional information becomes available and as final settlements are determined or as years are no longer subject to audits, reviews and investigations. Net patient service revenue increased approximately \$1.3 million during the year ended December 31, 2012 due to final settlements on open cost report filings, specific settlement of certain appeal issues, and changes in recorded estimates for retroactive adjustments.

The Institute grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The credit risk for other concentrations of receivables is limited due to the large number of insurance companies and other payors that provide payments for services.

(g) *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, 2012, 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, 2012 approximated \$102,000 and is recorded in accounts payable and accrued expenses.

(h) *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

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Notes to Consolidated Financial Statements

December 31, 2012

grants revenue have been earned as of December 31, 2012. Grant and contract receivables included approximately \$1,121,000 or 81% due from the State of Florida, Department of Children and Families as of December 31, 2012.

(i) 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 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.

(j) 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. Management believes that the unrelated business income generated by Behavioral Health and Life Management is not material to the consolidated financial statements.

(3) Assets Acquired with State Funds

The State of Florida (State) 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, 2012, there were no pending transactions requiring return of State funds relating to property and equipment.

Depreciation expense for the year ended December 31, 2012 for property and equipment acquired with State funds was approximately \$102,000. Cost, net of accumulated depreciation, of property and equipment acquired with State funds and in the possession of the Institute at December 31, 2012 was approximately \$548,000.

(4) Long-Term Debt

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

Tenn loan payable to a bank, at a fixed rate (7.70% as of December 31, 2012), payable in monthly installments of principal and interest through December 15, 2014	\$ 292,774
Less current portion of long-term debt	<u>140,392</u>
	<u>\$ 152,382</u>

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Notes to Consolidated Financial Statements

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Maturities of long-term debt as of December 31, 2012 are as follows:

2013	\$	140,392
2014		<u>152,382</u>
	\$	<u><u>292,774</u></u>

Morton Plant Hospital Association, Inc. has agreed to guarantee payments for the term loan payable to a bank. As of December 31, 2012, management believes the Institute is in compliance with all required debt covenants.

Interest expense incurred on long-term debt was approximately \$28,000 for the year ended December 31, 2012.

The carrying amount of the Institute's long-term debt approximates its fair value at December 31, 2012.

(5) Retirement Plan

The Institute participates in the BayCare Health System Retirement Plan (the Plan), a defined contribution plan that covers substantially all 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 employee's wages. The total contribution expense attributed to the Plan for the year ended December 31, 2012 was approximately \$651,000.

(6) 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, 2012, approximately \$159,000 of amounts due to the Institute for expenses paid on behalf of these entities is included in prepaid expenses and other current assets in the consolidated balance sheet.

Life Management provides capitated mental health and other services to BayCare employees through employee benefit programs. Approximately \$1,591,000 of Life Management's capitation revenue during the year ended December 31, 2012 is derived from BayCare.

Amounts classified in the consolidated balance sheet as due to affiliates at December 31, 2012 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. BayCare has committed to provide future contributions, if needed, through at least January 1, 2014 and has agreed not to require repayment of previous advances during 2012 until subsequent to January 1, 2014.

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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, 2014. MPMHC and BayCare do not charge interest to the Institute for unpaid balances.

(7) Contingencies

(a) Professional Liability

Effective October 1, 1998, the Institute became insured through an 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 consolidated financial statements.

(b) Litigation and Investigation

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 and changes in net assets of the Institute.

As of August 16, 2013, 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 is known.

The Institute is currently the subject of litigation involving matters that arise in the normal course of business. The Institute is fully cooperating with the federal agencies in connection with their inquiries. 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 consolidated financial position and changes in net assets of the Institute.

(c) Operating 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 are as follows at December 31, 2012:

2013		\$	857,765
2014			771,755
2015			729,807
2016			597,794
2017			616,283
Thereafter			3,232,880
Total		\$	6,806,284

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Notes to Consolidated Financial Statements

December 31, 2012

Total rent expense, including donated rent, was \$804,100 for the year ended December 31, 2012.

(8) Subsequent Events

The Institute has evaluated events and transactions occurring subsequent to December 31, 2012 as of August 16, 2013, which is the date the consolidated financial statements were available for issuance. Management believes that no material events have occurred since December 31, 2012 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, 2012

Assets	BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc.	Behavioral Health Management Services, Inc. d/b/a BayCare Life Management	Eliminations	Consolidated
Current assets:				
Cash	\$ 3,770	252	—	4,022
Patient accounts receivable, less allowance for uncollectible accounts	1,167,663	1,042,670	—	2,210,333
Grant and contract receivables	1,385,630	—	—	1,385,630
Prepaid expenses and other current assets	305,073	18,370	—	323,443
Total current assets	2,862,136	1,061,292	—	3,923,428
Property and equipment, net	3,720,297	44,132	—	3,764,429
Other assets	93,882	430	—	94,312
Total assets	\$ 6,676,315	1,105,854	—	7,782,169
Liabilities and Net Deficit				
Current liabilities:				
Account payable and accrued expenses	\$ 235,796	521,263	—	757,059
Accrued employee compensation and benefits	1,313,649	626,278	—	1,939,927
Current portion of long-term debt	140,392	—	—	140,392
Total current liabilities	1,689,837	1,147,541	—	2,837,378
Long-term debt, less current portion	152,382	—	—	152,382
Other long-term liabilities	341,599	—	—	341,599
Due to affiliates	7,581,022	14,209,431	—	21,790,453
Total liabilities	9,764,840	15,356,972	—	25,121,812
Net deficit:				
Unrestricted	(3,572,579)	(14,251,118)	—	(17,823,697)
Temporarily restricted	484,054	—	—	484,054
Total net deficit	(3,088,525)	(14,251,118)	—	(17,339,643)
Total liabilities and net deficit	\$ 6,676,315	1,105,854	—	7,782,169

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

Year ended December 31, 2012

	BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc.	Behavioral Health Management Services, Inc. d/b/a BayCare Life Management	Eliminations	Consolidated
Operating revenues and other support:				
Patient service revenue (net of contractual adjustments and discounts)	\$ 11,423,408	5,812,287	—	17,235,695
Provision for bad debts	<u>(114,878)</u>	<u>(1,054,521)</u>	—	<u>(1,169,399)</u>
Net patient service revenue less provision for bad debts	11,308,530	4,757,766	—	16,066,296
Capitation revenue	1,253,688	1,939,358	—	3,193,046
Public support grants	11,771,986	—	—	11,771,986
Contributions	434,883	—	—	434,883
Investment income	114	—	—	114
Other	<u>550,075</u>	<u>(18,025)</u>	—	<u>532,050</u>
Total operating revenues and other support	<u>25,319,276</u>	<u>6,679,099</u>	—	<u>31,998,375</u>
Operating expenses:				
Program services	23,009,552	8,000,308	—	31,009,860
Supporting services	<u>4,317,050</u>	<u>533,957</u>	—	<u>4,851,007</u>
Total operating expenses	<u>27,326,602</u>	<u>8,534,265</u>	—	<u>35,860,867</u>
Deficiency of operating revenues and other support over expenses	(2,007,326)	(1,855,166)	—	(3,862,492)
Net assets released from restriction for property and equipment	<u>101,517</u>	—	—	<u>101,517</u>
Decrease in unrestricted net assets	<u>(1,905,809)</u>	<u>(1,855,166)</u>	—	<u>(3,760,975)</u>
Temporarily restricted net assets:				
Net assets released from restriction for property and equipment	<u>(101,517)</u>	—	—	<u>(101,517)</u>
Decrease in temporarily restricted net assets	<u>(101,517)</u>	—	—	<u>(101,517)</u>
Change in net assets	<u>(2,007,326)</u>	<u>(1,855,166)</u>	—	<u>(3,862,492)</u>
Net deficit at beginning of year	<u>(1,081,199)</u>	<u>(12,395,952)</u>	—	<u>(13,477,151)</u>
Net deficit at end of year	\$ <u><u>(3,088,525)</u></u>	<u><u>(14,251,118)</u></u>	—	<u><u>(17,339,643)</u></u>

See accompanying independent auditors' report.

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

Statement of Functional Expenses

Year ended December 31, 2012

	Program services									
	Aftercare	B-NET	Case management	Crisis support	Crisis stabilization	Supportive employment	Supportive housing	FACT	Residential services	Detoxification substance abuse
Personnel services:										
Salaries	\$ 17,511	177,861	1,617,953	32,478	62,848	35,490	214,480	615,652	898,404	563,513
Fringe benefits	4,640	47,133	428,758	8,606	16,654	9,405	56,837	163,148	238,077	149,331
Total personnel services expenses	22,151	224,994	2,046,711	41,084	79,502	44,895	271,317	778,800	1,136,481	712,844
Operating expenses:										
Building occupancy	2,305	6,900	417,963	10,417	20,040	10,829	51,762	91,560	136,386	88,027
Professional services	419	48,487	12,918	12,003	16,176	246	1,594	27,033	31,194	70,344
Travel	89	3,355	63,793	—	—	888	5,652	13,921	191	52
Equipment costs	384	15	2,209	577	—	165	998	5,590	26,487	4,490
Food services	1,698	—	—	(300)	179	—	—	—	149,271	49,187
Medical and pharmacy	110	5,319	2,971	—	686	—	—	259	6,200	14,793
Insurance	337	3,660	25,406	612	1,126	559	3,408	10,833	19,715	10,670
Interest	66	1,491	1,319	—	—	40	211	2,052	3,704	2,174
Other supplies and expenses	81	630	6,906	85	1,444	275	1,982	9,504	11,952	1,383
Other	—	—	—	—	—	—	—	—	—	—
Donated items	501	—	15,930	—	—	—	—	—	136,173	—
Total operating expenses	5,990	69,857	549,415	23,394	39,651	13,002	65,607	160,752	521,273	241,100
Total personnel services and operating expenses	28,141	294,851	2,596,126	64,478	119,153	57,897	336,924	939,552	1,657,754	953,944
Indirect expenses:										
Allocation of general and other support costs	3,062	32,539	228,866	5,269	10,029	5,000	26,198	100,422	143,626	78,912
Administration	3,647	20,929	233,655	6,421	11,574	5,244	33,056	70,000	156,929	93,968
Total all expenses	\$ 34,850	348,319	3,058,647	76,168	140,756	68,141	396,178	1,109,974	1,958,309	1,126,824

(Continued)

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

Statement of Functional Expenses
Year ended December 31, 2012

	Program services								
	Incidentals	Intervention	Medical services	Outpatient individual	Outreach	Prevention	Inhome onsite	Outpatient group	CCST
Personnel services:									
Salaries	\$ —	259,932	414,089	748,725	209,962	169,247	4,462	153,277	1,203,633
Fringe benefits	—	68,644	109,733	198,414	55,640	44,850	1,182	40,618	318,963
Total personnel services expenses	—	327,676	523,822	947,139	265,602	214,097	5,644	193,895	1,522,596
Operating expenses:									
Building occupancy	—	67,987	283,258	127,735	41,112	31,828	1,304	40,654	119,073
Professional services	379	1,191	1,598,797	7,026	84,229	39,322	19	985	46,864
Travel	556	10,621	14,507	6,085	9,190	7,367	113	1,390	24,412
Equipment costs	7	364	260	—	559	1,737	—	—	5,254
Food services	—	—	—	—	—	—	—	—	—
Medical and pharmacy insurance	116,584	1,378	18,546	3,920	935	1,162	—	2,053	7,626
Interest	—	4,322	26,904	11,981	4,593	3,458	66	2,446	29,911
Other supplies and expenses	—	1,929	3,452	1,247	302	505	—	811	2,816
Other	268,397	508	4,413	1,280	1,502	9,967	3	(72)	6,044
Donated items	—	—	—	—	7,110	—	—	—	—
Total operating expenses	385,923	88,300	1,950,137	159,274	149,532	95,346	1,505	48,267	233,000
Total personnel services and operating expenses	385,923	415,976	2,473,959	1,106,413	415,134	309,443	7,149	242,162	1,755,596
Indirect expenses:									
Allocation of general and other support costs	—	34,659	224,946	101,561	44,078	25,548	528	20,390	161,274
Administration	—	40,437	219,081	97,598	54,291	30,557	734	23,357	156,069
Total all expenses	\$ 385,923	491,072	2,917,986	1,305,572	513,503	365,548	8,411	285,909	2,072,939

(Continued)

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

Statement of Functional Expenses
Year ended December 31, 2012

	Program services					Supporting services				Total
	Total substance abuse and mental health	Other programs	Subtotal	BBHA & Life Management Program Services	Nonadministrative (support)	Subtotal	Administrative	BBHA & Life Management Administrative Services	Subtotal	
Personnel services:										
Salaries	\$ 7,398,617	2,605,765	10,004,382	6,188,582	2,625,651	18,818,615	1,261,615	833,313	2,094,928	20,913,543
Fringe benefits	1,960,633	689,295	2,649,928	884,953	695,798	4,230,679	328,061	287,585	615,646	4,846,325
Total personnel services expenses	9,359,250	3,295,060	12,654,310	7,073,535	3,321,449	23,049,294	1,589,676	1,120,898	2,710,574	25,759,868
Operating expenses:										
Building occupancy	1,549,140	236,259	1,785,399	227,279	—	2,012,678	278,119	1,344	279,463	2,292,141
Professional services	1,999,226	821,080	2,820,306	238,720	—	3,059,026	658,747	(598,377)	60,370	3,119,396
Travel	162,162	29,656	191,818	26,468	—	218,286	61,581	1,248	62,829	281,115
Equipment costs	49,096	60,436	109,532	18,700	—	128,232	219,507	1,161	220,668	348,900
Food services	200,035	90,224	290,259	1,358	—	291,617	14,908	1,608	16,516	308,133
Medical and pharmacy	182,542	512,295	694,837	—	—	694,837	1,707	—	1,707	696,544
Insurance	151,007	69,899	220,906	101,705	—	322,611	—	6,881	6,881	329,492
Interest	22,119	739	22,858	—	—	22,858	—	—	—	22,858
Other supplies and expenses	326,284	135,829	462,113	12,543	—	474,656	190,027	3,666	193,693	668,349
Other	—	883	883	300,000	—	300,883	1,302,648	(4,472)	1,298,176	1,599,059
Donated items	159,714	275,168	434,882	—	—	434,882	130	—	130	435,012
Total operating expenses	4,801,325	2,232,468	7,033,793	926,773	—	7,960,566	2,727,374	(586,941)	2,140,433	10,100,999
Total personnel services and operating expenses	14,160,575	5,527,528	19,688,103	8,000,308	3,321,449	31,009,860	4,317,050	533,957	4,851,007	35,860,867
Indirect expenses:										
Allocation of general and other support costs	1,246,907	2,074,542	3,321,449	—	(3,321,449)	—	—	—	—	—
Administration	1,257,547	3,059,503	4,317,050	533,957	—	4,851,007	(4,317,050)	(533,957)	(4,851,007)	—
Total all expenses	\$ 16,665,029	10,661,573	27,326,602	8,534,265	—	35,860,867	—	—	—	35,860,867

See accompanying independent auditors' report

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

Schedule of State Earnings

Year ended December 31, 2012

(Unaudited)

	<u>Suncoast Region</u>	<u>District 13</u>	<u>Combined</u>
Total expenditures	\$ 20,740,713	6,585,889	27,326,602
Less:			
Other state and federal funds	(1,915,432)	(545,853)	(2,461,285)
Nonmatch Substance Abuse and Mental Health Funds	(4,723,355)	(1,007,900)	(5,731,255)
Unallowable costs	<u>(31,523)</u>	<u>(83,356)</u>	<u>(114,879)</u>
Total allowable expenditures	\$ <u>14,070,403</u>	<u>4,948,780</u>	<u>19,019,183</u>
Total amount of state earnings (total allowable expenditures times 75%)	\$ 10,552,802	3,711,585	14,264,387
Amount of state funds received	<u>(4,600,398)</u>	<u>(71,359)</u>	<u>(4,671,757)</u>
State earnings in excess of state funds received	\$ <u>5,952,404</u>	<u>3,640,226</u>	<u>9,592,630</u>

See accompanying independent auditors' report.

AGENCY: Baycare Behavioral Health

DATE PREPARED: 5/1/2013

CONTRACT #: Suncoast Region

PERIOD: FROM 1/01/12 TO 12/31/12

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES	Adult Mental Health									
	RECOVERY & RESILIENCY-Case Management 51125, 51201, 51210	RECOVERY & RESILIENCY-INTERVENTION IND. 51210, 51312	RECOVERY & RESILIENCY-Medical Service 51258	RECOVERY & RESILIENCY-Outpatient Individual 51123, 51125, 51201	RECOVERY & RESILIENCY-Outreach 51123, 51125, 51201, 51210, 51312, 53000, 51122	RECOVERY & RESILIENCY-Residential Services Level 2 51365	RECOVERY & RESILIENCY-Incidentals 51130, 51246, 51365, 51211	RECOVERY & RESILIENCY-Supportive Employment 51290	RECOVERY & RESILIENCY-Supportive Housing 51290	RECOVERY & RESILIENCY-FACT 51245
A	2	11	12	14	15	19	28	25	26	34
IA. TOTAL STATE SAMH FUNDING										
(1) From the District funding this contract	\$139,962.39	\$76,999.21	\$733,081.47	\$227,751.07	\$47,732.56	\$177,453.03	\$372,475.93	\$16,220.88	\$86,225.42	\$1,006,587.23
IB. OTHER GOVT. FUNDING										
(1) Other State Agency Funding										
(2) Medicaid	33,140.85	6,043.71	102,222.26	34,980.08	5,165.95			2,615.82	13,911.87	
(3) Local Government			285,017.42							
(4) Federal Grants and Contracts								2,126.94	11,311.86	
(5) In-kind from local govt. only										
TOT. OTHER GOVT. FUNDING =	33,140.85	6,043.71	387,239.68	34,980.08	5,165.95	0.00	0.00	4,742.76	25,223.73	0.00
IC. ALL OTHER REVENUES										
(1) 1st & 2nd Party Payments	5,837.08	627.65	85,510.29	22,849.34	1,488.83	4,415.81		338.12	1,798.25	
(2) 3rd Party Payments (except Medicare)	53,626.56	7,124.15	384,794.48	151,204.57	8,582.80	50,903.78		4,347.32	23,120.64	
(3) Medicare	4,844.08	16.43	149,934.14	35,921.21	493.50					
(4) Contributions and Donations			23,000.17					413.07	2,196.87	
(5) Other	24.05		6,017.02	176.97	2.43	408.15				
(6) In-kind						96,577.76				
TOT. ALL OTHER REVENUES =	64,331.77	7,768.23	646,256.10	210,152.09	10,558.56	152,305.50	0.00	5,098.51	27,115.76	0.00
TOTAL ACTUAL FUNDING =	\$237,435.02	\$90,811.15	\$1,757,577.25	\$472,883.24	\$63,457.07	\$329,758.53	\$372,475.93	\$26,062.15	\$138,564.91	\$1,006,587.23

SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
ACTUAL COST CENTER OPERATING AND CAPITAL BUDGET

STATE-DESIGNATED SAMH COST CENTERS

Children's Mental Health												Adult Substance Abuse	
RECOVERY & RESILIENCY- Outpatient Group	RECOVERY & RESILIENCY-CCST Individual	Total for Adult Mental Health (B ₁ +...+B ₁₀)	RECOVERY & RESILIENCY-Case Management	RECOVERY & RESILIENCY- Intervention	RECOVERY & RESILIENCY-Medical Service	RECOVERY & RESILIENCY-Outpatient Individual	RECOVERY & RESILIENCY-Outreach	RECOVERY & RESILIENCY-Outpatient Group	RECOVERY & RESILIENCY-CCST Individual	B-NET	Total for Children's Mental Health (B ₁ +...+B ₁₀)	RECOVERY & RESILIENCY- Case Management	
51125,51201	51123,51125,51210, 51290,53000		51140, 51349	51140	51458	51140	51140, 51349	51140	51349,51140	51458, 51140, 51349		51132, 51201	
35	44	C ₁	2	11	12	14	15	35	44	50	C ₂	2	
\$18,066.61	\$572,568.85	\$3,475,124.45	\$26,333.43	\$142.27	\$109,446.93	\$4,688.53	\$9,028.80	\$341.55	\$104,797.49	\$311,000.00	\$565,749.00	\$65,898.58	
		0.00									0.00		
1,859.50	131,542.66	331,482.71	31,918.66	192.22	106,468.03	6,175.83	9,689.93	454.38	122,453.38		277,049.43	25,369.01	
	15,499.19	286,017.42									0.00		
		28,937.99									0.00		
		0.00									0.00		
1,859.50	147,041.85	546,438.12	31,616.66	192.22	106,468.03	6,175.83	9,689.93	454.38	122,453.38	0.00	277,049.43	25,369.01	
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	
1,130.43	45,295.38	169,282.18	10,650.36	78.60	55,284.23	2,510.06	2,361.50	185.11	38,640.72		109,710.58	2,737.68	
7,889.73	311,256.22	1,002,850.25	179,328.15	1,295.56	687,012.57	41,388.56	41,599.02	3,051.99	655,935.62		1,509,612.37	3,089.39	
1,865.32	49,724.71	242,799.39	190.70	1.03	425.78	32.90	24.56	2.43	461.44		1,078.84	1,033.14	
		22,610.11									0.00		
9.41	205.41	6,843.44	1.26	0.01	76.79	0.22	0.43	0.02	5.02		83.75	2,125.02	
		96,577.76									0.00		
10,894.89	406,481.72	1,540,973.13	190,110.47	1,375.20	742,799.37	43,931.74	43,996.41	3,239.55	695,042.80	0.00	1,720,485.54	8,985.23	
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	
\$30,821.00	\$1,126,092.22	\$5,662,535.70	\$248,060.56	\$1,709.68	\$958,714.33	\$54,796.10	\$62,704.14	\$4,035.48	\$922,263.67	\$311,000.00	\$2,563,283.97	\$100,252.82	
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	

TREATMENT & AFTERCARE- Intervention Individual	TREATMENT & AFTERCARE- Outpatient Individual	TREATMENT & AFTERCARE- Outreach	PREVENTION	TREATMENT & AFTERCARE- Residential Services Level 2	DETOX- SUBSTANCE ABUSE DETOX	TREATMENT & AFTERCARE- Aftercare	TREATMENT & AFTERCARE- Outpatient Group	TREATMENT & AFTERCARE- Aftercare Group	Total for Adult Substance Abuse (B... + B...)	Children's Substance Abuse		
										TREATMENT & AFTERCARE- Outpatient Individual	PREVENTION- Prevention	TREATMENT & AFTERCARE- Residential Services Level 2
51312, 51363	51132, 51201	51132, 51312	51344	51365	51331	51132	51132, 51201	51132	(B... + B...)	51561	51343, 51344	51565
11	14	15	16	19	24	29	36	43	C ₂	14	16	19
\$206,074.10	\$187,412.97	\$143,295.68	\$105,132.20	\$715,593.16	\$610,956.08	\$4,832.73	\$84,771.33	\$379.24	\$2,184,346.07	\$8,049.95	\$185,147.95	\$688,319.00
	68,389.84	175.39			7,973.13 (15,303.73) 8,545.26	2,468.00	28,688.91	187.92	7,973.13 109,975.34 8,545.26 0.00 0.00	30,808.50		21,043.80
0.00	68,389.84	175.39	0.00	0.00	1,214.96	2,468.00	28,688.91	187.92	126,453.73	30,808.50	0.00	21,043.80
(63.38)	7,380.25	18.93			5,507.74	266.33	3,095.04	20.28	18,963.77	1,813.96		1,809.61
236.35	8,328.39	21.36			143,485.29	300.55	3,493.68	22.88	158,977.89	5,869.51		214,391.70
	2,785.14	7.14			16,150.06	100.51	1,168.34	7.65	21,251.98			
	5,728.54	14.09				205.73	2,403.11	15.74	10,493.93			22,832.80
									0.00			15,639.72
172.97	24,222.42	62.12	0.00	0.00	165,143.09	874.12	10,161.07	66.55	209,687.57	7,583.47	0.00	254,673.93
\$266,247.07	\$280,025.23	\$143,533.19	\$105,132.20	\$715,593.16	\$777,313.83	\$8,174.65	\$123,621.31	\$633.71	\$2,520,527.37	\$44,541.92	\$185,147.95	\$964,036.72

TREATMENT & AFTERCARE- Aftercare	TREATMENT & AFTERCARE- Outpatient Group	Total for Children's Substance Abuse (B ₁₋₃ + . + B ₇)	Total for State SAMH-Funded Cost Centers (C ₁ + . + C ₂)	Total for Non-State-Funded SAMH Cost Centers	Tot. for All State-Designated SAMH Cost Centers (D+E)	Non-SAMH Cost Center	Total Funding
51665	51661						
29	35	C ₂	D	E	F	G	H
\$22,041.10	\$250.47	\$901,808.56	\$7,127,028.08		\$7,127,028.08		\$7,127,028.08
674.53		21,718.33	29,691.46		29,691.46	703,995.79	733,687.25
	1,277.00	32,085.50	750,592.98		750,592.98	267,612.92	1,018,205.90
		0.00	294,562.68		294,562.68		294,562.68
		0.00	28,937.99		28,937.99	134,600.59	163,538.58
		0.00	0.00		0.00		0.00
674.53	1,277.00	53,803.83	1,103,785.11	0.00	1,103,785.11	1,106,209.30	2,209,994.41
58.00	75.19	3,796.76	301,723.29		301,723.29	160,923.12	462,646.41
6,872.01	243.29	227,376.51	2,998,817.02		2,998,817.02	4,052,299.34	7,051,116.36
		0.00	265,130.21		265,130.21	36,373.28	301,503.49
		0.00	22,610.11		22,610.11		22,610.11
731.87		23,564.67	40,985.79	78,910.42	119,896.21	1,453,380.28	1,573,276.47
501.31		16,141.03	112,718.79		112,718.79	225,793.08	338,511.87
8,163.19	318.48	270,838.97	3,741,985.21	78,910.42	3,820,895.63	5,928,769.08	9,749,664.71
\$30,878.82	\$1,845.95	\$1,229,451.36	\$11,972,798.40	\$78,910.42	\$12,051,708.82	\$7,034,978.38	\$19,086,687.20

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES	Adult Mental Health									
	RECOVERY & RESILIENCY-Case Management 51125, 51201, 51210	RECOVERY & RESILIENCY-INTERVENTION IND. 51210, 51312	RECOVERY & RESILIENCY-Medical Service 51258	RECOVERY & RESILIENCY-Outpatient Individual 51123, 51125, 51201	RECOVERY & RESILIENCY-Outreach 51123, 51125, 51201, 51210, 51312, 53000, 51122	RECOVERY & RESILIENCY-Residential Services Level 2 51365	RECOVERY & RESILIENCY-Incidentals 51130, 51246, 51365, 51211	RECOVERY & RESILIENCY-Supportive Employment 51290	RECOVERY & RESILIENCY-Supportive Housing 51290	RECOVERY & RESILIENCY-FACT 51245
A	2	11	12	14	15	19	28	25	26	34
IIA. PERSONNEL EXPENSES										
(1) Salaries	\$ 156,397	\$ 54,291	\$ 174,362	\$ 247,909	\$ 50,201	\$ 89,380	\$ -	\$ 12,044	\$ 78,491	\$ 615,652
(2) Fringe Benefits	\$ 41,445	\$ 14,387	\$ 46,206	\$ 65,699	\$ 13,303	\$ 22,891	\$ -	\$ 3,192	\$ 20,800	\$ 163,148
TOTAL PERSONNEL EXPENSES =	\$ 197,842	\$ 68,678	\$ 220,568	\$ 313,605	\$ 63,504	\$ 109,271	\$ -	\$ 15,236	\$ 99,291	\$ 778,800
IIIB. OTHER EXPENSES										
(1) Building Occupancy	\$ 18,672	\$ 6,180	\$ 86,759	\$ 29,077	\$ 4,964	\$ 14,564	\$ -	\$ 1,560	\$ 8,964	\$ 91,560
(2) Professional Services	\$ 1,688	\$ 339	\$ 735,517	\$ 4,354	\$ 43,204	\$ 3,351	\$ 229	\$ 64	\$ 396	\$ 27,033
(3) Travel	\$ 6,119	\$ 2,888	\$ 2,944	\$ 1,050	\$ 1,296	\$ 11	\$ -	\$ 428	\$ 2,278	\$ 13,921
(4) Equipment	\$ 1,712	\$ 394	\$ (29)	\$ -	\$ 281	\$ 2,449	\$ -	\$ 124	\$ 962	\$ 5,590
(5) Food Services						\$ 16,963				
(6) Medical and Pharmacy	\$ 173	\$ 174	\$ 59	\$ 594	\$ 29	\$ 740	\$ 108,710			\$ 259
(7) Subcontracted Services										
(8) Insurance	\$ 2,700	\$ 943	\$ 12,409	\$ 4,156	\$ 1,409	\$ 2,112	\$ -	\$ 206	\$ 1,334	\$ 10,833
(9) Interest Paid	\$ 485	\$ 187	\$ 2,423	\$ 602	\$ 75	\$ 368	\$ -	\$ 40	\$ 211	\$ 2,052
(10) Operating Supplies & Expense	\$ 1,435	\$ 300	\$ 1,291	\$ 1,261	\$ 246	\$ 1,754	\$ 253,537	\$ 81	\$ 432	\$ 9,504
(11) Other										
(12) Donated Items						\$ 22,609				
TOTAL OTHER EXPENSES =	\$ 32,984	\$ 11,375	\$ 841,384	\$ 41,114	\$ 51,504	\$ 64,921	\$ 372,476	\$ 2,504	\$ 13,977	\$ 160,752
TOT. PERSONNEL & OTH. EXP. =	\$ 230,826	\$ 80,053	\$ 1,061,952	\$ 354,719	\$ 115,008	\$ 174,192	\$ 372,476	\$ 17,740	\$ 113,268	\$ 939,552
IIIC. DISTRIBUTED INDIRECT COSTS										
(a) Other Support Costs (Optional)	23,290	6,513	101,488	39,030	10,922	16,539		1,227	10,606	100,422
(b) Administration	16,491	8,000	90,000	25,000	9,820	15,000		1,985	9,910	70,000
TOT. DISTR'D INDIRECT COSTS =	\$ 41,781	\$ 14,513	\$ 191,488	\$ 64,030	\$ 20,842	\$ 31,539	\$ -	\$ 3,212	\$ 20,516	\$ 170,422
TOTAL ACTUAL OPER. EXPENSES =	\$ 272,607	\$ 94,566	\$ 1,253,440	\$ 418,749	\$ 135,850	\$ 205,731	\$ 372,476	\$ 20,952	\$ 133,784	\$ 1,109,974
IIID. UNALLOWABLE COSTS	\$ 398	\$ 43	\$ 5,826	\$ 1,557	\$ 102	\$ 301	\$ -	\$ 23	\$ 123	\$ -
IIIE. TOTAL SAMH LINES OF CREDIT EQUIVALENT =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT. ALLOWABLE ACTUAL OPERATING EXP., Excluding SAMH Credit Equivalent =	\$ 272,209	\$ 94,523	\$ 1,247,614	\$ 417,192	\$ 135,748	\$ 205,430	\$ 372,476	\$ 20,929	\$ 133,661	\$ 1,109,974
IIIF. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

STATE-DESIGNATED SAMH COST CENTERS												
Children's Mental Health											Adult Substance Abuse	
RECOVERY & RESILIENCY- Outpatient Group	RECOVERY & RESILIENCY-CCST Individual	Total for Adult Mental Health	RECOVERY & RESILIENCY-Case Management	RECOVERY & RESILIENCY- Intervention	RECOVERY & RESILIENCY-Medical Service	RECOVERY & RESILIENCY-Outpatient Individual	RECOVERY & RESILIENCY-Outreach	RECOVERY & RESILIENCY-Outpatient Group	RECOVERY & RESILIENCY-CCST Individual	B-NET	Total for Children's Mental Health	RECOVERY & RESILIENCY- Case Management
51125,51201	51123,51125,51210, 51290,53000	(B...+...+B...)	51140, 51349	51140	51458	51140	51140, 51349	51140	51349,51140	51458, 51140, 51349	(B...+ ...+B...)	51132, 51201
35	44	C ₁	2	11	12	14	15	35	44	50	C ₂	2
\$ 16,190	\$ 628,632	\$ 2,120,550	\$ 161,595	\$ 1,270	\$ 152,384	\$ 39,932	\$ 31,935	\$ 2,963	\$ 575,000	\$ 177,881	\$ 1,142,950	\$ 57,933
\$ 4,290	\$ 166,567	\$ 561,945	\$ 42,823	\$ 337	\$ 40,384	\$ 10,592	\$ 8,463	\$ 785	\$ 152,375	\$ 47,133	\$ 302,882	\$ 15,352
\$ 20,480	\$ 795,219	\$ 2,682,495	\$ 204,418	\$ 1,607	\$ 192,778	\$ 50,514	\$ 40,398	\$ 3,748	\$ 727,375	\$ 224,994	\$ 1,445,832	\$ 73,285
\$ 1,938	\$ 79,713	\$ 343,661	\$ 20,153	\$ 29,866	\$ 38,580	\$ 1,181	\$ 5,273	\$ 12,595	\$ 39,364	\$ 6,900	\$ 153,912	\$ 6,938
\$ 249	\$ 43,365	\$ 859,789	\$ 1,012	\$ 9	\$ 258,122	\$ 268	\$ 3,500	\$ 48,487	\$ 20	\$ 48,487	\$ 311,583	\$ 385
\$ 77	\$ 19,251	\$ 50,263	\$ 1,299	\$ 7	\$ 11,045	\$ 233	\$ 442	\$ 17	\$ 5,160	\$ 3,355	\$ 21,558	\$ 142
	\$ 5,236	\$ 16,391	\$ 4	\$	\$ 55	\$	\$ 3	\$	\$ 19	\$ 15	\$ 95	
		\$ 16,963									\$	
\$ 74	\$ 51	\$ 110,863	\$ 1,869	\$ 10	\$ 18,385	\$ 310	\$ 689	\$ 23	\$ 7,575	\$ 5,318	\$ 34,180	\$ 542
		\$									\$	
\$ 271	\$ 11,303	\$ 47,676	\$ 2,694	\$ 21	\$ 5,266	\$ 682	\$ 540	\$ 49	\$ 9,608	\$ 3,960	\$ 23,520	\$ 961
\$ 52	\$ 1,871	\$ 8,366	\$ 547	\$ 1,243	\$ 1,029	\$ 3	\$ 178	\$ 521	\$ 944	\$ 1,491	\$ 6,056	\$ 187
\$ 61	\$ 5,326	\$ 285,248	\$ 152	\$ 0	\$ 2,468	\$ 8	\$ 91	\$ 1	\$ 717	\$ 630	\$ 4,067	\$ 15
		\$ 22,609									\$	
\$ 2,722	\$ 166,116	\$ 1,761,829	\$ 27,830	\$ 31,157	\$ 335,970	\$ 2,665	\$ 7,381	\$ 13,226	\$ 66,887	\$ 69,857	\$ 554,971	\$ 9,170
\$ 23,202	\$ 961,335	\$ 4,444,324	\$ 232,246	\$ 32,764	\$ 528,748	\$ 53,179	\$ 47,779	\$ 16,974	\$ 794,262	\$ 294,851	\$ 2,000,803	\$ 82,455
2,594	88,784	401,515	23,150	2,460	47,169	5,474	3,692	1,088	72,491	32,539	188,083	7,210
1,500	85,000	334,806	18,820	3,481	47,997	4,138	4,944	1,988	71,069	20,929	173,366	7,705
\$ 4,194	\$ 173,784	\$ 736,321	\$ 41,970	\$ 5,941	\$ 95,186	\$ 9,612	\$ 8,636	\$ 3,076	\$ 143,560	\$ 53,468	\$ 361,449	\$ 14,915
\$ 27,396	\$ 1,135,119	\$ 5,180,645	\$ 274,218	\$ 38,705	\$ 623,934	\$ 62,791	\$ 56,415	\$ 20,050	\$ 937,822	\$ 348,319	\$ 2,362,252	\$ 97,370
\$ 77	\$ 3,086	\$ 11,536	\$ 726	\$ 5	\$ 3,767	\$ 171	\$ 161	\$ 13	\$ 2,633	\$	\$ 7,476	\$ 183
\$	\$	\$ -	\$	\$	\$	\$	\$	\$	\$	\$	\$ -	\$
\$ 27,319	\$ 1,132,033	\$ 5,169,109	\$ 273,492	\$ 38,700	\$ 620,167	\$ 62,620	\$ 56,254	\$ 20,037	\$ 935,146	\$ 348,319	\$ 2,354,776	\$ 97,187
\$	\$	\$ -	\$	\$	\$	\$	\$	\$	\$	\$	\$ -	\$

TREATMENT & AFTERCARE- Intervention Individual	TREATMENT & AFTERCARE- Outpatient Individual	TREATMENT & AFTERCARE- Outreach	PREVENTION	TREATMENT & AFTERCARE- Residential Services Level 2	DETOX- SUBSTANCE ABUSE DETOX	TREATMENT & AFTERCARE- Aftercare	TREATMENT & AFTERCARE- Outpatient Group	TREATMENT & AFTERCARE- Aftercare Group	Total for Adult Substance Abuse (B ₁ + B ₂)	Children's Substance Abuse		
										TREATMENT & AFTERCARE- Outpatient Individual	PREVENTION- Prevention	TREATMENT & AFTERCARE- Residential Services Level 2
51312, 51353	51132, 51201	51132, 51312	51344	51365	51331	51132	51132, 51201	51132	(B ₁ + B ₂)	51561	51343, 51344	51565
11	14	15	16	19	24	29	35	43	C ₂	14	16	19
\$ 146,361	\$ 162,412	\$ 36,723	\$ 66,518	\$ 282,599	\$ 404,771	\$ 4,630	\$ 72,030	\$ 353	\$ 1,234,329	\$ 36,410	\$ 59,164	\$ 390,861
\$ 38,786	\$ 43,039	\$ 9,732	\$ 17,827	\$ 74,889	\$ 107,294	\$ 1,227	\$ 19,068	\$ 83	\$ 327,097	\$ 9,649	\$ 15,678	\$ 103,578
\$ 185,147	\$ 205,451	\$ 46,455	\$ 84,345	\$ 357,488	\$ 512,035	\$ 5,857	\$ 91,118	\$ 446	\$ 1,561,426	\$ 46,059	\$ 74,842	\$ 494,439
\$ 15,355	\$ 19,474	\$ 3,304	\$ 5,120	\$ 47,648	\$ 63,628	\$ 558	\$ 8,627	\$ 42	\$ 170,694	\$ 3,742	\$ 12,276	\$ 53,181
\$ 623	\$ 1,087	\$ 40,384	\$ 257	\$ 10,953	\$ 50,594	\$ 31	\$ 482	\$ 2	\$ 104,808	\$ 131	\$ 38,834	\$ 12,030
\$ 6,642	\$ 2,384	\$ 3,883	\$ 3,081	\$ 35	\$ 23	\$ 79	\$ 1,021	\$ 6	\$ 17,297	\$	\$ 1,808	\$ 118
	\$	\$ 147	\$	\$ 8,013	\$ 3,225	\$	\$	\$	\$ 11,385	\$	\$ 1,737	\$ 11,970
				\$ 55,496	\$ 35,331				\$ 90,827			\$ 52,979
\$ 710	\$ 1,530	\$ 79	\$	\$ 2,421	\$ 10,626	\$ 42	\$ 984	\$ 3	\$ 16,637	\$	\$ 907	\$ 2,038
\$ 2,512	\$ 2,719	\$ 1,195	\$ 1,133	\$ 6,911	\$ 7,320	\$ 78	\$ 1,205	\$ 6	\$ 24,640	\$ 595	\$ 1,684	\$ 7,900
\$ 489	\$ 525	\$ 49	\$ 228	\$ 1,203	\$ 1,562	\$ 15	\$ 233	\$ 1	\$ 4,502	\$ 117	\$ 277	\$ 1,558
\$ 237	\$ 32	\$ 1,130	\$	\$ 5,738	\$ 993	\$ 3	\$ 9	\$ 0	\$ 8,157	\$	\$ 10,015	\$ 2,429
				\$ 73,966					\$ 73,968			\$ 15,640
\$ 26,879	\$ 27,751	\$ 50,181	\$ 9,819	\$ 212,397	\$ 173,892	\$ 806	\$ 12,261	\$ 69	\$ 522,915	\$ 4,585	\$ 68,577	\$ 159,943
\$ 211,726	\$ 233,202	\$ 96,636	\$ 93,964	\$ 569,885	\$ 685,927	\$ 6,863	\$ 103,379	\$ 506	\$ 2,084,341	\$ 50,644	\$ 143,419	\$ 654,282
\$ 18,517	\$ 20,103	\$ 17,580	\$ 8,094	\$ 46,272	\$ 55,383	\$ 1,212	\$ 8,837	\$ 35	\$ 183,243	\$ 3,978	\$ 11,500	\$ 58,026
\$ 19,878	\$ 22,099	\$ 23,247	\$ 8,944	\$ 57,092	\$ 68,908	\$ 1,603	\$ 9,869	\$ 57	\$ 219,402	\$ 5,183	\$ 14,501	\$ 59,595
\$ 38,395	\$ 42,202	\$ 40,827	\$ 17,038	\$ 103,364	\$ 124,291	\$ 2,815	\$ 18,706	\$ 92	\$ 402,645	\$ 9,161	\$ 26,001	\$ 118,621
\$ 250,121	\$ 275,404	\$ 137,463	\$ 111,002	\$ 673,249	\$ 810,218	\$ 9,478	\$ 122,085	\$ 598	\$ 2,486,986	\$ 59,805	\$ 169,420	\$ 772,903
	\$ 503	\$ 1	\$	\$ 375	\$ 18	\$ 211	\$ 1	\$ 1,292	\$	\$ 124	\$	\$ 123
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ -	\$	\$	\$
\$ 250,121	\$ 274,901	\$ 137,462	\$ 111,002	\$ 673,249	\$ 809,843	\$ 9,480	\$ 121,874	\$ 597	\$ 2,485,694	\$ 59,681	\$ 169,420	\$ 772,780
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ -	\$	\$	\$

TREATMENT & AFTERCARE- Aftercare 51565 29	TREATMENT & AFTERCARE- Outpatient Group 51561 35	Total for Children's Substance Abuse (B ₁ +...+B _n) C ₂	Total for State SAMH-Funded Cost Centers (C ₁ +...+C _d) D	Total for Non-State-Funded SAMH Cost Centers E	Tot. for All State-Designated SAMH Cost Centers (D+E) F	Non-SAMH Cost Center G	Other Support Costs (optional) H	Administration I	Total Expense J
\$ 12,528	\$ 1,509	\$ 500,473	\$ 4,998,302	23,643	\$ 5,021,945	\$2,582,122	\$ 2,059,298	\$ 989,485	\$ 10,652,850
\$ 3,320	\$ 400	\$ 132,625	\$ 1,324,549	6,265	\$ 1,330,814	683,028	545,714	255,946	\$ 2,815,502
\$ 15,848	\$ 1,909	\$ 633,098	\$ 6,322,851	29,908	\$ 6,352,759	\$3,265,150	\$ 2,605,012	\$ 1,245,431	\$ 13,468,352
\$ 1,705	\$ 155	\$ 72,059	\$ 740,326	1,652	\$ 741,978	\$225,353		\$ 278,119	\$ 1,245,450
\$ 386	\$ 5	\$ 51,386	\$ 1,327,566	12,829	\$ 1,340,395	\$745,102		\$ 516,888	\$ 2,602,185
\$ 4		\$ 1,930	\$ 91,048	826	\$ 91,874	\$28,830		\$ 46,587	\$ 169,291
\$ 384		\$ 14,091	\$ 41,962		\$ 41,962	\$60,401		\$ 172,194	\$ 274,557
\$ 1,698		\$ 54,677	\$ 162,467	638	\$ 163,105	\$89,586		\$ 11,692	\$ 264,383
\$ 65		\$ 3,070	\$ 164,750		\$ 164,750	\$400,621		\$ 1,391	\$ 566,762
		\$ -	\$ -		\$ -			\$ -	\$ -
\$ 253	\$ 25	\$ 10,437	\$ 106,273	1,062	\$ 107,335	\$66,255		\$ -	\$ 173,590
\$ 90	\$ 5	\$ 2,007	\$ 20,931		\$ 20,931	\$580			\$ 21,511
\$ 78		\$ 12,522	\$ 309,994	38,045	\$ 348,039	\$96,620		\$ 148,893	\$ 593,552
		\$ -	\$ -		\$ -	\$800		\$ 1,021,867	\$ 1,022,467
\$ 501		\$ 16,141	\$ 112,718		\$ 112,718	\$225,793		\$ 102	\$ 338,613
\$ 5,124	\$ 190	\$ 238,320	\$ 3,078,035	55,053	\$ 3,133,087	\$1,939,942		\$ 2,199,333	\$ 7,272,361
\$ 20,972	\$ 2,099	\$ 871,418	\$ 9,400,896	84,961	\$ 9,485,846	\$5,205,092	\$ 2,605,012	\$ 3,444,764	\$ 20,740,713
\$ 1,815	\$ 164	\$ 76,483	\$ 849,324	15,456	\$ 864,780	\$1,740,233	(2,605,013)		\$ -
\$ 1,987	\$ 215	\$ 81,481	\$ 809,055	20,438	\$ 829,493	\$2,615,271	(3,444,764)		\$ -
\$ 3,802	\$ 379	\$ 157,964	\$ 1,658,379	35,894	\$ 1,694,273	4,355,504	XXXXXXXXXX	XXXXXXXXXX	\$ -
\$ 24,774	\$ 2,478	\$ 1,029,392	\$ 11,059,265	120,855	\$ 11,180,119	\$9,580,596	XXXXXXXXXX	XXXXXXXXXX	\$ 20,740,713
\$ 4	\$ 5	\$ 256	\$ 20,560		\$ 20,560	\$10,963	XXXXXXXXXX	XXXXXXXXXX	\$ 31,523
\$ -	\$ -	\$ -	\$ -	0	\$ -		XXXXXXXXXX	XXXXXXXXXX	\$ -
\$ 24,770	\$ 2,473	\$ 1,029,126	\$ 11,038,705	120,855	\$ 11,159,559	9,549,633	XXXXXXXXXX	XXXXXXXXXX	\$ 20,709,190
\$ -	\$ -	\$ -	\$ -	0	\$ -				\$ -

PART III: CERTIFICATION

I certify the above to be accurate and in agreement with this agency's records and with the terms of this agency's contract with the department.

Signature _____

AGENCY: Baycare Behavioral Health
 CONTRACT #: District 13/Lutheran

DATE PREPARED: 5/1/2013
 PERIOD: FROM 1/01/12 TO 12/31/12

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES	Adult Mental Health										Children's Mental Health		
	RECOVERY & RESILIENCY-Case Management 52212, 52252 2	EMERGENCY STABILIZATION-Crisis Stabilization 3	EMERGENCY STABILIZATION-Crisis Support 4	RECOVERY & RESILIENCY-Medical Services 52257 12	RECOVERY & RESILIENCY-Outpatient Individual 52252 14	RECOVERY & RESILIENCY-Outreach 52252 15	RECOVERY & RESILIENCY-Supportive Employment 52252, 52290 25	RECOVERY & RESILIENCY-Supportive Housing 52290 26	RECOVERY & RESILIENCY-Incidentals 51130, 52212 28	RECOVERY & RESILIENCY-Outpatient Group 52252 35	Total for Adult Mental Health (B _{1,2} + B _{1,3}) C ₁	RECOVERY & RESILIENCY-Case Management 52452, 52312 2	EMERGENCY STABILIZATION-Crisis Stabilization 3
IA. TOTAL STATE SAMH FUNDING													
(1) From the District funding this contract	178,055.27	24,376.75	23,820.75	421,156.55	89,187.78	25,827.94	21,151.90	140,014.20	8,735.22	9,365.98	941,742.44 0.00	46,706.15	5,089.00
IB. OTHER GOV'T. FUNDING													
(1) Other State Agency Funding											0.00		
(2) Medicaid	57,061.35	(576.86)	309.58	52,208.82	22,846.47	6,618.05	7,474.11	52,724.20		2,398.22	211,054.24	144,978.84	
(3) Local Government	8,017.27	6,886.00	12,187.00	179,593.98	18,996.47	4,923.45				1,784.14	231,155.01	15,961.94	
(4) Federal Grants and Contracts											57,706.00		
(5) In-kind from local govt. only											0.00		
TOT. OTHER GOV'T. FUNDING =	65,078.62	6,309.14	12,496.58	241,802.80	39,842.94	11,541.50	14,523.45	104,157.56	0.00	4,182.36	499,935.25	160,938.78	0.00
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	100,031.26	507.31	1.47	204,815.87	49,870.08	14,446.11	20,229.91	147,101.22		5,234.93	542,328.15	550,879.56	
(2) 3rd Party Payments (except Medicare)	121,317.83	45,202.83	1,070.29	355,554.03	74,820.19	21,673.53	9,528.54	50,094.95		7,853.97	598,116.15	767,259.00	
(3) Medicare	8,599.10			57,940.07	18,181.65	5,266.77	830.86			1,908.55	92,727.00	150.23	
(4) Contributions and Donations											0.00		
(5) Other	15,493.98		(60.00)	3,546.53	32,846.98	9,514.95	1,501.04			3,447.99	56,291.47	27,332.69	
(5) In-kind											0.00		
TOT. ALL OTHER REVENUES =	245,442.17	45,710.14	1,011.76	621,656.50	175,718.90	50,901.36	32,090.35	197,295.17	0.00	18,445.44	1,369,462.79	1,345,621.48	0.00
TOTAL ACTUAL FUNDING =	486,616.06	77,396.23	37,329.19	1,284,825.95	304,749.62	80,270.80	67,765.70	441,457.93	8,735.22	31,993.78	2,831,140.48	1,553,286.41	5,089.00

**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
ACTUAL COST CENTER OPERATING AND CAPITAL BUDGET**

STATE-DESIGNATED SAMH COST CENTERS

Adult Substance Abuse															Children's Substance Abuse
EMERGENCY STABILIZATION-Crisis Support	RECOVERY & RESILIENCY-In-Home On Site	RECOVERY & RESILIENCY-Medical Services	RECOVERY & RESILIENCY-Outpatient Individual	Total for Children's Mental Health (B ₁₋₄ + +B ₂₋₄)	RECOVERY & RESILIENCY-Case Management	TREATMENT & AFTERCARE-Intervention	TREATMENT & AFTERCARE-Outpatient Individual	TREATMENT & AFTERCARE-Outreach	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 ₁₋₄ + +B ₂₋₄)	TREATMENT & AFTERCARE-Intervention
4	52452	52257	52452	C ₂	52310, 52352	52352	52352	52310	52345	51365	51331	52311	52352	C ₂	52452
10,565.75	383.46	44,645.57	3,819.69	111,199.82	70,001.09	19,927.96	61,193.16	24,126.35	49,903.23	170,680.73	206,325.99	4,710.59	52,417.79	559,286.89	3,529.91
				0.00							3,126.87			3,126.87	
	795.43	6,591.02	7,886.03	160,251.32	8,255.88	10,314.05	31,677.21				(5,001.75)		27,127.57	71,372.96	7,291.43
	192.00	19,027.98	1,903.99	37,065.91	1,467.54	4,331.98	13,304.70				3,351.24		11,303.51	35,849.28	1,759.99
				0.00										0.00	
				0.00										0.00	
0.00	987.43	25,619.00	9,792.02	197,337.23	11,723.42	14,646.04	44,961.91	0.00	0.00	0.00	476.36	0.00	38,521.38	110,349.11	9,051.45
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
	2,780.06	21,700.24	27,566.29	502,928.75	919.82	1,149.13	3,529.27			993.73	2,160.00		3,022.38	11,774.33	25,483.64
	4,216.61	37,670.95	41,814.68	550,961.24	1,804.01	2,253.74	6,521.84			11,455.39	56,271.48		5,927.70	84,634.15	38,652.23
	1.81	6,138.75	17.92	6,306.71	814.94	1,018.10	3,126.85				6,333.66		2,677.76	13,971.31	16.57
				0.00										0.00	
	0.14	375.76	1.43	27,710.02	(1.04)	(1.29)	(3.98)			91.85			(3.40)	82.14	1.32
				0.00	15,929.85			7,110.14		21,733.84				44,773.84	
0.00	6,998.62	95,965.70	69,402.92	1,487,908.72	19,467.59	4,419.68	13,573.58	7,110.14	0.00	34,274.80	64,765.14	0.00	11,624.44	155,235.77	64,153.96
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
10,565.75	8,369.51	136,150.27	83,014.83	1,796,445.77	101,192.10	28,993.68	119,749.05	31,236.49	49,903.23	204,955.53	271,567.48	4,710.59	102,563.61	924,871.77	76,735.32
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

TREATMENT & AFTERCARE- Outpatient Individual 52452 14	TREATMENT & AFTERCARE-Outreach 52345 15	PREVENTION- Prevention 52345 16	TREATMENT & AFTERCARE- Residential Services Level 2 51565 19	TREATMENT & AFTERCARE- Outpatient Group 52452 35	Total for Children's Substance Abuse (B ₁₄ + +B ₁₅) C ₂	Total for State SAMH-Funded Cost Centers (C ₁ + +C ₁) D	Total for Non-State-Funded SAMH Cost Centers E	Tot. for All State-Designated SAMH Cost Centers (D+E) F	Non-SAMH Cost Center G	Total Funding H
272.15	69,079.78	48,355.95	97,748.93	90.70	219,977.42	1,931,306.57		1,931,306.57		1,931,306.57
			2,989.67		2,989.67	5,116.54		5,116.54		5,116.54
563.43				190.57	8,045.46	450,733.98		450,733.98	31,296.93	482,030.91
136.00				46.09	1,941.99	306,042.19		306,042.19		306,042.19
					0.00	57,706.00		57,706.00		57,706.00
					0.00	0.00		0.00		0.00
599.43	0.00	0.00	2,989.67	236.57	12,977.12	820,596.71	0.00	820,596.71	31,296.93	851,896.64
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
1,969.21			257.09	666.06	26,376.20	1,185,407.44		1,185,407.44	38,433.51	1,223,840.95
2,996.75			30,456.37	1,010.23	73,107.59	1,696,819.14		1,696,819.14	319,486.92	2,016,306.06
1.28				0.43	18.28	113,025.30		113,025.30	5,611.38	118,636.68
					0.00	0.00		0.00		0.00
0.10	285.25		3,243.83	0.03	3,530.53	97,514.16		97,514.16	11,296.86	108,911.02
			2,221.52		2,221.52	46,996.76		46,996.76	49,375.46	96,371.22
4,957.35	285.25	0.00	46,181.21	1,676.75	107,254.52	3,139,861.80	0.00	3,139,861.80	424,404.13	3,564,265.93
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
5,928.93	89,365.03	48,355.95	136,919.81	2,004.02	339,369.06	5,891,757.08	0.00	5,891,757.08	455,701.05	6,347,458.14
*****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES	Adult Mental Health											Children's Mental Health	
	RECOVERY & RESILIENCY-Case Management 52212, 52252	EMERGENCY STABILIZATION-Crisis Stabilization	EMERGENCY STABILIZATION-Crisis Support	RECOVERY & RESILIENCY-Medical Services 52257	RECOVERY & RESILIENCY-Outpatient Individual 52252	RECOVERY & RESILIENCY-Outreach 52252	RECOVERY & RESILIENCY-Supportive Employment 52252, 52290	RECOVERY & RESILIENCY-Supportive Housing 52290	RECOVERY & RESILIENCY-Incidentals 51130, 52212	RECOVERY & RESILIENCY-Outpatient Group 52252	Total for Adult Mental Health (1B ₁₋₄ +1B ₁₋₂) C ₁	RECOVERY & RESILIENCY-Case Management 52452, 52312	EMERGENCY STABILIZATION-Crisis Stabilization
A	2	3	4	12	14	15	25	26	28	35		2	3
IIA. PERSONNEL EXPENSES													
(1) Salaries	\$ 311,027	\$ 51,894	\$ 22,504	\$ 79,351	\$ 154,974	\$ 46,597	\$ 23,446	\$ 135,969	\$ -	\$ 15,896	\$ 852,668	\$ 886,931	\$ 10,864
(2) Fringe Benefits	\$ 82,422	\$ 13,778	\$ 5,963	\$ 21,028	\$ 43,692	\$ 12,348	\$ 6,213	\$ 36,037	\$ -	\$ 4,475	\$ 225,956	\$ 235,007	\$ 2,876
TOTAL PERSONNEL EXPENSES =	\$ 393,449	\$ 65,772	\$ 28,467	\$ 100,379	\$ 208,596	\$ 58,945	\$ 29,659	\$ 172,026	\$ -	\$ 21,361	\$ 1,078,624	\$ 1,121,968	\$ 13,730
IIIB. OTHER EXPENSES													
(1) Building Occupancy	\$ 97,099	\$ 19,630	\$ 10,063	\$ 142,790	\$ 46,175	\$ 13,350	\$ 9,269	\$ 43,058	\$ -	\$ 4,838	\$ 395,332	\$ 290,587	\$ 410
(2) Professional Services	\$ 5,882	\$ 13,353	\$ 8,317	\$ 547,185	\$ 830	\$ 237	\$ 182	\$ 1,198	\$ 150	\$ 86	\$ 577,410	\$ 3,779	\$ 2,813
(3) Travel	\$ 17,760	\$ -	\$ -	\$ 468	\$ 1,054	\$ 308	\$ 460	\$ 3,374	\$ 556	\$ 112	\$ 24,122	\$ 35,009	\$ -
(4) Equipment	\$ 206	\$ -	\$ 400	\$ 211	\$ -	\$ -	\$ 41	\$ 336	\$ 7	\$ -	\$ 1,199	\$ -	\$ -
(5) Food Services	\$ -	\$ 148	\$ (208)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40)	\$ -	\$ 31
(6) Medical and Pharmacy	\$ -	\$ 567	\$ -	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ 7,874	\$ -	\$ 8,532	\$ -	\$ 119
(7) Subcontracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(8) Insurance	\$ 4,847	\$ 931	\$ 424	\$ 7,428	\$ 2,407	\$ 680	\$ 353	\$ 2,074	\$ -	\$ 247	\$ 19,391	\$ 13,330	\$ 195
(9) Interest Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Operating Supplies & Expenses	\$ 4,562	\$ 1,193	\$ 59	\$ 591	\$ 106	\$ 31	\$ 194	\$ 1,550	\$ 149	\$ 11	\$ 8,545	\$ 605	\$ 251
(11) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(12) Donated Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER EXPENSES =	\$ 130,456	\$ 25,832	\$ 19,075	\$ 698,765	\$ 50,582	\$ 14,606	\$ 10,499	\$ 51,629	\$ 8,735	\$ 5,294	\$ 1,025,472	\$ 313,410	\$ 3,820
TOT. PERSONNEL & OTH. EXP. =	\$ 523,905	\$ 101,604	\$ 47,542	\$ 799,144	\$ 259,148	\$ 73,551	\$ 40,158	\$ 223,655	\$ 8,735	\$ 26,655	\$ 2,104,096	\$ 1,435,378	\$ 17,550
IIIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	\$ 45,314	\$ 8,605	\$ 3,834	\$ 59,881	\$ 21,004	\$ 5,573	\$ 3,773	\$ 15,592	\$ -	\$ 2,103	\$ 175,680	\$ 122,343	\$ 1,423
(b) Administration	\$ 48,427	\$ 9,814	\$ 4,786	\$ 72,492	\$ 25,358	\$ 7,589	\$ 3,299	\$ 23,146	\$ -	\$ 2,965	\$ 197,536	\$ 131,230	\$ 1,750
TOT. DISTR'D INDIRECT COSTS =	\$ 93,741	\$ 18,420	\$ 8,620	\$ 142,373	\$ 46,362	\$ 13,162	\$ 7,032	\$ 38,738	\$ -	\$ 4,768	\$ 373,216	\$ 253,573	\$ 3,183
TOTAL ACTUAL OPER. EXPENSES =	\$ 617,646	\$ 120,024	\$ 56,162	\$ 941,517	\$ 305,510	\$ 86,713	\$ 47,190	\$ 262,393	\$ 8,735	\$ 31,423	\$ 2,477,312	\$ 1,688,951	\$ 20,733
IIID. UNALLOWABLE COSTS													
	\$ 5,813	\$ 35	\$ -	\$ 13,950	\$ 3,397	\$ 964	\$ 1,378	\$ 10,025	\$ -	\$ 357	\$ 36,939	\$ 37,520	\$ -
TOTAL SAMH LINES OF CREDIT EQUIVALENT =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT. ALLOWABLE ACTUAL OPERATING EXP., Excluding SAMH Credit Equivalent =	\$ 610,833	\$ 119,989	\$ 56,162	\$ 927,567	\$ 302,113	\$ 85,729	\$ 45,812	\$ 252,368	\$ 8,735	\$ 31,066	\$ 2,440,373	\$ 1,651,431	\$ 20,733
IIIE. CAPITAL EXPENDITURES													
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Adult Substance Abuse														Children's Substance Abuse	
EMERGENCY STABILIZATION-Crisis Support	RECOVERY & RESILIENCY-In-Home On Site 52452	RECOVERY & RESILIENCY-Medical Services 52257	RECOVERY & RESILIENCY-Outpatient Individual 52452	Total for Children's Mental Health (B _{1a} + +B _{1c}) C ₂	RECOVERY & RESILIENCY-Case Management 52310, 52352	TREATMENT & AFTERCARE-Intervention 52352	TREATMENT & AFTERCARE-Outpatient Individual 52352	TREATMENT & AFTERCARE-Outreach 52310	PREVENTION-Prevention 52345	TREATMENT & AFTERCARE-Residential Services Level 2 51365	DETOX-Substance Abuse Detox 51331	Recovery & Resiliency Incidental Exp 52311	TREATMENT & AFTERCARE-Outpatient Group 52352	Total for Adult Substance Abuse (B _{1a} + +B _{1c}) C ₂	TREATMENT & AFTERCARE-Intervention 52452
4	8	12	14		2	11	14	15	16	19	24	28	35		11
\$ 974	\$ 4,452	\$ 7,982	\$ 44,248	\$ 964,451	\$ 44,070	\$ 16,204	\$ 49,779	\$ 13,900	\$ 22,124	\$ 83,075	\$ 158,742	\$ -	\$ 42,630	\$ 430,468	\$ 40,902
\$ 2,643	\$ 1,182	\$ 2,115	\$ 11,726	\$ 255,579	\$ 11,679	\$ 4,295	\$ 13,192	\$ 3,678	\$ 5,863	\$ 22,004	\$ 42,067	\$ -	\$ 11,297	\$ 114,075	\$ 10,839
\$ 12,617	\$ 5,544	\$ 10,097	\$ 56,974	\$ 1,220,020	\$ 55,749	\$ 20,503	\$ 62,971	\$ 17,558	\$ 27,987	\$ 105,039	\$ 200,809	\$ -	\$ 53,927	\$ 544,543	\$ 51,741
\$ 334	\$ 1,304	\$ 15,119	\$ 12,930	\$ 290,784	\$ 14,414	\$ 4,634	\$ 14,232	\$ 4,778	\$ 6,821	\$ 13,638	\$ 24,399	\$ -	\$ 12,188	\$ 95,104	\$ 11,952
\$ 3,696	\$ 19	\$ 57,973	\$ 181	\$ 68,451	\$ 192	\$ 53	\$ 162	\$ 67	\$ 117	\$ 3,170	\$ 19,760	\$ -	\$ 139	\$ 23,660	\$ 167
\$ 177	\$ 113	\$ 50	\$ 1,116	\$ 36,288	\$ 3,444	\$ 52	\$ 158	\$ 1,519	\$ 1,258	\$ 10	\$ 9	\$ -	\$ 136	\$ 6,586	\$ 1,032
\$ (92)	\$ -	\$ 22	\$ -	\$ 199	\$ 287	\$ -	\$ -	\$ 128	\$ -	\$ 2,354	\$ 1,265	\$ -	\$ -	\$ 4,034	\$ -
\$ -	\$ -	\$ 10	\$ -	\$ (51)	\$ 129	\$ 387	\$ 464	\$ 1,485	\$ 99	\$ 16,306	\$ 13,596	\$ -	\$ 4,167	\$ 30,162	\$ 8,606
\$ 188	\$ 96	\$ 781	\$ 656	\$ -	\$ 15,216	\$ 874	\$ 240	\$ 739	\$ 304	\$ 336	\$ 1,798	\$ 2,750	\$ -	\$ 933	\$ 7,974
\$ 26	\$ 3	\$ 63	\$ 32	\$ -	\$ 980	\$ 37	\$ (159)	\$ (181)	\$ 38	\$ (24)	\$ 1,886	\$ 390	\$ 4,711	\$ (155)	\$ 6,442
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 4,319	\$ 1,505	\$ 74,018	\$ 14,916	\$ 411,996	\$ 35,565	\$ 5,403	\$ 16,596	\$ 13,944	\$ 8,607	\$ 61,761	\$ 67,208	\$ 4,711	\$ 14,213	\$ 228,008	\$ 13,787
\$ 16,936	\$ 7,149	\$ 84,115	\$ 70,890	\$ 1,632,016	\$ 91,314	\$ 25,906	\$ 79,567	\$ 31,502	\$ 36,594	\$ 156,800	\$ 268,017	\$ 4,711	\$ 68,140	\$ 772,551	\$ 65,526
\$ 1,435	\$ 528	\$ 6,388	\$ 5,106	\$ 137,223	\$ 7,569	\$ 2,149	\$ 6,438	\$ 2,529	\$ 3,231	\$ 14,478	\$ 23,529	\$ -	\$ 5,396	\$ 65,309	\$ 5,020
\$ 1,635	\$ 734	\$ 8,592	\$ 7,409	\$ 151,359	\$ 8,982	\$ 2,534	\$ 7,946	\$ 3,184	\$ 3,405	\$ 15,765	\$ 25,060	\$ -	\$ 6,926	\$ 73,802	\$ 6,544
\$ 3,070	\$ 1,262	\$ 14,900	\$ 12,514	\$ 288,582	\$ 16,541	\$ 4,683	\$ 14,384	\$ 5,713	\$ 6,636	\$ 30,243	\$ 48,568	\$ -	\$ 12,322	\$ 139,111	\$ 11,594
\$ 20,005	\$ 8,411	\$ 99,095	\$ 83,404	\$ 1,920,598	\$ 107,495	\$ 30,589	\$ 93,951	\$ 37,215	\$ 43,230	\$ 197,043	\$ 316,906	\$ 4,711	\$ 80,482	\$ 911,862	\$ 77,092
\$ 189	\$ 1,478	\$ 1,878	\$ 41,065	\$ 63	\$ 78	\$ 240	\$ -	\$ -	\$ 68	\$ 147	\$ -	\$ -	\$ 206	\$ 802	\$ 1,736
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 20,006	\$ 8,222	\$ 97,617	\$ 81,526	\$ 1,879,533	\$ 107,792	\$ 30,511	\$ 93,711	\$ 37,215	\$ 43,230	\$ 196,875	\$ 316,459	\$ 4,711	\$ 80,256	\$ 910,860	\$ 75,396
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TREATMENT & AFTERCARE- Outpatient Individual 52452 14	TREATMENT & AFTERCARE-Outreach 52345 15	PREVENTION- Prevention 52345 16	TREATMENT & AFTERCARE- Residential Services Level 2 51565 19	TREATMENT & AFTERCARE- Outpatient Group 52452 35	Total for Children's Substance Abuse (B _{2a} +...+B _{2c}) C ₂	Total for State SAMH-Funded Cost Centers (C ₁ +...+C ₄) D	Total for Non-State-Funded SAMH Cost Centers E	Tot. for All State-Designated SAMH Cost Centers (D+E) F	Non-SAMH Cost Center G	Other Support Costs (optional) H	Administration I	Total Expense J
\$ 3,161	\$ 30,626	\$ 21,441	\$ 55,529	\$ 1,069	\$ 152,728	\$ 2,400,315	\$ 0	\$ 2,400,315	\$	\$ 566,353	\$ 772,130	\$ 3,238,798
\$ 638	\$ 8,116	\$ 5,682	\$ 14,715	\$ 283	\$ 40,473	\$ 636,083	\$	\$ 636,083	\$	\$ 150,084	\$ 72,114	\$ 858,281
\$ 3,999	\$ 38,742	\$ 27,123	\$ 70,244	\$ 1,352	\$ 193,201	\$ 3,036,398	\$	\$ 3,036,398	\$	\$ 716,437	\$ 344,244	\$ 4,097,079
\$ 924	\$ 9,443	\$ 6,611	\$ 7,355	\$ 313	\$ 36,596	\$ 808,818	\$	\$ 808,818	\$ 9,254	\$	\$	\$ 818,072
\$ 13	\$ 162	\$ 114	\$ 1,680	\$ 4	\$ 2,140	\$ 671,661	\$	\$ 671,661	\$ 63,150	\$	\$ 142,059	\$ 876,870
\$ 80	\$ 1,742	\$ 1,220	\$ 17	\$ 27	\$ 4,117	\$ 71,113	\$	\$ 71,113	\$	\$	\$ 12,994	\$ 84,107
			\$ 1,701	\$	\$ 1,701	\$ 7,133	\$	\$ 7,133	\$ 35	\$	\$ 47,313	\$ 54,481
			\$ 7,527	\$	\$ 7,527	\$ 37,568	\$	\$ 37,568	\$	\$	\$ 3,216	\$ 40,784
\$	\$ 138	\$ 96	\$ 290	\$	\$ 524	\$ 17,791	\$	\$ 17,791	\$ 111,674	\$	\$ 316	\$ 129,781
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
\$ 47	\$ 465	\$ 325	\$ 994	\$ 16	\$ 2,453	\$ 44,734	\$	\$ 44,734	\$ 2,592	\$	\$	\$ 47,316
			\$ 221	\$	\$ 221	\$ 1,187	\$	\$ 1,187	\$ 159	\$	\$	\$ 1,346
\$ 2	\$ (34)	\$ (24)	\$ 345	\$ 1	\$ 320	\$ 15,298	\$	\$ 15,298	\$ 1,167	\$	\$ 41,134	\$ 58,589
			\$	\$	\$	\$	\$	\$	\$	\$	\$ 280,981	\$ 281,064
			\$ 2,222	\$	\$ 2,222	\$ 46,996	\$	\$ 46,996	\$ 49,375	\$	\$ 23	\$ 96,400
\$ 1,066	\$ 11,916	\$ 8,342	\$ 22,351	\$ 361	\$ 57,623	\$ 1,723,269	\$	\$ 1,723,269	\$ 237,479	\$	\$ 528,040	\$ 2,488,810
\$ 5,065	\$ 50,658	\$ 35,465	\$ 92,595	\$ 1,713	\$ 251,024	\$ 4,759,667	\$	\$ 4,759,667	\$ 237,479	\$ 716,437	\$ 872,284	\$ 6,585,869
\$ 428	\$ 3,782	\$ 2,723	\$ 7,311	\$ 108	\$ 19,372	\$ 397,584	\$	\$ 397,584	\$ 318,853	\$ (716,437)	\$	\$
\$ 465	\$ 5,407	\$ 3,707	\$ 9,477	\$ 194	\$ 25,795	\$ 448,492	\$	\$ 448,492	\$ 423,794	\$	\$ (872,286)	\$
\$ 894	\$ 9,189	\$ 6,430	\$ 16,788	\$ 302	\$ 45,167	\$ 846,076	\$	\$ 846,076	\$ 742,647	\$	\$	\$
\$ 5,959	\$ 59,847	\$ 41,895	\$ 109,383	\$ 2,015	\$ 296,191	\$ 5,605,763	\$	\$ 5,605,763	\$ 980,126	\$	\$	\$ 6,585,889
\$ 134			\$ 18	\$ 45	\$ 1,933	\$ 80,739	\$	\$ 80,739	\$ 2,617	\$	\$	\$ 83,356
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
\$ 5,825	\$ 59,847	\$ 41,895	\$ 109,365	\$ 1,970	\$ 294,258	\$ 5,525,024	\$	\$ 5,525,024	\$ 977,509	\$	\$	\$ 6,502,533
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

PART III: CERTIFICATION

I certify the above to be accurate and in agreement with this agency's records and with the terms of this agency's contract with the department

Signature

Title

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

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

Year ended December 31, 2012

(Unaudited)

State of Florida, Department of Children and Families SAMH Grants:	
Aftercare	\$ 27,253
B-Net	311,000
Case management	526,997
CCST individual	677,336
Crisis stabilization	29,466
Crisis support	34,377
Detox substance abuse	817,282
FACT	1,006,587
Home on-site	383
Incidentals	385,922
Intervention	366,673
Medical services	1,308,341
Outpatient Group	165,304
Outpatient individual	580,376
Outreach	319,091
Prevention	388,539
Supportive employment	37,373
Supportive housing	226,240
Residential service level 2	1,849,795
	<hr/>
Total State Grants (DCF and pass through)	9,058,335
	<hr/>
Other government funding:	
Local government	600,605
Other state grants	739,804
Federal grants	221,245
In-kind expenditures	434,883
	<hr/>
Total other government funding	1,996,537
	<hr/>
All other funding and revenues:	
Medicaid	1,500,237
Medicare, 1st and 2nd party, and 3rd party	11,174,250
Other income	1,704,796
	<hr/>
Total nongovernment funding	14,379,283
	<hr/>
Total all funding and revenues	\$ 25,434,155
	<hr/> <hr/>

See accompanying independent auditors' report.

THE HARBOR BEHAVIORAL HEALTH CARE INSTITUTE, INC.

Schedule of Expenditures of Other Financial Assistance

Year ended December 2012

(Unaudited)

<u>Grantor/pass-through grantor/program title</u>	<u>Contract period</u>	<u>Expenditures</u>
Pasco County, Board of County Commissioners: Adult & Children Mental Health & Substance Abuse Serv.	10-11-09/12	232,141
	10-11-09-12 MPNBRC	739,031
	10-12-9-13	65,773
	10-12-9-13 MPNBRC	<u>233,711</u>
		1,270,656
Hernando County, Board of County Commissioners: Adult & Children Mental Health & Sub Abuse Serv.	10-11-9-12	231,786
	10-11-9-12 MPNBRC	152,584
	10-12-9-13	70,904
	10-12-9-13 MPNBRC	<u>57,219</u>
		512,493
United Way of Pasco County	07-11-6-13	<u>20,000</u>
Total other financial assistance		\$ <u><u>1,803,149</u></u>

See accompanying independent auditors' report.

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

Schedule of Related Party Transaction Adjustments

Year ended December 31, 2012

(Unaudited)

	Related party	Allocation of related party transactions adjustment				Total
		State-designated cost centers				
		1	2	3	
Revenues from grantee:						
Rent	\$ —	—	—	—	—	—
Services	—	—	—	—	—	—
Interest	—	—	—	—	—	—
Other	—	—	—	—	—	—
Total revenue from grantee	—	—	—	—	—	—
Expenses associated with grantee transactions:						
Personnel services	—	—	—	—	—	—
Depreciation	—	—	—	—	—	—
Interest	—	—	—	—	—	—
Other	—	—	—	—	—	—
Total associated expenses	—	—	—	—	—	—
Related party transaction adjustment	\$ —	—	—	—	—	NA

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

Schedule of Bed-Day Availability Payments

Department of Children and Families

Year ended December 31, 2012

(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	5,856	3,526	2,330	\$ 423,759	678,589	—
AMH	Crisis Stabilization Unit	291.24	20,496	7,523	12,973	2,067,214	3,778,257	—
ASA	Substance Abuse Detox – District 13	288.24	1,098	35	1,063	206,326	306,399	—
ASA	Substance Abuse Detox – Suncoast	202.06	6,222	349	5,873	601,956	1,186,698	—
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, in accordance with the 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, the consolidated financial statements of BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc. (the Institute) and subsidiaries, which comprise the consolidated balance sheet as of December 31, 2012, and the related consolidated statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated August 16, 2013, refers to the adoption of a new accounting pronouncement.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Institute's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. Accordingly, we do not express an opinion on the effectiveness of the Institute's internal control.

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 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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Institute's consolidated financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Institute's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Institute's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

Tampa, Florida
August 16, 2013
Certified Public Accountants



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

Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance

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

Report on Compliance for Each Major Federal and State Program

We have audited BayCare Behavioral Health, Inc. d/b/a The Harbor Behavioral Health Care Institute, Inc.'s (the Institute) and subsidiaries compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the Institute's major federal programs and major state projects for the year ended December 31, 2012. The Institute's major federal programs and major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Institute's major federal programs and major state projects based on our audit of the types of compliance requirements referred to above. 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*. 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 major 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 on compliance for each major federal program and major state project. However, our audit does not provide a legal determination of the Institute's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the Institute complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state projects for the year ended December 31, 2012.



Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and Chapter 10.650 *Rules of the Auditor General* and which are described in the accompanying schedule of findings and questioned costs as items 2012-1 and 2012-2. Our opinion on each major federal program and major state project is not modified with respect to these matters.

The Institute's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Institute's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of the Institute is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Institute's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and major state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and major state project and to test and report on internal control over compliance in accordance with OMB Circular A-133, and Chapter 10.650, *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 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2012-3, that we consider to be a significant deficiency.

The Institute's response to the internal control over the compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Institute's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.



The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

KPMG LLP

Tampa, Florida
August 16, 2013
Certified Public Accountants

THE HARBOR BEHAVIORAL HEALTH CARE INSTITUTE, INC.

Schedule of Expenditures of Federal and State Awards

Year ended December 31, 2012

Funding source	Contract number	Contract period	Program title	CFDA number or state CSFA number	Expenditures
Federal awards:					
U.S. Department of Agriculture					
Child Nutrition Cluster					
Department of Education – State of Florida	01-0523	07-11-06-12	National School Lunch Program	10-553	\$ 10,741
Department of Education – State of Florida	01-0323	07-11-06-12	National School Lunch Program-MPNBRC	10-553	3,938
Department of Education – State of Florida	01-0323	07-12-06-13	National School Lunch Program	10-553	4,890
Department of Education – State of Florida	01-0323	07-12-06-13	National School Lunch Program-MPNBRC	10-553	3,942
					<u>23,511</u>
Department of Education – State of Florida	01-0523	07-11-06-12	National School Lunch Program	10-555	16,394
Department of Education – State of Florida	01-0323	07-11-06-12	National School Lunch Program-MPNBRC	10-555	6,065
Department of Education – State of Florida	01-0323	07-12-06-13	National School Lunch Program	10-555	7,330
Department of Education – State of Florida	01-0323	07-12-06-13	National School Lunch Program-MPNBRC	10-555	6,120
					<u>35,909</u>
Total U.S. Department of Agriculture			Program total		<u>59,420</u>
U.S. Department of Housing and Urban Development					
City of Tampa	POBC12700010	10/01-11-09/30-12	Housing Opportunities for People with AIDS	14-241	109,495
City of Tampa	PODC13700030	10/01-12-09/30-13	Housing Opportunities for People with AIDS	14-241	22,131
					<u>131,626</u>
Total U.S. Department of Housing and Urban Development			Program total		<u>131,626</u>
U.S. Department of Education					
Vocational Rehabilitation	VS618	10/11-09/12	Employment Services Supported Employment	84-390	66,630
Vocational Rehabilitation	VS618	10-12-09/13	Employment Services Supported Employment	84-390	12,120
					<u>78,750</u>
Total Division of Vocational Rehabilitation and U.S. Department of Education			Program total		<u>78,750</u>
U.S. Department of Health and Human Services					
State of Florida, Department of Health, Hernando County	HR004	12/01-11-11-30/12	Nature Coast Community Healthcenter Outpatient Services	93-224	55,000
State of Florida, Department of Health, Hernando County	HR004	12/01/12-11-30/13	Nature Coast Community Healthcenter Outpatient Services	93-224	5,000
					<u>60,000</u>
State of Florida, Department of Children & Families			Program total		<u>60,000</u>
SAMHSA-Substance Abuse and Mental Health Services Administration	PBC01	1/04/11-1/04/12	Access to Recovery	93-243	8,076
SAMHSA-Substance Abuse and Mental Health Services Administration	5H79TI021264-02	09/30/2011-09/29/2012	Veteran and Inebriate Program	93-243	249,439
SAMHSA-Substance Abuse and Mental Health Services Administration	5H79TI021264-03	09/30-2012-09/29/2013	Veteran and Inebriate Program	93-243	90,319
					<u>347,834</u>
Center for Substance Abuse Prevention, pass through Adolescent Substance Abuse Program			Program total		<u>347,834</u>
Center for Substance Abuse Prevention, pass through Adolescent Substance Abuse Program	5H79SP015663-03	09-30-11-9-29/12	Drug Free Communities	93-276	102,876
Center for Substance Abuse Prevention, pass through Adolescent Substance Abuse Program	5H79SP015663-04	09/30-12-9-29/13	Drug Free Communities	93-276	31,255
					<u>134,231</u>
Total Drug Free Communities			Program total		<u>134,231</u>
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01-11-6-30/12	Recovery & Resiliency –(39A18)	93-558	67,806
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07-01-11-6/30/12	Treatment & Aftercare –(39TC0)	93-558	49,466
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01-12-6/30/13	Recovery & Resiliency –(39A18-100610)	93-558	52,080
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01-12-6-30/13	Treatment & Aftercare –(39TC0-100618)	93-558	49,084
State of Florida, Department of Children & Families	PH201	07/01-12-6/30/13	Recovery & Resiliency –(39A18)	93-558	17,839
State of Florida, Department of Children & Families	PH201	07/01-12-6/30/13	Treatment & Aftercare –(39TC0)	93-558	1,600
State of Florida, Department of Children & Families	PH201	07/01-11-6/30/12	Recovery & Resiliency –(39A18)	93-558	34,090
State of Florida, Department of Children & Families	PH201	07/01-11-6-30/12	Treatment & Aftercare –(39TC0)	93-558	3,750
					<u>275,715</u>
Total TANF CLUSTER			Program total		<u>275,715</u>
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01-12-6/30/13	Treatment & Aftercare –(TRTCS-100429)	93-667	3,080
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01-12-6/30/13	Recovery & Resiliency –(CRRSI-160435)	93-667	5,904
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07-01-12-6-30/13	Emergency Stabilization –(CESSI-104257)MPNBRC	93-667	19,626
State of Florida, Department of Children & Families	PH201	07-01-11-6-30/12	Treatment & Aftercare –(TRTCS)	93-667	71,494
State of Florida, Department of Children & Families	PH201	07/01-12-6/30/13	Emergency Stabilization –(CESSI-104257)MPNBRC	93-667	11,847
State of Florida, Department of Children & Families	PH201	07/01-12-6/30/13	Treatment & Aftercare –(CRRSI)	93-667	2,709
State of Florida, Department of Children & Families	PH201	07/01-12-6-30/13	Treatment & Aftercare –(TRTCS)	93-667	641
					<u>115,301</u>
Total Social Services Block Grant			Program total		<u>115,301</u>

THE HARBOR BEHAVIORAL HEALTH CARE INSTITUTE, INC.

Schedule of Expenditures of Federal and State Awards
Year ended December 31, 2012

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	07/01/11-6/30/12	BNFT(89Q13)	93 767	\$ 159,000
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	BNFT(89Q13-100435)	93 767	155,081
			Total Children's Health Insurance Program		314,081
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-6/30/12	Recovery & Resiliency-(FTA19)	93 778	285,361
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Recovery & Resiliency-(FTA19-100610)	93 778	281,700
			Program total		567,061
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-6/30/12	Recovery & Resiliency-(FTA19)	93 958	239,089
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Recovery & Resiliency-(ARRSI-100610)	93 958	70,118
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Emergency Stabilization -(AESS1-100610)MPNBRC	93 958	102,501
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Recovery & Resiliency -(CRRSI-100435)	93 958	33,066
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Recovery & Resiliency-(FTA19-100610)	93 958	200,437
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Emergency Stabilization -(CESS1-100435)MPNBRC	93 958	37,139
State of Florida, Department of Children & Families	PH201	07/01/11-6/30/12	Emergency Stabilization -(AFSSI)	93 958	48,198
State of Florida, Department of Children & Families	PH201	07/01/11-6/30/12	Emergency Stabilization -(CESS1)MPNBRC	93 958	78,224
State of Florida, Department of Children & Families	PH201	07/01/11-6/30/12	Emergency Stabilization -(AESS1)MPNBRC	93 958	240,988
State of Florida, Department of Children & Families	PH201	07/01/11-6/30/12	Emergency Stabilization -(CESS1)	93 958	15,645
State of Florida, Department of Children & Families	PH201	07/01/11-6/30/12	Recovery & Resiliency -(ARRSI)	93 958	427,613
State of Florida, Department of Children & Families	PH201	07/01/11-6/30/12	Recovery & Resiliency -(CRRSI)	93 958	50,935
State of Florida, Department of Children & Families	PH201	07/01/12-6/30/13	Recovery & Resiliency -(ARRSI-100610)	93 958	341,763
State of Florida, Department of Children & Families	PH201	07/01/12-6/30/13	Recovery & Resiliency -(ARRSI-101350)	93 958	1,797
State of Florida, Department of Children & Families	PH201	07/01/12-6/30/13	Recovery & Resiliency -(CRRSI-100435)	93 958	41,912
State of Florida, Department of Children & Families	PH201	07/01/12-6/30/13	Emergency Stabilization -(AESS1-100610)MPNBRC	93 958	141,600
State of Florida, Department of Children & Families	PH201	07/01/12-6/30/13	Emergency Stabilization -(CESS1-100435)MPNBRC	93 958	29,741
			Total Block Grants for Community Mental Health Services		2,102,766
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-6/30/12	Treatment & Aftercare -(27HV)	93 959	20,236
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-6/30/12	Treatment & Aftercare -(27WOM)	93 959	84,194
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Detoxification -(DTXAS-100618)	93 959	151,312
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Treatment & Aftercare -(27HV-100618)	93 959	13,382
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Treatment & Aftercare -(27WOM-100618)	93 959	82,404
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Prevention Services-(PRVCS-100418)	93 959	50,022
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Treatment & Aftercare -(TRTAS-100618)	93 959	59,215
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Treatment & Aftercare -(TRTAS-100618)	93 959	225,418
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-6/30/13	Treatment & Aftercare -(TRTCS-100420)	93 959	54,649
State of Florida, Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1202	08/01/12-6/30/13	Prescription Drug Program-SPJAS	93 959	262,368
State of Florida, Department of Children & Families	PH201	07/01/11-6/30/12	Detoxification -(DTXAS)	93 959	105,263
State of Florida, Department of Children & Families	PH201	07/01/11-6/30/12	Prevention Services -(PRVCS)	93 959	51,347
State of Florida, Department of Children & Families	PH201	07/01/11-6/30/12	Treatment & Aftercare -(TRTAS)	93 959	197,364
State of Florida, Department of Children & Families	PH201	07/01/11-6/30/12	Treatment & Aftercare -(TRTCS)	93 959	39,042
State of Florida, Department of Children & Families	PH201	07/01/12-6/30/13	Detoxification -(DTXAS)	93 959	101,063
State of Florida, Department of Children & Families	PH201	07/01/12-6/30/13	Prevention Services -(PRVCS)	93 959	27,307
State of Florida, Department of Children & Families	PH201	07/01/12-6/30/13	Prevention Services -(PRVCS)	93 959	20,215
State of Florida, Department of Children & Families	PH201	07/01/12-6/30/13	Treatment & Aftercare -(TRTAS)	93 959	189,982
State of Florida, Department of Children & Families	PH201	07/01/12-6/30/13	Treatment & Aftercare -(TRTCS)	93 959	72,157
			Total Block Grants for Prevention and Treatment of Substance Abuse		1,808,940
Total U.S. Department of Health and Human Services					5,725,929
Total Expenditure of Federal Awards					5,995,724

THE HARBOR BEHAVIORAL HEALTH CARE INSTITUTE, INC.

Schedule of Expenditures of Federal and State Awards

Year ended December 31, 2012

Funding source	Contract number	Contract period	Program title	CSFA number	Expenditures
State Awards:					
State of Florida Department of Children & Families	CF651-1201	07/01/12-03/01/13	Emergency Stabilization - (CFSSI-104257)MPNBR	60.001	\$ 53,068
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Emergency Stabilization - (CFSSI-104257)MPNBR	60.001	103,407
State of Florida Department of Children & Families	PH201	07/01/12-03/01/13	Emergency Stabilization - (CFSSI-104257)MPNBR	60.001	18,555
			Program total		255,030
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Emergency Stabilization - (CFSSI-104257)MPNBR	60.001	725,661
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Emergency Stabilization - (CFSSI-104257)MPNBR	60.001	719,517
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	PH201	07/01/12-03/01/13	Emergency Stabilization - (CFSSI-104257)MPNBR	60.001	136,047
			Program total		1,579,165
State of Florida Department of Children & Families, Community Development Division, Pasco County		2-12-09/12	Homeless Challenge Grant	60.014	69,410
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Prevention Services - (PRVCS-100420)	60.020	5,096
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Prevention Services - (PRVCS)	60.020	120,227
			Program total		125,323
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Treatment & Aftercare - (TRCAS)	60.033	368,728
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Treatment & Aftercare - (TRCAS-100420)	60.033	260,204
			Program total		628,932
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Detoxification - (DIXAS)	60.051	263,759
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Detoxification - (DIXAS-100018)	60.051	110,936
			Program total		374,695
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Prevention Services - (PRVCS-100418)	60.052	2,305
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Prevention Services - (PRVCS)	60.052	52,715
			Program total		55,110
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Treatment & Aftercare - (TRCAS)	60.033	409,693
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Treatment & Aftercare - (TRCAS-100018)	60.033	219,713
			Program total		629,406
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Recovery & Resiliency - (ARRSI-101350)	60.039	55,565
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Recovery & Resiliency - (ARRSI)	60.032	112,736
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Recovery & Resiliency - (ARRSI-100010)	60.032	101,354
			Program total		269,655
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Recovery & Resiliency - General Revenue - (ARRSI-100135)	60.048	19,142
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Recovery & Resiliency - (ARRSI)	60.048	166,625
			Program total		185,767
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Recovery & Resiliency - (CFBAS)	60.053	5,840
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Recovery & Resiliency - (ARRSI)	60.053	1,121,237
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Recovery & Resiliency - (ARRSI-100010)	60.053	886,169
			Program total		2,013,546
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Emergency Stabilization - (CFSSI-104257)MPNBR	60.054	484,648
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Emergency Stabilization - (CFSSI-104257)MPNBR	60.054	579,405
			Program total		1,064,053
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1001	07/01/11-03/01/12	Emergency Stabilization - (CFSSI)MPNBR	60.057	178,494
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Emergency Stabilization - (CFSSI-100435)MPNBR	60.057	140,475
			Program total		318,969
State of Florida Department of Juvenile Justice	R2008	07/01/11-03/01/12	Delinquency Intervention Facilities	80.010	689,350
			Program total		689,350
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1202	08/01/12-03/01/13	Prescription Drug Programs - (PDR)	60.101	192,177
State of Florida Department of Children & Families passed through Central Florida Behavioral Health Network	CF651-1201	07/01/12-03/01/13	Recovery & Resiliency - (CFBAS-100010)	60.111	3,807
State of Florida Department of Children & Families	PH201	07/01/11-03/01/12	Recovery & Resiliency - (CFBAS)	60.111	37,183
State of Florida Department of Children & Families	PH201	07/01/12-03/01/13	Recovery & Resiliency - (CFBAS)	60.111	34,176
			Program total		77,166
Total Expenditure of State Awards					8,427,717
Total Expenditure of Federal and State Awards					\$ 14,423,412

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

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Notes to Schedule of Expenditures of Federal and State Awards

Year ended December 31, 2012

(1) Summary of Significant Accounting Policies

The accounting policies and presentation of the accompanying 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 U.S. generally accepted accounting principles, and the reporting 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 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 consolidated financial statements. Financial assistance expended from the State of Florida is included to satisfy the requirements of Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*.

The schedule of expenditures of federal and state awards includes all federal and state financial assistance expended by the Institute during the year ended December 31, 2012.

(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 require a twenty-five percent (25%) local match for certain mental health and substance abuse services. The Institute provided a total local share inmatch of approximately \$4.7 million for the year ended December 31, 2012.

(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.

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Schedule of Findings and Questioned Costs

December 31, 2012

(1) Summary of Auditors' Results

- | | |
|--|---------------|
| (a) The type of auditors' report issued: | Unmodified |
| (b) Internal control over financial reporting: | |
| Material weaknesses identified: | No |
| Significant deficiencies identified that are not considered to be material weaknesses: | None reported |
| (c) Noncompliance material to financial statements noted: | No |

Federal Awards

- | | |
|--|--------------------------|
| (d) Internal control over major programs: | |
| Material weaknesses identified: | No |
| Significant deficiencies identified that are not considered to be material weaknesses: | Yes;
Finding 2012 – 3 |
| (e) Type of auditor's report issued on compliance for major programs: | Unmodified |
| (f) Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? | Yes |
| (g) Identification of major programs: | |

Federal programs	CFDA No.
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 – Children's Health Insurance Program (CHIP)	93.767

- | | |
|--|-----------|
| (h) Dollar threshold used to distinguish between type A and type B programs: | \$300,000 |
| (i) Auditee qualified as a low-risk auditee? | No |

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Schedule of Findings and Questioned Costs

December 31, 2012

State Awards

(j) Internal control over major programs:

Material weaknesses identified:	No
Significant deficiencies identified that are not considered to be material weaknesses:	Yes; Finding 2012 – 3

(k) Type of auditor’s report issued on compliance for major programs:

Unmodified

(l) Any audit findings disclosed that are required to be reported in accordance with section Chapter 215.97, Florida Statutes?

Yes

(m) Identification of major programs:

<u>State projects</u>	<u>CSFA No.</u>
State of Florida, Department of Children and Families – passed through Central Florida Behavioral Health Network – Treatment and After Care	60.030
State of Florida, Department of Children and Families – passed through Central Florida Behavioral Health Network – Emergency Stabilization	60.006
State of Florida, Department of Children and Families – passed through Central Florida Behavioral Health Network – Detoxification	60.031
State of Florida, Department of Children and Families – passed through Central Florida Behavioral Health Network – Treatment and After Care	60.033
State of Florida, Department of Children and Families – passed through Central Florida Behavioral Health Network – Emergency Stabilization	60.054
State of Florida, Department of Children and Families – passed through Central Florida Behavioral Health Network – Emergency Stabilization	60.057
State of Florida, Department of Juvenile Justice – Delinquency Intervention Facilities	80.016

(n) Dollar threshold used to distinguish between type A and type B programs:

\$300,000

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

None

**BAYCARE BEHAVIORAL HEALTH, INC. D/B/A THE HARBOR
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Schedule of Findings and Questioned Costs

December 31, 2012

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

Finding 2012-1 U.S. Department of Health and Human Services, CFDA 93.958 and 93.959, CSFA 60.006, passed through State of Florida, Department of Children and Families, – Block Grants for Community Mental Health Services, Block Grants for Prevention and Treatment of Substance Abuse, and Emergency Stabilization Contract PH201

Subrecipient Monitoring

Criteria

The Institute may not assign the responsibility of contract PH201 to another party without prior written approval of the Department of Children and Families.

Condition

The Institute passed through funds from contract PH201 to the North Bay Recovery Center (NBRC) without obtaining written documentation of the consent from the Department of Children and Families allowing the Institute to assign the responsibility of the contract to the NBRC.

Questioned Costs

None.

Context

Management had verbal discussions with the Department of Children and Families about assigning part of the contract to NBRC. However, the Institute did not obtain written consent from the Department of Children and Families to assign the responsibility of contract PH201 to the North Bay Recovery Center. The Institute received written approval subsequent to the fiscal year end, December 31, 2012.

Effect

Any assignment occurring without prior approval of the Department could cause the Institute to lose funding, as well as cause the assignment between Behavioral Health and NBRC to become void.

Cause

The Institute had verbal discussions with the Department, but did not ensure that written consent was obtained, as outlined in the contract.

Recommendation

The Institute should ensure that the assignment requirements of the contract are adhered to.

View of Responsible Officials

At the time discussions were going on with the Department of Children and Families (DCF) regarding the transfer of funds to North Bay Recovery Center, DCF was undergoing a major reduction in force. This resulted in DCF staff either terminating their employment relationship with DCF or transitioning into other

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Schedule of Findings and Questioned Costs

December 31, 2012

positions. Although the Institute received verbal approval, it was unable to obtain written approval from staff that were no longer accessible. Management will ensure that written approval is obtained from DCF on any future transfer of funding between the Institute and any other party as per contract.

Finding 2012-2 U.S. Department of Health and Human Services, CFDA 93.958, 93.959 and 93.767; passed through State of Florida, Department of Children and Families - Block Grants for Community Mental Health Services and Block Grants for Prevention and Treatment of Substance Abuse and Children's Health Insurance Program (CHIP); and State of Florida, Department of Children and Families, CSFA 60.030, 60.033, 60.006, 60.054, 60.057 and 60.031; passed through Central Florida Behavioral Health Network – Treatment and After Care, Emergency Stabilization and Detoxification; Contracts CF651-1001 and PH201

Matching, Earmarking and Level of Effort

Criteria

Exhibit D of Contract CF651-1001 and PH20 required the Institute to meet specific outcomes and outputs, at the end of the contract year, June 30, 2012.

Condition

Eleven of the twenty-six required outcomes and outputs were not met as of June 30, 2012.

Questioned Costs

None.

Context

The Institute was not in compliance with eleven of the twenty-six required outcomes and outputs.

Effect

Not meeting the required outcomes and outputs could result in the Institute losing funding under the contract.

Cause

The Institute did not meet the outcomes and outputs because they were not referred an adequate level of patients to be treated under the contract.

Recommendation

The Institute should work to ensure that the required outcomes and outputs are adhered to at the end of the contract year.

View of Responsible Officials

The Institute was unable to meet all specific outcomes due to unexpected environmental factors beyond the Institute's control, shifts in service needs/populations, and invalid funder algorithms. The Institute had

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Schedule of Findings and Questioned Costs

December 31, 2012

discussions throughout the year and at year end with the funders who confirmed that there would be no impact to funding, service provision, or contract renewal for the following year. The Institute will continue to strive to meet its outcomes as specified by contract and communicate barriers to funders.

Finding 2012-3 U.S. Department of Health and Human Services, CFDA 93.958, 93.959 and 93.767; passed through State of Florida, Department of Children and Families - Block Grants for Community Mental Health Services and Block Grants for Prevention and Treatment of Substance Abuse and Children's Health Insurance Program (CHIP); and State of Florida, Department of Children and Families, CSFA 60.030, 60.033, 60.006, 60.054, 60.057 and 60.031; passed through Central Florida Behavioral Health Network – Treatment and After Care, Emergency Stabilization and Detoxification; Contracts CF651-1001 and PH201

Eligibility

Criteria

The Institute is required to ensure that the patients determined as eligible by the North Bay Recovery Center, are in fact eligible under Contract PH201, Contract CF651-1001 and Contract CF651-1201.

Condition

On a weekly basis, the Institute reviews a report from the NBRC to determine patient eligibility. The Institute did not maintain proper documentation of its review to ensure that patients determined eligible by NBRC are eligible under the contract.

Questioned Costs

None.

Context

As there was a lack of documentation over the review of patient eligibility at NBRC, we concluded the Institute's controls over monitoring were not operating effectively.

Effect

Not maintaining proper documentation to document monitoring could allow ineligible patients to be funded under the contract.

Cause

The Institute is not maintaining proper documentation relative to the control procedure described above.

Recommendation

The Institute should ensure that the proper monitoring documentation is maintained.

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Schedule of Findings and Questioned Costs

December 31, 2012

View of Responsible Officials

Management will maintain the appropriate North Bay Recovery Center review documentation to support patient financial eligibility and evidence of signoff review.