

DISC VILLAGE, INC. AND AFFILIATES
CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2013

DISC VILLAGE, INC. AND AFFILIATES
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
DISC Village, Inc. and Affiliates:

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of DISC Village, Inc., and Affiliates (the Organization") which comprise the consolidated statement of financial position as of June 30, 2013, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the 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 accounting principles generally accepted in the United States of America; 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 auditor's 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.

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Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General, is presented for purposes of additional analysis 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 information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The accompanying additional information presented in the Schedules on pages 21 - 32 are presented for purposes of additional analysis and is 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2013 on our consideration of the Organization'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 Organization's internal control over financial reporting and compliance.

James Moore & Co., P.L.C.

Tallahassee, Florida
December 13, 2013

DISC VILLAGE, INC. AND AFFILIATES
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2013

ASSETS

Current assets	
Cash and cash equivalents	\$ 764,687
Certificate of deposit	186,039
Grants and contracts receivable	629,832
Accounts receivable	3,979
Current portion of notes receivable	48,279
Investments	18,599,497
Prepaid expenses	30,707
Total current assets	<u>20,263,020</u>
Property and equipment, net	9,256,367
Notes receivable, less current portion	258,947
Total Assets	<u><u>\$ 29,778,334</u></u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 261,059
Accrued salaries	137,671
Accrued leave	142,747
Accrued unemployment	86,397
Deferred revenue	113,299
Other accrued liabilities	2,270
Line-of-credit	198,790
Current portion of note payable	169,820
Total current liabilities	<u>1,112,053</u>
Long-term liabilities	
Note payable, less current portion	<u>2,752,183</u>
Net assets	
Unrestricted:	
Operations	19,778,524
Invested in property and equipment, net of related debt	6,135,574
Total net assets	<u>25,914,098</u>
Total Liabilities and Net Assets	<u><u>\$ 29,778,334</u></u>

The accompanying notes to consolidated financial statements
are an integral part of this statement.

DISC VILLAGE, INC. AND AFFILIATES
CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

Unrestricted

Support and Revenue

Grants and contracts	\$ 6,261,402
Client service revenue, net	180,123
Contributions	26,143
In-kind contributions	642,180
Food stamps	39,708
Rent	535,691
Investment return	1,745,500
Other revenue	4,839
Total support and revenue	9,435,586

Expenses

Program services	
Adult and juvenile substance abuse	4,278,452
Child welfare	1,411,628
Intervention - juvenile services non-substance abuse	785,312
Other programs	871,525
Total program services	7,346,917

Support services

General and administrative	1,049,203
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Total expenses	8,396,120
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Increase in net assets

1,039,466

Net assets, beginning of year

24,874,632

Net assets, end of year

\$ 25,914,098

The accompanying notes to consolidated financial statements
are an integral part of this statement.

DISC VILLAGE, INC. AND AFFILIATES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

	Program Services				Support Services	
	Adult and Juvenile Substance Abuse	Child Welfare	Intervention - Juvenile Services Non - Substance Abuse	Other Programs	General and Administrative	Total
Salaries & payroll taxes	\$ 2,194,314	\$ 1,033,866	\$ 570,132	\$ 133,704	\$ 601,263	\$ 4,533,279
Fringe benefits	213,288	90,521	44,445	13,037	41,938	403,229
Advertising	7,916	3,274	3,886	468	1,735	17,279
Banking charges	2,368	-	-	83	5,094	7,545
Contractual services	49,352	2,345	-	4,039	460	56,196
Depreciation & amortization	146,252	13,866	31,413	241,690	74,372	507,593
Dues & subscriptions	301	200	-	-	23,477	23,978
Educational supplies	548	3,000	2,002	268	-	5,818
Equipment	5,762	219	3,299	1,679	738	11,697
Food supplies	180,440	320	987	60	-	181,807
Household supplies	18,016	2,600	2,142	4,500	992	28,250
In-kind	525,847	69,272	36,935	6,969	4,442	643,465
Insurance	67,107	23,489	13,447	36,198	35,141	175,382
Leased equipment	20,948	4,949	5,875	1,188	3,058	36,018
Licenses & fees	8,404	1,101	795	10,062	28,737	49,099
Medical services & supplies	86,136	171	888	25,021	4	112,220
Meeting	364	292	153	-	2,748	3,557
Miscellaneous	56,277	17,584	6,936	110,004	6,826	197,627
Occupancy	111,631	16,146	20,491	186,286	31,206	365,760
Office supplies	30,987	7,728	4,382	2,351	21,399	66,847
Postage & freight	2,812	1,975	331	97	2,536	7,751
Printing & copying	2,953	212	782	638	503	5,088
Professional services	224,054	-	-	42,069	132,088	398,211
Reference materials	185	-	-	250	542	977
Repairs & maintenance	156,308	10,298	20,688	20,248	4,352	211,894
Telephone	54,229	27,342	9,735	17,485	16,400	125,191
Training	12,888	7,090	891	2,744	7,461	31,074
Travel	26,578	51,375	1,588	6,059	1,669	87,269
Vehicle operation & maintenance	72,187	22,393	3,089	4,328	22	102,019
Total Direct Expenses	4,278,452	1,411,628	785,312	871,525	1,049,203	8,396,120
Allocation of General and Administrative Expenses	446,733	147,395	81,998	317,462	(993,588)	-
Total Expenses	\$ 4,725,185	\$ 1,559,023	\$ 867,310	\$ 1,188,987	\$ 55,615	\$ 8,396,120

The accompanying notes to consolidated financial statements
are an integral part of this statement.

DISC VILLAGE, INC. AND AFFILIATES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013
Increase (Decrease) in Cash and Cash Equivalents

Cash flows from operating activities	
Cash received from grantors, contractors and contributors	\$ 7,393,561
Cash paid to employees, vendors and subcontractors	(7,129,662)
Interest received	163,482
Interest paid	(93,816)
Net cash provided by operating activities	<u>333,565</u>
Cash flows from investing activities	
Purchases of investments	(4,844,718)
Purchase of certificate of deposit	(186,039)
Sale of investments	209,316
Purchases of property and equipment	(204,622)
Net cash used in investing activities	<u>(5,026,063)</u>
Cash flows from financing activities	
Payments on long term debt	(165,074)
Proceeds from line-of-credit	200,000
Payments on line-of-credit	(1,210)
Proceeds from note receivable	43,749
Net cash provided by financing activities	<u>77,465</u>
Net decrease in cash and cash equivalents	<u>(4,615,033)</u>
Cash and cash equivalents, beginning of year	5,379,720
Cash and cash equivalents, end of year	<u>\$ 764,687</u>
Reconciliation of increase in net assets	
to net cash provided by operating activities	
Increase in net assets	\$ 1,039,466
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation and amortization	511,319
Unrealized gain on investments	(1,235,563)
Realized gain from sale of investments	(59,007)
Decrease in grants and contracts receivable	121,003
Increase in accounts receivable	(600)
Decrease in prepaid expenses	16,525
Decrease in other assets	21
Decrease in deferred revenue	(62,196)
Increase in accounts payable	55,128
Decrease in accrued salaries	(11,383)
Decrease in accrued leave	(25,173)
Decrease in accrued unemployment	(13,603)
Decrease in other accrued liabilities	(2,372)
Total adjustments	<u>(705,901)</u>
Net cash provided by operating activities	<u>\$ 333,565</u>

The accompanying notes to consolidated financial statements
are an integral part of this statement.

DISC VILLAGE, INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2013

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

The following is a summary of the more significant accounting policies and practices of DISC Village, Inc., and Affiliates (the "Organization") which affect significant elements of the accompanying consolidated financial statements:

(a) **General**—The Organization is engaged in providing a comprehensive array of alcohol, drug and mental health rehabilitative services to residents of North Florida. In August 2001, DISC Village, Inc. formed Woodville Properties, Inc. and DISC Village Foundation, Inc. All organizations share a common Board of Directors and management. The consolidated financial statements include the accounts of DISC Village, Inc., Woodville Properties, Inc. and DISC Village Foundation, Inc. Woodville Properties, Inc. and DISC Village Foundation, Inc. are consolidated since DISC Village, Inc. has both an economic interest in and control of these entities through a majority voting interest in their governing boards. All significant inter-company transactions and accounts are eliminated.

(b) **Property and Equipment**—Property and equipment acquired by the Organization is considered to be owned by the Organization. However, funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The State of Florida has a reversionary interest in those assets purchased with its funds which have a cost of \$1,000 or more and an estimated useful life of at least one year. The Federal Government has a reversionary interest in those assets purchased with its funds which have cost of \$5,000 or more and an estimated useful life of at least one year.

Property and equipment with a value greater than \$1,000 and an estimated useful life of at least one year are recorded at cost when purchased or at estimated fair value when contributed. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from five to forty years. Repairs and maintenance, which are not considered improvements and do not extend the useful life of the property and equipment, are expensed as incurred.

(c) **Income Taxes**—DISC Village, Inc., DISC Village Foundation, Inc., and Woodville Properties, Inc. are generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the accompanying financial statements. The Organization files income tax returns in the U.S. Federal jurisdiction. The Organization's income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

The Organization has reviewed and evaluated the relevant technical merits of each of their tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the consolidated financial statements.

(d) **Cash and Cash Equivalents**—For the purpose of reporting cash flows, cash and cash equivalents include cash on hand, demand deposits held with banks, and short-term investments with original maturities of 90 days or less.

DISC VILLAGE, INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2013

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

(e) **Use of Estimates**—The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(f) **Basis of Accounting**—The consolidated financial statements have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables and other liabilities.

(g) **Basis of Presentation**—The Organization is required to report information regarding its consolidated financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

(h) **Functional Allocation of Expenses**—The cost of providing the various services and other activities have been summarized on a functional basis in the Consolidated Statement of Activities. Accordingly, certain costs have been allocated among the program and supporting services benefited.

(i) **Contributions**—All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases these net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the support as unrestricted.

Contributed property and equipment is recorded at fair value at the date of donation. In the absence of donor-imposed stipulations regarding how long the contributed assets must be used, the Organization has adopted a policy of not implying a time restriction on contributions of such assets that expires. Therefore, all contributions of property and equipment, and of the assets contributed to acquire property and equipment, are recorded as unrestricted support or contributions.

Donated services are recognized as contributions in accordance with FASB ASC 958, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Many volunteers provide services throughout the year that are not recognized as contributions in the consolidated financial statements, because the recognition criteria under FASB ASC 958 was not met. It is impracticable to determine the fair market value of all donated services by volunteers of the Organization beyond those required to be recognized as income.

(j) **Investments**—Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the consolidated statement of financial position. Unrealized gains and losses are included in the change in net assets as a component of investment return.

DISC VILLAGE, INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2013

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

(j) **Investments** (Continued)

Investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the fair value of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated statement of financial position.

(k) **Accrued Leave**—The Organization compensates its employees for unused accrued paid time off upon termination of employment. The amount of the change in accrued leave for all employees from one year to the next is reported as an expense during the current year.

(l) **Advertising Costs**—Advertising costs are charged to operations as incurred.

(m) **Grants, Contracts and Accounts Receivable**—Grants, contracts and accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with customers, grantors, and contractors having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial. Therefore, no allowance for doubtful accounts was considered necessary.

(n) **Revenue Recognition**—The Organization receives all of its grant and contract revenue from Federal, state and local agencies. The Organization recognizes contract revenue (up to the contract ceiling) from its contracts over a period which represents the service period for certain contracts, or to the extent of expenses. Revenue recognition depends on the contract.

Any of the funding sources may, at their discretion, request reimbursement for expenses or return of funds, or both, as a result of non-compliance with the terms of the grant/contracts.

(p) **Investment Policy**—The Organization's investment policy intends for the Organization to invest idle funds that are not needed for operations in investment accounts. The investments must be properly authorized and accurately accounted for. All investments are safeguarded against physical loss or misuse. The Organization targets a diversified asset allocation that places a greater emphasis on money markets accounts, certificates of deposit, treasury notes, mutual funds, corporate bonds, and corporate stocks. The investment accounts must be with a large asset management company that has a proven track record, low fees, and no investment violations.

(q) **Notes Receivable**—Notes receivable are reported at their outstanding principal balance. Notes receivable are considered by management to be fully collectible and, accordingly, no allowance for doubtful accounts is considered necessary. In making that determination, management evaluated the financial condition of the borrowers, the estimated value of the underlying collateral, and current economic conditions.

DISC VILLAGE, INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2013

(2) **Significant Funding Sources:**

The Organization receives a substantial amount of its funding from the U.S. Department of Health and Human Services, the State of Florida, Department of Juvenile Justice, the State of Florida, Department of Children and Families and Big Bend Community Based Care, Inc. A significant reduction in the level of this funding, if it were to occur, could have an adverse effect on the Organization's programs and activities.

(3) **Concentrations of Credit Risk:**

The more significant concentrations of credit risk are as follows:

(a) **Demand Deposits**—The Organization maintains cash deposits with several financial institutions and brokerage houses. The Organization has no policy requiring collateral or other security to support its deposits, although all demand deposits with the financial institutions are Federally insured up to FDIC limits. At brokerage houses, amounts are insured by the Securities Investor Protection Corporation (SIPC) up to the SIPC limits.

(b) **Grants, Contracts and Accounts Receivable**—The Organization's receivables are for amounts due under contracts with local, state, and Federal government agencies. The Organization has no policy requiring collateral or other security to support its receivables.

(c) **Financial Instruments**—Financial instruments that potentially subject the Organization to concentrations of credit risk include investments. The investments are held in high quality institutions and companies with high credit ratings.

(4) **Property and Equipment:**

The following is a summary of property and equipment at June 30, 2013:

Vehicles	\$ 346,006
Furniture and equipment	1,376,854
Buildings	14,343,823
Land and land improvements	2,197,997
Construction in progress	150,949
	<u>18,415,629</u>
Less: Accumulated depreciation and amortization	9,159,262
Total	<u>\$ 9,256,367</u>

Depreciation and amortization expense for the year ending June 30, 2013 was \$531,138. Depreciation and amortization expense has been included on the Consolidated Statement of Functional Expenses in the following accounts: depreciation and amortization, repairs & maintenance, food supplies, and miscellaneous.

DISC VILLAGE, INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2013

(5) **Note Payable:**

Note payable consists of the following at June 30, 2013:

3.05% note payable to financial institution, payable in 59 monthly installments of \$21,483 on the outstanding balance. A final balloon payment of \$2,241,728 and outstanding interest is due at maturity on May 10, 2017. The mortgage is collateralized by investments. At June 30, 2013, the carrying value of the money market account was \$4,473,390.	\$ 2,922,003
Less: current portion of notes payable	169,820
Notes payable, less current portion	<u>\$ 2,752,183</u>

Under the terms of a loan agreement with a bank, the Organization is required to maintain certain financial ratios and other restrictive covenants. At June 30, 2013, the Organization was in compliance with all restrictive covenants.

Principal maturities of long-term debt for each of the next five years and in the aggregate are:

Year Ending June 30,	Amount
2014	\$ 169,820
2015	175,147
2016	180,431
2017	2,396,605
2018	-
Thereafter	-
	<u>\$ 2,922,003</u>

(6) **401(K) Profit Sharing Retirement Plan:**

The Organization currently maintains a 401(K) Profit Sharing Retirement Plan (a defined contribution plan). All employees may contribute to the 401(K) plan through salary deductions. Employer matching contributions are made for all employees age 21 or older with at least one year of service. The contribution for the year ended June 30, 2013 was \$119,123.

(7) **Unemployment Compensation:**

The Organization is a self-insured employer with the State of Florida, Agency for Workforce Innovation, Division of Unemployment Compensation. As such, the Division of Unemployment Compensation processes unemployment claims, pays the unemployment benefits to eligible claimants and invoices the Organization for the benefits paid from the Florida Unemployment Compensation Fund.

The employment liability represents an estimate for the ultimate unemployment payments that are unpaid at the Consolidated Statement of Financial Position date and the present value of the benefit obligation. These estimates are continually reviewed and, as adjustments become necessary, such adjustments are reflected in current operations.

DISC VILLAGE, INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2013

(7) **Unemployment Compensation:** (Continued)

Although the Organization believes that the estimate of the liability for claims is reasonable under the circumstances, the absence of adequate claims experience to support the assumptions inherent in establishing the estimate results in uncertainty as to the ultimate amount that will be required for the claims. Accordingly, the ultimate amount of the claims and related unemployment expense may vary from the estimated amounts included in the accompanying consolidated financial statements.

(8) **Investments:**

The Organization's investments at June 30, 2013 consist of marketable securities recorded at fair market value as summarized below:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Gain (Loss)</u>
Mutual funds	\$ 15,838,548	\$ 18,599,497	\$ 2,760,949

The following schedule summarizes the investment return in the Statement of Changes in Net Assets for the year ended June 30, 2013:

Interest and dividend income	\$ 450,930
Net gain	<u>\$ 1,294,570</u>

Investments in marketable securities with readily determinable fair values are reported at fair values in the Consolidated Statement of Financial Position. Unrealized gains and losses are included in net assets.

(9) **Medicaid:**

The Organization bills Medicaid at Medicaid established rates for eligible services performed. Services rendered are reimbursed by Medicaid subject to specific documentation requirements. Compliance audits are conducted periodically by the Medicaid fiscal intermediaries, as well as the Organization's corporate compliance program, which can result in the recoupment of fees paid to the Organization.

(10) **In-Kind Support:**

The Organization receives donations of supplies and services to help serve clients. The value of this in-kind support is based upon the fair market value of donated items. In-kind revenue totaled \$642,180 for the year ended June 30, 2013 and is recognized in the Consolidated Statement of Activities.

(11) **Grant Matching Requirements:**

In-kind contributions reported to grantors are revenues received from local funds and used to satisfy the matching requirements of certain grants. A portion of local match revenue consists of contributions from volunteers and subcontractors. The remainder of match required by the grants and contracts is received from governmental, non-profit and commercial organizations.

DISC VILLAGE, INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2013

(12) **Operating Leases:**

The Organization leases equipment under operating leases expiring in various years through 2016. Rental expense for equipment for the year ended June 30, 2013 amounted to \$29,693. Minimum future rental payments under the noncancellable operating leases having remaining terms in excess of one year as of June 30, 2013, for each of the next five years and in the aggregate are:

<u>Year</u>	<u>Amount</u>
2014	\$ 27,053
2015	12,946
2016	450
2017	-
2018	-
	<u>\$ 40,449</u>

(13) **Subsequent Events:**

The Organization has evaluated events and transactions for potential recognition or disclosure in the consolidated financial statements through December 13, 2013, the date which the consolidated financial statements were available to be issued. No subsequent events have been recognized or disclosed.

(14) **Contingencies:**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

(15) **Notes Receivable:**

Notes receivable consists of the following at June 30, 2013:

6% interest bearing note receivable due from corporation, secured by a purchase money mortgage, to be repaid by monthly payments of \$1,313 through January 2025.	\$ 132,593
5.5% interest bearing note receivable due from individuals, secured by a purchase money mortgage, to be repaid by monthly principal and interest payments of \$1,500 with additional principal payments of \$30,000 annually beginning July 1, 2013 and each July through July 2014. There shall be a balloon payment on July 1, 2017.	174,633
	<u>307,226</u>
Less: current portion of notes receivable	48,279
Notes receivable, less current portion	<u>\$ 258,947</u>

DISC VILLAGE, INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2013

(16) **Fair Value Measurements:**

On July 1, 2010, the Organization adopted the provisions of FASB ASC 820-10 which provides a framework for measuring fair value under generally accepted accounting principles. These standards define fair value, provide guidance for measuring fair value and require certain disclosures. These standards do not require any new fair value measurements, but rather apply to all other accounting pronouncements that require or permit fair value measurements. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The following is a brief description of the three levels within the fair value hierarchy that prioritize the inputs to valuation techniques:

- **Level 1:** Observable inputs such as quoted prices (unadjusted) in active markets for identical assets or liabilities.
- **Level 2:** Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities that are not active. Such inputs may include interest rates and yield curves, volatilities, prepayment speeds, credit risks, and default rates.
- **Level 3:** Unobservable inputs to measure fair value of assets and liabilities for which there is little, if any market activity at the measurement date, using reasonable inputs and assumptions based upon the best information at the time, to the extent that inputs are available without undue cost and effort.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2013.

Mutual funds– Valued at quoted market prices.

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

The following is a summary of the valuation as of June 30, 2013 for the Organization's investments based upon the three levels defined above:

DISC VILLAGE, INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2013

(16) **Fair Value Measurements:** (Continued)

	<u>Fair Value</u>	<u>Quoted Prices (Level 1)</u>	<u>Significant Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Investments:				
Mutual Funds:				
Equities	\$ 16,123,824	\$ 16,123,824	\$ -	\$ -
Taxable Bonds	2,475,673	2,475,673	-	-
Total investments at fair value	<u>\$ 18,599,497</u>	<u>\$ 18,599,497</u>	<u>\$ -</u>	<u>\$ -</u>

(17) **Line-of-Credit:**

The Organization has a \$200,000 line-of-credit available with a financial institution. The line-of-credit bears interest at PRIME plus .85 percent and is secured by all inventory, accounts, equipment, general intangibles and fixtures. The note is a demand note, but if not on demand, matures on May 21, 2014. At June 30, 2013, the Organization had \$198,790 outstanding on the line-of-credit.

DISC VILLAGE, INC. AND AFFILIATES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	State CSFA Number	Contract Number	Current Year Expenditures
<u>FEDERAL AWARDS</u>				
U.S. Department of Health and Human Services				
Passed through State of Florida, Department of Children and Families				
Temporary Assistance for Needy Families	93.558	-	CD107	\$ 4,929
Temporary Assistance for Needy Families	93.558	-	BDV03	88,721
Passed through Big Bend Community Based Care, Inc.				
Temporary Assistance for Needy Families	93.558	-	258	147,280
Temporary Assistance for Needy Families	93.558	-	CD107	3,803
Temporary Assistance for Needy Families	93.558	-	BDV03	40,814
				<u>285,547</u>
Passed through State of Florida, Department of Children and Families				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	CD107	104,470
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	BDV03	986,096
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	BD201	90,545
Passed through Big Bend Community Based Care, Inc.				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	CD107	81,016
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	BDV03	809,736
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	BD201	48,005
				<u>2,119,868</u>
Passed through Big Bend Community Based Care, Inc.				
Promoting Safe and Stable Families	93.556	-	230	13,459
Promoting Safe and Stable Families	93.556	-	253	49,529
Promoting Safe and Stable Families	93.556	-	258	3,096
				<u>66,084</u>
Passed through State of Florida, Department of Children and Families				
Social Services Block Grant	93.667	-	BDV03	2,979
Passed through Big Bend Community Based Care, Inc.				
Social Services Block Grant	93.667	-	BDV03	7,368
				<u>10,347</u>

The accompanying note to Schedule of Expenditures of Federal Awards and State Financial Assistance is an integral part of this Schedule

DISC VILLAGE, INC. AND AFFILIATES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	State CSFA Number	Contract Number	Current Year Expenditures
FEDERAL AWARDS (Continued)				
U.S. Department of Health and Human Services (Continued)				
Passed through Big Bend Community Based Care, Inc. Foster Care_Title IV-E	93.658	-	258	<u>245,576</u>
Passed through Big Bend Community Based Care, Inc. Adoption Assistance	93.659	-	258	<u>56,539</u>
Passed through Big Bend Community Based Care, Inc. Child Abuse and Neglect State Grants	93.669	-	230	<u>13,719</u>
Passed through Big Bend Community Based Care, Inc. Grants to States for Access and Visitation Programs	93.597	-	253	<u>35,289</u>
Passed through Big Bend Community Based Care, Inc. Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	230	11,521
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	258	24,269
				<u>35,790</u>
U.S. Department of Agriculture				
Passed through State of Florida, Department of Agriculture National School Lunch Program	10.555	-	01-0177	14,605
School Breakfast Program	10.553	-	01-0177	7,800
National School Lunch Program	10.555	-	24050	614
				<u>23,019</u>
U.S. Department of Justice				
Passed through City of Tallahassee, Florida Juvenile Justice and Delinquency Prevention_Allocation to States	16.540	-	C0033	<u>15,789</u>

The accompanying note to Schedule of Expenditures of Federal Awards and State Financial Assistance is an integral part of this Schedule

DISC VILLAGE, INC. AND AFFILIATES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	State CSFA Number	Contract Number	Current Year Expenditures
FEDERAL AWARDS (Continued)				
U.S. Department of Agriculture (Continued)				
Passed through City of Tallahassee Police Department Edward Byrne Memorial Justice Assistance Grant Program	16.738	-	2899	3,931
Total Federal Awards				<u>\$ 2,911,498</u>

The accompanying note to Schedule of Expenditures of Federal Awards and State Financial Assistance is an integral part of this Schedule

DISC VILLAGE, INC. AND AFFILIATES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor/Pass Through Grantor/ State Grantor/Program Title	Federal CFDA Number	State CSFA Number	Contract Number	Current Year Expenditures
<u>STATE FINANCIAL ASSISTANCE</u>				
State of Florida, Department of Children and Families				
Substance Abuse Prevention Services	-	60.034	CD107	361
Passed through Big Bend Community Based Care, Inc.				
Substance Abuse Prevention Services	-	60.034	CD107	297
Substance Abuse Prevention Services	-	60.034	BDV03	3,334
				<u>3,992</u>
Passed through Big Bend Community Based Care, Inc.				
Community Based Care (CBC) Supports	-	60.094	230	495,794
Community Based Care (CBC) Supports	-	60.094	253	48,346
Community Based Care (CBC) Supports	-	60.094	258	326,365
				<u>870,505</u>
State of Florida, Department of Juvenile Justice				
Juvenile Assessment Centers (JAC)	-	80.02	P2020	497,657
Total State Financial Assistance				<u>1,372,154</u>
Total Federal Awards and State Financial Assistance				<u>\$ 4,283,652</u>

The accompanying note to Schedule of Expenditures of Federal Awards and State Financial Assistance is an integral part of this Schedule

DISC VILLAGE, INC. AND AFFILIATES
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2013

Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the Federal and State award activity of DISC Village, Inc. and Affiliates and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the consolidated financial statements.

**DISC VILLAGE, INC. AND AFFILIATES
ADDITIONAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2013**

DISC VILLAGE, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2013
(UNAUDITED)

ASSETS

Cash and cash equivalents	\$	439,916
Certificate of deposit		186,039
Grants and contracts receivable		629,832
Accounts receivable		1,943
Prepaid expenses		28,471
Total current assets		1,286,201
Property and equipment, net		92,969
Total Assets	\$	1,379,170

LIABILITIES

Current liabilities		
Accounts payable	\$	253,259
Accrued salaries		137,671
Accrued leave		142,747
Accrued unemployment		86,397
Deferred revenue		76,871
Other accrued liabilities		2,270
Total current liabilities		699,215
Net assets		
Unrestricted:		
Operations		586,986
Invested in property and equipment, net of related debt		92,969
		679,955
Total Liabilities and Net Assets	\$	1,379,170

DISC VILLAGE, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013
(UNAUDITED)

Revenues

Grants and contracts	\$	6,261,402
Client service revenue, net		180,123
Contributions		26,143
In-kind contributions		642,180
Food stamps		39,708
Investment return		525
Total support and revenue		7,150,081

Expenses

Program services		
Adult and juvenile substance abuse		4,278,453
Child welfare		1,411,628
Intervention - juvenile services non-substance abuse		785,312
Other programs		216,552
Total program services		6,691,945

Support services		
General and administrative		745,413
Total expenses		7,437,358

Increase (decrease) in net assets (287,277)

Net assets, beginning of year 967,232

Net assets, end of year \$ 679,955

**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
COST CENTER OPERATING REVENUE & EXPENDITURES**

AGENCY: <u>DISC Village, Inc.</u>																	ACTUAL <u>X</u>	
CONTRACT #: <u>BDV03 - Adult</u>																		
PART I: ACTUAL FUNDING SOURCES & REVENUES																		
PERIOD: <u>July 1, 2012 through June 30, 2013</u>																		
	Adult Services																	
FUNDING SOURCES & REVENUES	CM	In-Home	Intervention	Outpatient Individual	Outreach	Prevention	Residential II Female	Residential IV	Residential R & B	Aftercare	Information and Referral	Total for BDV03 (B _{2a} +...+B _{2x}) C ₂	Total for Circuit 3	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	Total Funding (F+G) H
A			B _{2a}	B _{3b}	B _{2x}	B _{xx}	B _{xx}	B _{xx}	B _{xx}	B _{xx}	B _{xx}							
IA. TOTAL STATE SAMH FUNDING																		
(1) From the Circuit funding this contract	\$ 100	\$ 1,495	\$ 222,135	\$ 423,518	\$ 13,341	\$ 24,207	\$ 578,960	\$ 45,177	\$ 154,374	\$ 6,192	\$ 20,478	\$ 1,489,976	\$ -	\$ 1,489,976	\$ -	\$ 1,489,976	\$ -	\$ 1,489,976
(2) From Other Circuits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,411	\$ 141,411	\$ -	\$ 141,411	\$ -	\$ 141,411
	\$ 100	\$ 1,495	\$ 222,135	\$ 423,518	\$ 13,341	\$ 24,207	\$ 578,960	\$ 45,177	\$ 154,374	\$ 6,192	\$ 20,478	\$ 1,489,976	\$ 141,411	\$ 1,631,387	\$ -	\$ 1,631,387	\$ -	\$ 1,631,387
IB. OTHER GOVT. FUNDING																		
(1) Other State Agency Funding	\$ -	\$ -	\$ 28,748	\$ 9,398	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,146	\$ -	\$ 36,146	\$ -	\$ 36,146	\$ -	\$ 36,146
(2) Medicaid	\$ -	\$ -	\$ 12,728	\$ 12,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,456	\$ 3,152	\$ 28,608	\$ -	\$ 28,608	\$ -	\$ 28,608
(3) Local Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,175	\$ 94,175
(4) Federal Grants and Contracts	\$ -	\$ -	\$ -	\$ 87,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,056	\$ -	\$ 87,056	\$ 26,740	\$ 113,796	\$ -	\$ 113,796
(5) In-kind from local govt. only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT. OTHER GOVT. FUNDING =	\$ -	\$ -	\$ 39,476	\$ 109,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,658	\$ 3,152	\$ 151,810	\$ 26,740	\$ 178,550	\$ 94,175	\$ 272,725
IC. ALL OTHER REVENUES																		
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ 21,909	\$ 30,458	\$ -	\$ -	\$ 4,506	\$ 4,408	\$ -	\$ 1,068	\$ -	\$ 62,350	\$ 2,883	\$ 65,233	\$ -	\$ 65,233	\$ 87,684	\$ 152,916
(2) 3rd Party Payments (except Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,131	\$ 7,131
(3) Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,860	\$ 1,736	\$ -	\$ -	\$ -	\$ 14,596	\$ 2,386	\$ 16,982	\$ -	\$ 16,982	\$ -	\$ 16,982
(5) Other	\$ -	\$ -	\$ 36,813	\$ 24,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,355	\$ -	\$ 61,355	\$ -	\$ 61,355	\$ 5,578	\$ 66,932
(6) In-kind	\$ 16	\$ 241	\$ 18,819	\$ 36,470	\$ 1,698	\$ 3,125	\$ 38,230	\$ -	\$ -	\$ 1,501	\$ 1,134	\$ 101,234	\$ 30,790	\$ 132,024	\$ -	\$ 132,024	\$ 6,969	\$ 138,993
TOT. ALL OTHER REVENUES =	\$ 16	\$ 241	\$ 77,540	\$ 91,471	\$ 1,698	\$ 3,125	\$ 55,596	\$ 6,144	\$ -	\$ 2,569	\$ -	\$ 239,535	\$ 36,059	\$ 275,593	\$ -	\$ 275,593	\$ 107,361	\$ 382,954
TOTAL PROJECTED FUNDING =	\$ 116	\$ 1,736	\$ 339,151	\$ 624,170	\$ 15,039	\$ 27,332	\$ 634,556	\$ 51,321	\$ 154,374	\$ 8,761	\$ 1,878,169	\$ 180,622	\$ 2,058,790	\$ 26,740	\$ 2,085,530	\$ 201,536	\$ 2,287,066	

**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
COST CENTER OPERATING REVENUE & EXPENDITURES**

AGENCY: DISC Village, Inc.

ACTUAL: X

CONTRACT #: BDV03 - JUVENILE

PART I: ACTUAL FUNDING SOURCES

PERIOD: July 1, 2012 through June 30, 2013

Juvenile Services

FUNDING SOURCES & REVENUES A	Intervention B _{3-a}	Outpatient Individual B _{3-b}	Prevention B _{x-x}	Residential II B _{x-x}	Aftercare B _{x-x}	Total for Program 1 (B _{2-a} +...+B _{2-x}) C ₂	Prevention BD201 (B _{2-a} +...+B _{2-x}) C ₂	Total for Circuit 3	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	Total Funding (F+G) H
IA. TOTAL STATE SAMH FUNDING													
(1) From the Circuit funding this contract	\$ 170,308	\$ 316,218	\$ 341,143	\$ 716,791	\$ -	\$ 1,544,460	\$ 150,067	\$ -	\$ 1,694,527	\$ -	\$ 1,694,527	\$ -	\$ 1,694,527
(2) From Other Circuits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,910	\$ 71,910	\$ -	\$ 71,910	\$ -	\$ 71,910
	\$ 170,308	\$ 316,218	\$ 341,143	\$ 716,791	\$ -	\$ 1,544,460	\$ 150,067	\$ 71,910	\$ 1,766,437	\$ -	\$ 1,766,437	\$ -	\$ 1,766,437
IB. OTHER GOVT. FUNDING													
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ 48,130	\$ -	\$ 48,130	\$ -	\$ -	\$ 48,130	\$ -	\$ 48,130	\$ 2,098,136	\$ 2,146,266
(2) Medicaid	\$ 3,541	\$ 9,573	\$ -	\$ -	\$ -	\$ 13,113	\$ -	\$ -	\$ 13,113	\$ -	\$ 13,113	\$ -	\$ 13,113
(3) Local Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 329,261	\$ 329,261
(4) Federal Grants and Contracts	\$ -	\$ -	\$ -	\$ 22,405	\$ -	\$ 22,405	\$ -	\$ -	\$ 22,405	\$ -	\$ 22,405	\$ -	\$ 22,405
(5) In-kind from local govt. only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT. OTHER GOVT. FUNDING =	\$ 3,541	\$ 9,573	\$ -	\$ 70,535	\$ -	\$ 83,649	\$ -	\$ -	\$ 83,649	\$ -	\$ 83,649	\$ 2,427,397	\$ 2,511,046
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	\$ 1,790	\$ 5,494	\$ -	\$ 18,862	\$ -	\$ 26,146	\$ -	\$ 1,771	\$ 27,917	\$ -	\$ 27,917	\$ 214	\$ 28,131
(2) 3rd Party Payments (except Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75	\$ 75
(3) Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations	\$ -	\$ -	\$ 26,000	\$ 21,174	\$ -	\$ 47,174	\$ -	\$ 1,552	\$ 48,726	\$ -	\$ 48,726	\$ 150	\$ 48,876
(5) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,578	\$ 5,578
(6) In-kind	\$ 11,855	\$ 43,115	\$ 116,425	\$ 41,986	\$ 29	\$ 213,411	\$ 50,000	\$ 130,413	\$ 393,824	\$ -	\$ 393,824	\$ 109,049	\$ 502,873
TOT. ALL OTHER REVENUES =	\$ 13,645	\$ 48,609	\$ 142,425	\$ 82,022	\$ 29	\$ 286,731	\$ 50,000	\$ 133,736	\$ 470,467	\$ -	\$ 470,467	\$ 115,066	\$ 585,533
TOTAL PROJECTED FUNDING =	\$ 187,494	\$ 374,400	\$ 483,568	\$ 869,349	\$ 29	\$ 1,914,840	\$ 200,067	\$ 205,645	\$ 2,320,552	\$ -	\$ 2,320,552	\$ 2,542,463	\$ 4,863,015

**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
COST CENTER OPERATING REVENUE & EXPENDITURES**

PART II: ACTUAL EXPENSES

CONTRACT #: **BDV03 - JUVENILE**

STATE-DESIGNATED SAMH COST CENTERS																		
PERIOD: July 1, 2012 through June 30, 2013																		
EXPENSE CATEGORIES	Combined Programs		Total for Program 1 or Combined (B _{1a} +...+B _{1j}) C ₁	Juvenile Services							Total for State SAMH Funded Cost Centers (C ₁ +...+C ₄) D	Total for Non-State-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 Expenses (F+G+H+I) J	
	(CC name) B _{1a}	(CC name) B _{1b}		Intervention B _{2a}	Outpatient Individual B _{2b}	Prevention B _{2c}	Residential II B _{2d}	Aftercare B _{2e}	Total for BDV03 (B _{2a} +...+B _{2j}) C ₂	Prevention (B _{2a} +...+B _{2j}) C ₂								Total for Circuit 3 (B _{2a} +...+B _{2j}) C ₂
A	B _{1a}	B _{1b}	C ₁	B _{2a}	B _{2b}	B _{2c}	B _{2d}	B _{2e}	C ₂	C ₂	C ₂	D	E	F	G	H	I	J
IIA. PERSONNEL EXPENSES																		
(1) Salaries	\$	\$	\$	\$ 130,840	\$ 247,813	\$ 155,809	\$ 363,636	\$ 167	\$ 898,265	\$ 10,140	\$ 46,140	\$ 954,545	\$ -	\$ 954,545	\$ 1,495,436	\$ -	\$ 183,981	\$ 2,633,961
(2) Fringe Benefits	\$	\$	\$	\$ 23,274	\$ 50,824	\$ 26,733	\$ 52,787	\$ 34	\$ 153,652	\$ 1,271	\$ 5,980	\$ 160,903	\$ -	\$ 160,903	\$ 243,927	\$ -	\$ 38,964	\$ 443,794
AL PERSONNEL EXPENSES =	\$	\$	\$	\$ 154,114	\$ 298,637	\$ 182,542	\$ 416,423	\$ 201	\$ 1,051,917	\$ 11,411	\$ 52,120	\$ 1,115,448	\$ -	\$ 1,115,448	\$ 1,739,362	\$ -	\$ 222,945	\$ 3,077,755
IIIB. OTHER EXPENSES																		
(1) Building Occupancy	\$	\$	\$	\$ 18,926	\$ 21,991	\$ 13,957	\$ 128,203	\$ 15	\$ 183,092	\$ 144	\$ 6,511	\$ 189,748	\$ -	\$ 189,748	\$ 113,671	\$ -	\$ 64,547	\$ 367,966
(2) Professional Services	\$	\$	\$	\$ 55	\$ 200	\$ 269	\$ 572	\$ 0	\$ 1,096	\$ -	\$ 28	\$ 1,124	\$ -	\$ 1,124	\$ 9,291	\$ -	\$ 54,694	\$ 65,110
(3) Travel	\$	\$	\$	\$ 1,715	\$ 5,416	\$ 3,510	\$ 13,443	\$ 4	\$ 24,088	\$ 473	\$ 2,066	\$ 26,626	\$ -	\$ 26,626	\$ 70,316	\$ -	\$ 1,082	\$ 98,024
(4) Equipment	\$	\$	\$	\$ 2,529	\$ 3,598	\$ 1,505	\$ 4,892	\$ 2	\$ 12,526	\$ -	\$ 242	\$ 12,769	\$ -	\$ 12,769	\$ 14,342	\$ -	\$ 2,430	\$ 29,541
(5) Food Services	\$	\$	\$	\$ 115	\$ -	\$ -	\$ 77,295	\$ -	\$ 77,410	\$ -	\$ 3,831	\$ 81,241	\$ -	\$ 81,241	\$ 1,306	\$ -	\$ -	\$ 82,547
(6) Medical and Pharmacy	\$	\$	\$	\$ 13,516	\$ 32,381	\$ -	\$ 10,781	\$ 22	\$ 56,699	\$ -	\$ 564	\$ 57,263	\$ -	\$ 57,263	\$ 1,176	\$ -	\$ 2	\$ 58,441
(7) Subcontracted Services	\$	\$	\$	\$ 2	\$ 3	\$ 3,102	\$ 6,823	\$ 0	\$ 9,930	\$ 56,385	\$ 338	\$ 66,653	\$ -	\$ 66,653	\$ 5,382	\$ -	\$ 30,223	\$ 102,258
(8) Insurance	\$	\$	\$	\$ 4,169	\$ 6,851	\$ 5,254	\$ 22,308	\$ 5	\$ 38,586	\$ 510	\$ 7,882	\$ 46,977	\$ -	\$ 46,977	\$ 45,701	\$ -	\$ 22,490	\$ 115,168
(9) Interest Paid	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Operating Supplies & Expenses	\$	\$	\$	\$ 8,824	\$ 18,570	\$ 6,804	\$ 23,603	\$ 12	\$ 57,812	\$ 120	\$ 1,595	\$ 59,528	\$ -	\$ 59,528	\$ 82,872	\$ -	\$ 68,179	\$ 210,579
(11) Other	\$	\$	\$	\$ 2,484	\$ 4,294	\$ 2,660	\$ 6,483	\$ 3	\$ 15,925	\$ 720	\$ 396	\$ 17,041	\$ -	\$ 17,041	\$ 24,152	\$ -	\$ 7,628	\$ 48,820
(12) Donated Items	\$	\$	\$	\$ 11,855	\$ 43,115	\$ 116,425	\$ 41,986	\$ 29	\$ 213,411	\$ 50,000	\$ 130,413	\$ 393,824	\$ -	\$ 393,824	\$ 106,207	\$ -	\$ 2,843	\$ 502,873
TOTAL OTHER EXPENSES =	\$	\$	\$	\$ 64,188	\$ 136,420	\$ 153,486	\$ 336,390	\$ 92	\$ 690,575	\$ 108,352	\$ 153,866	\$ 952,793	\$ -	\$ 952,793	\$ 474,416	\$ -	\$ 254,120	\$ 1,681,328
F. PERSONNEL & OTH. EXP. =	\$	\$	\$	\$ 218,302	\$ 435,056	\$ 336,028	\$ 752,812	\$ 293	\$ 1,742,492	\$ 119,764	\$ 205,985	\$ 2,068,241	\$ -	\$ 2,068,241	\$ 2,213,778	\$ -	\$ 477,065	\$ 4,759,082
IIIC. DISTRIBUTED INDIRECT COSTS																		
(a) Other Support Costs (Optional)	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Administration	\$	\$	\$	\$ 22,794	\$ 45,426	\$ 35,086	\$ 78,605	\$ 31	\$ 181,942	\$ 12,505	\$ 21,508	\$ 215,955	\$ -	\$ 215,955	\$ 261,110	\$ -	\$ (477,065)	\$ -
DISTR'D INDIRECT COSTS =	\$	\$	\$	\$ 22,794	\$ 45,426	\$ 35,086	\$ 78,605	\$ 31	\$ 181,942	\$ 12,505	\$ 21,508	\$ 215,955	\$ -	\$ 215,955	\$ 261,110	\$ -	\$ (477,065)	\$ -
ADJUSTED OPER. EXPENSES =	\$	\$	\$	\$ 241,097	\$ 480,483	\$ 371,114	\$ 831,417	\$ 323	\$ 1,924,434	\$ 132,269	\$ 227,493	\$ 2,284,196	\$ -	\$ 2,284,196	\$ 2,474,888	\$ -	\$ -	\$ 4,759,082
IIID. UNALLOWABLE COSTS																		
	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,806)	\$ (30,806)
NET OF CREDIT EQUIVALENT =	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET PROJ'D OPERATING EXP., Including SAMH Credit Equivalent =	\$	\$	\$	\$ 241,097	\$ 480,483	\$ 371,114	\$ 831,417	\$ 323	\$ 1,924,434	\$ 132,269	\$ 227,493	\$ 2,284,196	\$ -	\$ 2,284,196	\$ 2,474,888	\$ -	\$ -	\$ 4,728,277
IIIF. CAPITAL EXPENDITURES																		
	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IIIG. BUDGET NARRATIVE (attach separate set of workpapers)																		
PART III: CERTIFICATION																		
I certify the above to be an accurate projection and in agreement with this agency's records and with the terms of this agency's contract with the department.																		
Signature	Title	Date																

**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
COST CENTER OPERATING REVENUE & EXPENDITURES**

AGENCY: DISC Village, Inc.

CONTRACT #: CD107 - Adult

PERIOD: July 1, 2012 through June 30, 2013

ACTUAL X

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES A	Adult Services						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	Total Funding (F+G) H
	Intervention B _{3-a}	Outpatient Individual B _{3-b}	Prevention B _{2-x}	Residential II Female B _{2-x}	Total for CD107 (B _{2-a} +...+B _{2-x}) C ₂	Total for Circuit 2					
IA. TOTAL STATE SAMH FUNDING											
(1) From the Circuit funding this contract	\$ 17,736	\$ 20,751	\$ 11,582	\$ 91,342	\$ 141,411	\$ 1,489,976	\$ 1,631,387	\$ -	\$ 1,631,387	\$ -	\$ 1,631,387
(2) From Other Circuits						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 17,736	\$ 20,751	\$ 11,582	\$ 91,342	\$ 141,411	\$ 1,489,976	\$ 1,631,387	\$ -	\$ 1,631,387	\$ -	\$ 1,631,387
IB. OTHER GOVT. FUNDING											
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,146	\$ 36,146	\$ -	\$ 36,146	\$ -	\$ 36,146
(2) Medicaid	\$ -	\$ 3,152	\$ -	\$ -	\$ 3,152	\$ 25,456	\$ 28,608	\$ -	\$ 28,608	\$ -	\$ 28,608
(3) Local Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,175	\$ 94,175
(4) Federal Grants and Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,056	\$ 87,056	\$ 26,740	\$ 113,796	\$ -	\$ 113,796
(5) In-kind from local govt. only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT. OTHER GOVT. FUNDING =	\$ -	\$ 3,152	\$ -	\$ -	\$ 3,152	\$ 148,658	\$ 151,810	\$ 26,740	\$ 178,550	\$ 94,175	\$ 272,725
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
IC. ALL OTHER REVENUES											
(1) 1st & 2nd Party Payments	\$ -	\$ 2,883	\$ -	\$ -	\$ 2,883	\$ 62,350	\$ 65,233	\$ -	\$ 65,233	\$ 87,684	\$ 152,917
(2) 3rd Party Payments (except Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,131	\$ 7,131
(3) Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations	\$ -	\$ -	\$ -	\$ 2,386	\$ 2,386	\$ 14,596	\$ 16,982	\$ -	\$ 16,982	\$ -	\$ 16,982
(5) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,355	\$ 61,355	\$ -	\$ 61,355	\$ 5,578	\$ 66,932
(6) In-kind	\$ 6,490	\$ 11,910	\$ 6,558	\$ 5,831	\$ 30,790	\$ 101,234	\$ 132,024	\$ -	\$ 132,024	\$ 6,969	\$ 138,993
TOT. ALL OTHER REVENUES =	\$ 6,490	\$ 14,793	\$ 6,558	\$ 8,217	\$ 36,059	\$ 239,535	\$ 275,594	\$ -	\$ 275,594	\$ 107,361	\$ 382,955
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL PROJECTED FUNDING =	\$ 24,226	\$ 38,696	\$ 18,140	\$ 99,559	\$ 180,622	\$ 1,878,169	\$ 2,058,790	\$ 26,740	\$ 2,085,530	\$ 201,536	\$ 2,287,066
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
COST CENTER OPERATING REVENUE & EXPENDITURES**

AGENCY: <u>DISC Village, Inc.</u>		PERIOD: July 1, 2012 through June 30, 2013											ACTUAL <u>X</u>			
CONTRACT #: <u>CD107 - Adult</u>																
		STATE-DESIGNATED SAMH COST CENTERS											EXCEPT FOR & IID			
		STATE SAMH-FUNDED COST CENTERS														
		Combined Programs			Adult Services											
EXPENSE CATEGORIES A	(CC name) B _{1-a}	(CC name) B _{1-b}	Total for Program 1 or Combined (B _{1-a} +...+B _{1-c}) C ₁	Intervention B _{3-a}	Outpatient Individual B _{3-b}	Prevention B _{3-c}	Residential II Female B _{3-d}	Total for CD107 (B _{3-a} +...+B _{3-d}) C ₂	Total for Circuit 2 C ₃	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 Expenses (F+G+H+I) J
IIA. PERSONNEL EXPENSES																
(1) Salaries	\$	\$	\$	\$ 12,006	\$ 22,033	\$ 12,133	\$ 45,116	\$ 91,288	\$ 1,000,326	\$ 1,091,614	\$ -	\$ 1,091,614	\$ 100,355	\$ -	\$ 103,489	\$ 1,295,458
(2) Fringe Benefits	\$	\$	\$	\$ 2,131	\$ 3,910	\$ 2,153	\$ 8,489	\$ 16,684	\$ 183,856	\$ 200,540	\$ -	\$ 200,540	\$ 16,862	\$ -	\$ 21,917	\$ 239,319
AL PERSONNEL EXPENSES =	\$	\$	\$	\$ 14,137	\$ 25,943	\$ 14,286	\$ 53,605	\$ 107,971	\$ 1,184,183	\$ 1,292,154	\$ -	\$ 1,292,154	\$ 117,217	\$ -	\$ 125,406	\$ 1,534,777
IIIB. OTHER EXPENSES																
(1) Building Occupancy	\$	\$	\$	\$ 9	\$ 16	\$ 9	\$ 13,621	\$ 13,654	\$ 221,751	\$ 235,405	\$ -	\$ 235,405	\$ 11,124	\$ -	\$ 36,308	\$ 282,836
(2) Professional Services	\$	\$	\$	\$ -	\$ -	\$ -	\$ 79	\$ 79	\$ 4,301	\$ 4,380	\$ -	\$ 4,380	\$ 4,372	\$ -	\$ 30,766	\$ 39,518
(3) Travel	\$	\$	\$	\$ 442	\$ 811	\$ 447	\$ 3,042	\$ 4,742	\$ 39,336	\$ 44,078	\$ -	\$ 44,078	\$ 1,476	\$ -	\$ 609	\$ 46,163
(4) Equipment	\$	\$	\$	\$ 0	\$ 0	\$ 0	\$ 506	\$ 507	\$ 13,435	\$ 13,941	\$ -	\$ 13,941	\$ 980	\$ -	\$ 1,367	\$ 16,288
(5) Food Services	\$	\$	\$	\$ -	\$ -	\$ -	\$ 10,338	\$ 10,338	\$ 88,861	\$ 99,199	\$ -	\$ 99,199	\$ 60	\$ -	\$ -	\$ 99,259
(6) Medical and Pharmacy	\$	\$	\$	\$ 119	\$ 219	\$ 120	\$ 1,307	\$ 1,766	\$ 22,218	\$ 23,984	\$ -	\$ 23,984	\$ 25,062	\$ -	\$ 1	\$ 49,047
(7) Subcontracted Services	\$	\$	\$	\$ -	\$ -	\$ -	\$ 701	\$ 701	\$ 193,744	\$ 194,445	\$ 13,176	\$ 207,621	\$ 4,123	\$ -	\$ 17,001	\$ 228,744
(8) Insurance	\$	\$	\$	\$ 388	\$ 711	\$ 392	\$ 1,403	\$ 2,894	\$ 32,944	\$ 35,837	\$ -	\$ 35,837	\$ 2,466	\$ -	\$ 12,651	\$ 50,954
(9) Interest Paid	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Operating Supplies & Expenses	\$	\$	\$	\$ 480	\$ 881	\$ 485	\$ 1,707	\$ 3,552	\$ 100,006	\$ 103,559	\$ 118	\$ 103,676	\$ 23,726	\$ -	\$ 38,351	\$ 165,753
(11) Other	\$	\$	\$	\$ 305	\$ 560	\$ 308	\$ 416	\$ 1,589	\$ 16,324	\$ 17,913	\$ -	\$ 17,913	\$ 2,151	\$ -	\$ 4,291	\$ 24,355
(12) Donated Items	\$	\$	\$	\$ 6,490	\$ 11,910	\$ 6,558	\$ 5,831	\$ 30,790	\$ 101,234	\$ 132,024	\$ -	\$ 132,024	\$ 6,969	\$ -	\$ 1,599	\$ 140,592
TOTAL OTHER EXPENSES =	\$	\$	\$	\$ 8,233	\$ 15,108	\$ 8,319	\$ 38,952	\$ 70,611	\$ 834,152	\$ 904,763	\$ 13,294	\$ 918,057	\$ 82,508	\$ -	\$ 142,942	\$ 1,143,508
F. PERSONNEL & OTH. EXP. =	\$	\$	\$	\$ 22,370	\$ 41,051	\$ 22,605	\$ 92,557	\$ 178,583	\$ 2,018,335	\$ 2,196,918	\$ 13,294	\$ 2,210,211	\$ 199,725	\$ -	\$ 268,349	\$ 2,678,285
IIIC. DISTRIBUTED INDIRECT COSTS																
(a) Other Support Costs (Optional)	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Administration	\$	\$	\$	\$ 2,336	\$ 4,286	\$ 2,360	\$ 9,664	\$ 18,647	\$ 210,744	\$ 229,391	\$ 1,388	\$ 230,779	\$ 37,570	\$ -	\$ (268,349)	\$ -
DISTR'D INDIRECT COSTS =	\$	\$	\$	\$ 2,336	\$ 4,286	\$ 2,360	\$ 9,664	\$ 18,647	\$ 210,744	\$ 229,391	\$ 1,388	\$ 230,779	\$ 37,570	\$ -	\$ -	\$ -
DJECTED OPER. EXPENSES =	\$	\$	\$	\$ 24,706	\$ 45,337	\$ 24,965	\$ 102,221	\$ 197,230	\$ 2,229,079	\$ 2,426,309	\$ 14,682	\$ 2,440,990	\$ 237,296	\$ -	\$ -	\$ 2,678,285
IIID. UNALLOWABLE COSTS	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,870)	\$ (15,870)
ES OF CREDIT EQUIVALENT =	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,662,416
LE PROJ/D OPERATING EXP., ng SAMH Credit Equivalent =	\$	\$	\$	\$ 24,706	\$ 45,337	\$ 24,965	\$ 102,221	\$ 197,230	\$ 2,229,079	\$ 2,426,309	\$ 14,682	\$ 2,440,990	\$ 237,296	\$ -	\$ -	\$ 2,662,416
IIIF. CAPITAL EXPENDITURES	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IIIG. BUDGET NARRATIVE (attach separate set of workpapers)																
PART III: CERTIFICATION																
I certify the above to be an accurate projection and in agreement with this agency's records and with the terms of this agency's contract with the department.																
Signature			Title			Date										

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

AGENCY: DISC Village, Inc.

CONTRACT #: CD107 - Juvenile

PERIOD: July 1, 2012 through June 30, 2013

FINAL: X

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES A	Juvenile Services								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 (F+G) H
	Intervention B _{3-a}	Outpatient Individual B _{3-b}	Prevention	Residential II B _{3-x}	Total for CD107 (B _{2-a} +...+B _{2-x}) C ₂	Total for Circuit 2	Prevention BD201 (B _{2-a} +...+B _{2-x}) C ₂	Total for State SAMH-Funded Cost Centers (C ₁ +...+C ₄) D				
IA. TOTAL STATE SAMH FUNDING												
(1) From the Circuit funding this contract	\$ 3,512	\$ 463	\$ 35,114	\$ 32,821	\$ 71,910	\$ 1,544,460	\$ 150,067	\$ 1,766,437	\$ -	\$ 1,766,437	\$ -	\$ 1,766,437
(2) From Other Circuits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,512	\$ 463	\$ 35,114	\$ 32,821	\$ 71,910	\$ 1,544,460	\$ 150,067	\$ 1,766,437	\$ -	\$ 1,766,437	\$ -	\$ 1,766,437
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,130	\$ -	\$ 48,130	\$ -	\$ 48,130	\$ 2,098,136	\$ 2,146,266
(2) Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,113	\$ -	\$ 13,113	\$ -	\$ 13,113	\$ -	\$ 13,113
(3) Local Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 329,261	\$ 329,261
(4) Federal Grants and Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,405	\$ -	\$ 22,405	\$ -	\$ 22,405	\$ -	\$ 22,405
(5) In-kind from local govt. only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOT. OTHER GOVT. FUNDING =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,649	\$ -	\$ 83,649	\$ -	\$ 83,649	\$ 2,427,397	\$ 2,511,046
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ 1,771	\$ 1,771	\$ 26,146	\$ -	\$ 27,917	\$ -	\$ 27,917	\$ 214	\$ 28,131
(2) 3rd Party Payments (except Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75	\$ 75
(3) Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations	\$ -	\$ -	\$ -	\$ 1,552	\$ 1,552	\$ 47,174	\$ -	\$ 48,726	\$ -	\$ 48,726	\$ 150	\$ 48,876
(5) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,578	\$ 5,578
(6) In-kind	\$ 375	\$ 1,218	\$ 126,739	\$ 2,081	\$ 130,413	\$ 213,411	\$ 50,000	\$ 393,824	\$ -	\$ 393,824	\$ 109,049	\$ 502,873
TOT. ALL OTHER REVENUES =	\$ 375	\$ 1,218	\$ 126,739	\$ 5,404	\$ 133,736	\$ 286,731	\$ 50,000	\$ 470,467	\$ -	\$ 470,467	\$ 115,066	\$ 585,533
TOTAL PROJECTED FUNDING =	\$ 3,887	\$ 1,681	\$ 161,853	\$ 38,224	\$ 205,645	\$ 1,914,840	\$ 200,067	\$ 2,320,552	\$ -	\$ 2,320,552	\$ 2,542,463	\$ 4,863,015

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

CONTRACT CD107 - Juvenile

PERIOD: July 1, 2012 through June 30, 2013

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES A	STATE-DESIGNATED SAMH COST CENTERS														Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H+I+J) J
	STATE SAMH-FUNDED COST CENTERS																
	Combined Programs			Juvenile Services													
	(CC name) B _{1-a}	(CC name) B _{1-b}	Total for Program 1 or Combined (B _{1-a} +...+B _{1-b}) C ₁	Intervention B _{2-a}	Outpatient Individual B _{2-b}	Prevention B _{2-c}	Residential II B _{2-d}	Total for CD107 (B _{2-a} +...+B _{2-d}) C ₂	Total for Circuit2 B _{2-e}	BD201 Prevention B _{2-f}	Total for State SAMH Funded Cost Centers (C ₁ +...+C ₂) 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			
IIA. PERSONNEL EXPENSES																	
(1) Salaries	\$	\$	\$	\$ 693	\$ 2,254	\$ 25,171	\$ 18,022	\$ 46,140	\$ 898,265	\$ 10,140	\$ 954,545	\$ -	\$ 954,545	\$ 1,495,436	\$ -	\$ 183,981	\$ 2,833,961
(2) Fringe Benefits	\$	\$	\$	\$ 123	\$ 400	\$ 2,841	\$ 2,616	\$ 5,980	\$ 153,652	\$ 1,271	\$ 160,903	\$ -	\$ 160,903	\$ 243,927	\$ -	\$ 38,964	\$ 443,794
IIA. PERSONNEL EXPENSES =	\$	\$	\$	\$ 816	\$ 2,654	\$ 28,012	\$ 20,638	\$ 52,120	\$ 1,051,917	\$ 11,411	\$ 1,115,448	\$ -	\$ 1,115,448	\$ 1,739,362	\$ -	\$ 222,945	\$ 3,077,755
IIIB. OTHER EXPENSES																	
(1) Building Occupancy	\$	\$	\$	\$ 0	\$ 2	\$ 155	\$ 6,354	\$ 6,511	\$ 183,092	\$ 144	\$ 189,748	\$ -	\$ 189,748	\$ 113,671	\$ -	\$ 64,547	\$ 367,966
(2) Professional Services	\$	\$	\$	\$ -	\$ -	\$ -	\$ 28	\$ 28	\$ 1,096	\$ -	\$ 1,124	\$ -	\$ 1,124	\$ 9,291	\$ -	\$ 54,694	\$ 65,110
(3) Travel	\$	\$	\$	\$ 26	\$ 83	\$ 1,291	\$ 666	\$ 2,066	\$ 24,088	\$ 473	\$ 26,626	\$ -	\$ 26,626	\$ 70,316	\$ -	\$ 1,082	\$ 98,024
(4) Equipment	\$	\$	\$	\$ -	\$ -	\$ -	\$ 242	\$ 12,526	\$ -	\$ 12,769	\$ -	\$ 12,769	\$ -	\$ 14,342	\$ -	\$ 2,430	\$ 29,541
(5) Food Services	\$	\$	\$	\$ -	\$ -	\$ -	\$ 3,831	\$ 3,831	\$ 77,410	\$ -	\$ 81,241	\$ -	\$ 81,241	\$ 1,306	\$ -	\$ -	\$ 82,547
(6) Medical and Pharmacy	\$	\$	\$	\$ 7	\$ 22	\$ -	\$ 534	\$ 564	\$ 56,699	\$ -	\$ 57,263	\$ -	\$ 57,263	\$ 1,176	\$ -	\$ 2	\$ 58,441
(7) Subcontracted Services	\$	\$	\$	\$ -	\$ -	\$ -	\$ 338	\$ 338	\$ 9,930	\$ 56,385	\$ 66,653	\$ -	\$ 66,653	\$ 5,382	\$ -	\$ 30,223	\$ 102,258
(8) Insurance	\$	\$	\$	\$ 22	\$ 73	\$ 6,681	\$ 1,106	\$ 7,882	\$ 38,586	\$ 510	\$ 46,977	\$ -	\$ 46,977	\$ 45,701	\$ -	\$ 22,490	\$ 115,168
(9) Interest Paid	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(10) Operating Supplies & Expenses	\$	\$	\$	\$ 28	\$ 90	\$ 307	\$ 1,170	\$ 1,595	\$ 57,812	\$ 120	\$ 59,528	\$ -	\$ 59,528	\$ 82,872	\$ -	\$ 68,179	\$ 210,579
(11) Other	\$	\$	\$	\$ 18	\$ 57	\$ -	\$ 321	\$ 396	\$ 15,925	\$ 720	\$ 17,041	\$ -	\$ 17,041	\$ 24,152	\$ -	\$ 7,628	\$ 48,820
(12) Donated Items	\$	\$	\$	\$ 375	\$ 1,218	\$ 126,739	\$ 2,081	\$ 130,413	\$ 213,411	\$ 50,000	\$ 393,824	\$ -	\$ 393,824	\$ 106,207	\$ -	\$ 2,843	\$ 502,873
TOTAL OTHER EXPENSES =	\$	\$	\$	\$ 475	\$ 1,545	\$ 135,174	\$ 16,671	\$ 153,866	\$ 690,575	\$ 108,352	\$ 952,793	\$ -	\$ 952,793	\$ 474,416	\$ -	\$ 254,120	\$ 1,681,327
II. PERSONNEL & OTH. EXP. =	\$	\$	\$	\$ 1,292	\$ 4,199	\$ 163,185	\$ 37,309	\$ 205,985	\$ 1,742,492	\$ 119,764	\$ 2,068,241	\$ -	\$ 2,068,241	\$ 2,213,778	\$ -	\$ 477,065	\$ 4,759,082
IIIC. DISTRIBUTED INDIRECT COSTS																	
(a) Other Support Costs (Optional)	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(b) Administration	\$	\$	\$	\$ 135	\$ 438	\$ 17,039	\$ 3,896	\$ 21,508	\$ 181,942	\$ 12,505	\$ 215,955	\$ -	\$ 215,955	\$ 261,110	\$ -	\$ (477,065)	\$ -
DISTR'D INDIRECT COSTS =	\$	\$	\$	\$ 135	\$ 438	\$ 17,039	\$ 3,896	\$ 21,508	\$ 181,942	\$ 12,505	\$ 215,955	\$ -	\$ 215,955	\$ 261,110	\$ -	\$ -	\$ -
IIID. UNALLOWABLE COSTS	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,806)	\$ (30,806)
IIIE. CREDIT EQUIVALENT =	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IIIF. PROJECTED OPERATING EXP., net SAMH Credit Equivalent =	\$	\$	\$	\$ 1,427	\$ 4,637	\$ 180,224	\$ 41,205	\$ 227,493	\$ 1,924,434	\$ 132,269	\$ 2,284,196	\$ -	\$ 2,284,196	\$ 2,474,888	\$ -	\$ 4,728,277	\$ 4,728,277
IIIG. CAPITAL EXPENDITURES	\$	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IIIG. BUDGET NARRATIVE (attach separate set of workpapers)																	
PART III: CERTIFICATION																	
I certify the above to be an accurate projection and in agreement with this agency's records and with the terms of this agency's contract with the department.																	
Signature	Title	Date															

AUDIT SCHEDULE

**Schedule of State Earnings for
Fiscal Year 07/01/2012 - 06/30/2013**

1	Total Expenditures	\$	7,437,358
2	Less Other State and Federal Funds	\$	(2,364,271)
3	Less Non-Match SAMH Funds	\$	(2,780,371)
4	Less Unallowable Costs per 65E-14, F.A.C.	\$	(46,675)
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$	2,246,041
6	Maximum Available Earnings (Line 5 times 75%)	\$	1,684,531
7	Amount of State Funds Requiring Match	\$	554,546
8	Amount Due to Department (Subtract line 7 from line 6. If negative, the amount of the difference is due the department up to the amount of line 8)	\$	1,129,985

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors,
DISC Village, 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 DISC Village, Inc. and Affiliates, which comprise the consolidated statement of financial position as of June 30, 2013, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 13, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered DISC Village, Inc. and Affiliates' 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 DISC Village, Inc. and Affiliates' internal control. Accordingly, we do not express an opinion on the effectiveness of DISC Village, Inc. and Affiliates' 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether DISC Village, Inc. and Affiliates' 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Moore & Co., P.L.C.

Tallahassee, Florida
December 13, 2013

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

To the Board of Directors,
DISC Village, Inc. and Affiliates:

Report on Compliance for Each Major Federal Program and State Project

We have audited DISC Village, Inc. and Affiliates' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement*, and the requirements described in the *State of Florida State Projects Compliance Supplement*, that could have a direct and material effect on each of DISC Village, Inc. and Affiliates' major Federal programs and major State projects for the year ended June 30, 2013. DISC Village, Inc. and Affiliates' major Federal programs and major State projects are identified in the summary of auditors' 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 DISC Village, Inc. and Affiliates' 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 State of Florida, Office of the Auditor General. Those standards, OMB Circular A-133, and Chapter 10.650, Rules of the State of Florida, Office 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 DISC Village, Inc. and Affiliates' 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 DISC Village, Inc. and Affiliates' compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, DISC Village, Inc. and Affiliates 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 June 30, 2013.

Report on Internal Control Over Compliance

Management of DISC Village, Inc. and Affiliates 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 DISC Village, Inc. and Affiliates' 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 State of Florida, Office 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 DISC Village, Inc. and Affiliates' 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 a 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 State of Florida, Office of the Auditor General. Accordingly, this report is not suitable for any other purpose.

James Moore & Co., P.L.

Tallahassee, Florida
December 13, 2013

**DISC VILLAGE, INC. AND AFFILIATES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013**

I. Summary of Auditors' Results:

Financial Statements

Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major Federal programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Types of auditor's report issued on compliance for major Federal programs: *Unmodified*

Any audit findings that are required to be reported in accordance with section 510(a) of OMB Circular A-133? _____ yes X no

Identification of major Federal programs:

Federal Program	Federal CFDA Number
Block Grants for Prevention and Treatment of Substance Abuse	93.959
Dollar threshold used to distinguish between Type A and Type B Federal programs:	\$ 300,000
Auditee qualified as low risk auditee?	<u> X </u> yes _____ no

