

**MANATEE GLENS CORPORATION**  
**BRADENTON, FLORIDA**  
**AUDITED FINANCIAL STATEMENTS**  
**AND SUPPLEMENTAL INFORMATION**  
**JUNE 30, 2013**

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**MANATEE GLENS CORPORATION  
AUDITED FINANCIAL STATEMENTS  
JUNE 30, 2013**

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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Manatee Glens Corporation  
Bradenton, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of Manatee Glens Corporation (a non-profit organization) which comprise the statement of financial position as of June 30, 2013, and the related 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 Financial Statements**

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements referred to above present fairly, in all material respects, the financial position of Manatee Glens Corporation 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.

## Report on Summarized Comparative Information

We have previously audited the Manatee Glens Corporation's 2012 financial statements, and our report dated November 16, 2012, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## Other Matters

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the 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 of the *Rules of the Auditor General of the State of Florida* and the Florida Single Audit Act, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2013, on our consideration of Manatee Glens Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Manatee Glens Corporation's internal control over financial reporting and compliance.

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

November 6, 2013  
Bradenton, Florida

**MANATEE GLENS CORPORATION**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2013**  
**(With summarized financial information as of June 30, 2012)**

	2013	Summarized 2012
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 1,326,476	\$ 341,711
Investments	-	456,668
Net interest in foundation	9,023	8,177
Accounts and grants receivable, net	2,158,827	2,240,329
Estimated third party payor receivable, net	102,688	215,549
Contracts receivable	1,508,753	1,463,030
Inventories	219,440	179,950
Prepaid expenses	423,151	338,687
Other assets	300,089	125,570
Net property and equipment	9,057,238	9,421,288
<b>TOTAL ASSETS</b>	<b>\$ 15,105,685</b>	<b>\$ 14,790,959</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Liabilities		
Accounts payable	\$ 503,161	\$ 445,325
Accrued salaries and fringes	1,394,412	691,571
Accrued sick and annual leave	468,201	507,322
Other accrued liabilities	76,760	347,155
Deferred revenue	186,812	137,634
Line of credit	857,301	-
Interest rate swap	17,284	40,429
Long-term debt	2,116,636	2,355,957
Total Liabilities	5,620,567	4,525,393
Net Assets		
Unrestricted-plant assets	6,584,136	6,609,983
Unrestricted-operations	2,561,800	3,240,665
Total unrestricted net assets	9,145,936	9,850,648
Permanently restricted	339,182	414,918
Total Net Assets	9,485,118	10,265,566
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 15,105,685</b>	<b>\$ 14,790,959</b>

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



**MANATEE GLENS CORPORATION**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(With summarized financial information for the year ended June 30, 2012)**

	<u>2013</u>	<u>Summarized 2012</u>
Changes in Unrestricted Net Assets:		
Public Support and Revenues:		
Public Support:		
State contracts	\$ 9,914,677	\$ 10,138,593
Board of county commissioners	2,798,171	2,436,720
Other local funds	602,378	341,320
Child welfare Services	1,648,678	2,509,763
Contributions	159,610	430,803
In-Kind contributions	698,455	686,859
Total Public Support	<u>15,821,969</u>	<u>16,544,058</u>
Revenues:		
Patient service revenue (net of contractual allowance and discount)	11,212,499	9,823,474
Interest income	40,776	33,055
Leasing income	120,774	120,508
Miscellaneous	114,983	102,428
Gain (loss) on disposal of assets	10,276	10,465
Total Revenues	<u>11,499,308</u>	<u>10,089,930</u>
Total Public Support and Revenues	<u>27,321,277</u>	<u>26,633,988</u>
Net Assets released from restrictions:		
Satisfaction of restrictions	75,736	1,290,072
Total Unrestricted Revenues	<u>27,397,013</u>	<u>27,924,060</u>
Expenses:		
Program Services:		
Aftercare	6,497	5,815
BNET	314,318	291,340
Case management	1,593,538	83,138
Crisis stabilization	3,427,387	3,395,241
Crisis support	2,203,596	2,062,083
Comprehensive community service team	-	2,445,820
Day/Night	770,295	730,326
Detox JARF	192,693	203,687
Florida assertive community treatment	989,665	954,816
Fact enhancement	269,437	272,938
Indigent drug program	128,390	124,696
Incidental	76,236	64,101
In Home/On Site	10,546	7,831
Inpatient	180,923	104,031
Intervention	347,454	346,400

	<u>2013</u>	<u>Summarized 2012</u>
Expenses (continued):		
Outpatient medical	1,858,989	1,863,498
Outpatient detox	550,629	595,669
Outpatient	1,446,065	398,284
Outreach	319,172	207,610
Prevention	302,612	204,920
Recovery	51,854	44,607
Residential level II	1,528,702	1,427,752
Non-SAMH	8,926,862	9,124,146
	<u>25,495,860</u>	<u>24,958,749</u>
Administrative Services:		
Administration	<u>2,629,010</u>	<u>2,510,609</u>
Total Expenses	<u>28,124,870</u>	<u>27,469,358</u>
(Decrease) Increase in Unrestricted Net Assets	(727,857)	454,702
Changes in Temporarily Restricted Net Assets:		
Assets released from restriction	-	(1,269,252)
Decrease in Temporarily Restricted Net Assets	<u>-</u>	<u>(1,269,252)</u>
Changes in Permanently Restricted Net Assets:		
Assets released from restriction	(75,736)	(20,820)
Decrease in Permanently Restricted Net Assets	<u>(75,736)</u>	<u>(20,820)</u>
Change in net assets before swap adjustment	(803,593)	(835,370)
Change in fair value of interest rate swap	23,145	(2,250)
Net assets at beginning of year	<u>10,265,566</u>	<u>11,103,186</u>
<b>Net assets at end of year</b>	<u>\$ 9,485,118</u>	<u>\$ 10,265,566</u>

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

**MANATEE GLENS CORPORATION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
(With summarized financial information for the year ended June 30, 2012)

	<u>2013</u>	<u>2012</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets before swap adjustment	\$ (803,593)	\$ (835,370)
Adjustments to reconcile change in net assets before swap adjustment to net cash provided by operating activities:		
Depreciation and amortization	955,338	950,890
Bad debt expense	1,060,836	1,222,078
(Gain) Loss on disposal of assets	(10,276)	(10,465)
Contribution for use of facilities	-	1,269,252
Non cash contribution of property	-	(1,457,500)
(Increase)Decrease in assets:		
Accounts receivable	(979,334)	(1,304,027)
Estimated third party payor receivable	112,861	62,272
Contracts receivable	(45,723)	17,819
Inventories	(39,490)	21,277
Prepaid expenses and other assets	(258,983)	14,976
Increase(Decrease) in liabilities:		
Accounts payable	57,836	(14,837)
Accrued salaries and fringes	702,841	(692,166)
Accrued sick and annual leave	(39,121)	51,090
Deferred revenue	49,178	(133,073)
Other accrued liabilities	(270,395)	(123,324)
Net cash provided (used) by operating activities	<u>491,975</u>	<u>(961,108)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Investment in foundation	(846)	(79)
Sale of investments	456,668	197,800
Proceeds from sale of assets	12,200	10,465
Purchase of property and equipment	(259,988)	(869,713)
Net cash provided (used) by investing activities	<u>208,034</u>	<u>(661,527)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net borrowings on line of credit	857,301	-
Principal payments on long-term debt	(572,545)	(531,145)
Net cash provided (used) by financing activities	<u>284,756</u>	<u>(531,145)</u>
Net Change in cash and cash equivalents	984,765	(2,153,780)
Cash and cash equivalents at beginning of year	<u>341,711</u>	<u>2,495,491</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>\$ 1,326,476</u></u>	<u><u>\$ 341,711</u></u>
<b><u>SUPPLEMENTAL CASH FLOW DISCLOSURES</u></b>		
Interest paid	<u>\$ 97,088</u>	<u>\$ 93,661</u>
Donations In-Kind (income)	<u>\$ 698,455</u>	<u>\$ 686,859</u>
Donations In-Kind (expense)	<u>\$ 683,756</u>	<u>\$ 779,643</u>
Operating property purchased under financing arrangement	<u>\$ 333,224</u>	<u>\$ -</u>

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



**MANATEE GLENS CORPORATION**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
 (With summarized financial information for the year ended June 30, 2012)

	2013		Total	
	Supportive Services	Program Services	2013	(Summarized) 2012
<b>PERSONNEL SERVICES:</b>				
Salaries	\$ 1,561,451	\$ 15,240,794	\$ 16,802,245	\$ 16,657,865
Fringe benefits	300,485	3,417,614	3,718,099	3,169,299
<b>Total Personnel Services</b>	<b>1,861,936</b>	<b>18,658,408</b>	<b>20,520,344</b>	<b>19,827,164</b>
<b>OTHER EXPENSES:</b>				
Building occupancy	122,951	803,378	926,329	815,940
Professional services	265,773	908,449	1,174,222	1,020,663
Travel	5,153	65,202	70,355	110,282
Equipment	37,551	606,578	644,129	679,500
Food services	-	356,225	356,225	310,986
Medical and pharmacy	-	337,945	337,945	341,487
Insurance	53,601	273,358	326,959	299,650
Interest paid	90,516	7,069	97,585	97,928
Operating expenses	191,529	1,734,656	1,926,185	1,964,037
Bad debt expense	-	1,060,836	1,060,836	1,222,078
Donated items	-	683,756	683,756	779,643
<b>Total Other Expenses</b>	<b>767,074</b>	<b>6,837,452</b>	<b>7,604,526</b>	<b>7,642,194</b>
<b>TOTAL</b>	<b>\$ 2,629,010</b>	<b>\$ 25,495,860</b>	<b>\$ 28,124,870</b>	<b>\$ 27,469,358</b>

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

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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

NET INTEREST IN FOUNDATION – In 2003, the Organization established a fund in the Manatee Community Foundation. The net interest in foundation at June 30, 2013 is \$9,023.

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

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

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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

FAIR VALUE MEASUREMENTS – CONTINUED

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

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

Level 2 inputs to the valuation methodology include:

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

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

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

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

PROPERTY AND EQUIPMENT – Buildings and equipment are recorded at cost and depreciated over their estimated useful lives using the straight-line method. The Organization capitalizes major improvements, property and equipment with a value of \$1,000 or greater. Estimated useful lives range from 3 to 45 years.

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

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

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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

NET PATIENT SERVICE REVENUE – The Organization has agreements with third-party payors that provide for payments to the Organization at amounts different from its established rates. Payment arrangements include prospectively determined rates per admission, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

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

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

- Medicare – Inpatient acute care services rendered to Medicare program beneficiaries, inpatient non-acute services, and defined capital costs related to Medicare beneficiaries are paid based on a prospective payment system. Outpatient services rendered to Medicare program beneficiaries are reimbursed under a fee for service reimbursement methodology.
- Medicaid – Outpatient services rendered to Medicaid program beneficiaries are reimbursed under a fee for service reimbursement methodology.

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

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

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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

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

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

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

The Organization determines the costs of providing charity care using its direct and indirect costs associated with providing charity care services. During 2013, the costs associated with providing charity care services were \$17,330,406. The Organization received \$14,922,949 in grant and contractual funding to offset its costs for providing charity care to patients.

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

ADVERTISING COSTS – Advertising costs are generally charged to operations in the year incurred. For the year ended June 30, 2013, advertising costs totaled \$29,116.

FUNDRAISING COSTS – For the year ended June 30, 2013, fundraising costs totaled \$6,863.

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

INCOME TAXES – The Organization is exempt from income taxes under Section 501(c)(3) of Internal Revenue Code. Accordingly, no provision has been made for income taxes in the accompanying financial statements. The Organization is not a private foundation. The Organization applies guidance issued by the FASB on accounting for uncertainty in tax positions. Management believes the Organization has no material unrecognized income tax liabilities, including any potential loss of its tax exempt status. The Organization has no ongoing federal, state or local tax audits; however, the Organization’s tax returns for fiscal year end 2009 and subsequent years remain open to examination.

**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

SUMMARIZED FINANCIAL INFORMATION – The financial statements include certain prior-year summarized comparative information in the financial statements. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended June 30, 2012, from which the summarized information was derived.

Financial Instruments Not Measured at Fair Value– The Organization does not measure certain financial instruments at fair value on a recurring basis; however, these financial instruments are recorded at amounts that approximate fair value due to their liquid or short-term nature. Such financial assets and financial liabilities include cash and cash equivalents, accounts receivable, prepaid expenses, accounts payable and accrued expenses.

Reclassification

Certain prior year amounts have been reclassified to conform to the presentation in 2013. The reclassification had no effect on previously reported changes in or total net assets as of June 30, 2012.

**NOTE 2 – FAIR VALUE MEASUREMENTS**

The Organization measured the following assets and liabilities at fair value on a recurring basis using inputs described in Note1. There have been no changes in the methodologies used at June 30, 2013.

	<b>Fair Value Measurements at June 30, 2013</b>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest in Foundation	\$ -0-	\$ 9,023	\$ -0-	\$ 9,023
<b>Total Assets</b>	<b>\$ -0-</b>	<b>\$ 9,023</b>	<b>\$ -0-</b>	<b>\$ 9,023</b>
Interest Rate SWAP (Derivative Financial Instrument)	\$ -0-	\$ 17,284	\$ -0-	\$ 17,284
<b>Total Liabilities</b>	<b>\$ -0-</b>	<b>\$ 17,284</b>	<b>\$ -0-</b>	<b>\$ 17,284</b>

The interest in the Foundation is measured using the Organization’s interest in the Foundation investments, using a market approach.

The fair value of the interest rate swap contract is determined by the counterparty by means of calculating the present value of the anticipated cash flows from the transaction, typically using the income approach.

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

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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 3 – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30, 2013:

Land and buildings	\$ 14,062,577
Construction in Progress	109,102
Vehicles	565,677
Furniture, fixtures, and equipment	<u>3,639,826</u>
	18,377,182
Less accumulated depreciation and amortization	<u>(9,319,944)</u>
Net Property and Equipment	<b><u>\$ 9,057,238</u></b>

Depreciation expense was \$955,338 for the year ended June 30, 2013.

**NOTE 4 – LEASE COMMITMENTS**

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

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

<u>Year Ending June 30,</u>	
2014	\$ 55,850
2015	\$ 6,719
2016	\$ 5,000

Rental expense for operating leases was \$109,906 for the year ended June 30, 2013.

**NOTE 5 – LINE OF CREDIT**

The Organization has a revolving line-of-credit in the amount of \$1,500,000, secured by receivables with a financial institution at the greater of the Bank's prime rate or 4.5%. The line-of-credit matures June of 2015. The outstanding balance on the line-of-credit at June 30, 2013 was \$857,301.

**NOTE 6 – LONG-TERM DEBT**

The following is a description of long-term debt at June 30, 2013:

Tax exempt industrial revenue bonds Series 2004 dated 12/28/04, variable interest rate effectively fixed through an interest rate swap. Matures January 2020.	\$ 1,828,156
Equipment Purchase Agreement dated 12/18/12. Interest rate at 4.44%. Matures January 2016.	<u>288,480</u>
	<b><u>\$ 2,116,636</u></b>



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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 6 – LONG-TERM DEBT – CONTINUED**

Maturities on long-term debt are as follows:

<u>Year Ending June 30,</u>	
2014	\$ 348,954
2015	365,939
2016	333,904
2017	279,367
2016	293,412
Thereafter	<u>495,060</u>
	<b><u>\$ 2,116,636</u></b>

Total interest expense on long-term debt and line-of-credit for the year ended June 30, 2013 was \$97,585.

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

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

The loan proceeds of the Bonds were used to provide funds to finance the cost of acquisition of condominium units and appurtenant common areas at 6<sup>th</sup> Avenue West, Bradenton, Florida for the operation of healthcare facilities. The loan is evidenced by a Loan Agreement and Promissory Note dated December 31, 2004. Loan payments pursuant to the Note are due on the same date and is the same amount as the principal and interest and any other payment due on the Bonds. The loan is collateralized by a mortgage, assignment-of-rents, and security agreement. The carrying value of the property at June 30, 2013 is \$3,645,966.

**Bank of America – Equipment Sublease Purchase Agreement**

On December 18, 2012, the Organization entered into an equipment sublease purchase agreement with Bank of America for the purchase of equipment. The total amount borrowed was \$333,224 with an interest rate of 4.44%. Monthly payments of principal and interest of \$9,866 began February 25, 2013 with the final payment due on January 25, 2016. Collateral securing this note includes the equipment purchased through the lease which is recorded at a cost of \$333,224 net of accumulated depreciation of \$14,229.

The Organization is required to maintain certain covenants as part of its long-term debt agreements, including maintaining unrestricted net assets of at least \$3,400,000.

**NOTE 7– INTEREST RATE SWAP**

To hedge its interest rate risk, the Organization entered into an interest rate swap agreement (swap) with Bank of America on the Series 2004 bonds. The purpose was to fix the interest rate on the Organization's variable rate bonds. The notional amount of the swap is equal to the principal outstanding on the bonds, which was \$1,828,156 at June 30, 2013.

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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 7- INTEREST RATE SWAP – CONTINUED**

The underlying index on the interest rate swap agreement was the USD/LIBOR one month rate and the fixed rate is 2.60% effective December 2011.

The swap has been valued by the counterparty, at the estimated fair value of \$17,284 at June 30, 2013, which is the estimated liability on that date if the Organization were to terminate the agreement. The fair value of the swap is presented in the statement of financial position under "Interest Rate Swap". Changes in the fair value of the swap are reported in the statement of activities under the caption "Change in Fair Value of Interest Rate Swap." The swap matures January 1, 2020.

**NOTE 8 – RESTRICTED NET ASSETS**

As of June 30, 2013, permanently restricted net assets in the amount of \$339,182 were restricted in perpetuity to support program activities (state purchased fixed assets – net of depreciation).

**NOTE 9 – SUPPORT FROM THE STATE OF FLORIDA WHICH REQUIRED MATCH**

The Organization receives a portion of its support from various funding sources which require local match. These funding sources include: Central Florida Behavioral Health Network, Inc., the Office of the Attorney General, Department of Legal Affairs in the Division of Victim Services and Criminal Justice Programs. The Organization has satisfied all matching requirements through the local grants and incurring sufficient eligible expenses.

The Organization received funds from Central Florida Behavioral Health Network, Inc. requiring match as presented on the Schedule of State Earnings on page 30.

The Organization received funds from the Office of the Attorney General, Department of Legal Affairs in the Division of Victim Services and Criminal Justice Programs (Contract Nos. V11006 and V12006). Income is earned on a reimbursement basis; that is, income can be recognized only to the extent of eligible expenses incurred. The contract required a twenty five percent (25%) local match for services to certain victims of crime.

During the fiscal year ended June 30, 2013 the reimbursable expenses were as follows:

Total expenses	\$ 336,247
Less: Non-reimbursable expenses	<u>5,923</u>
Total reimbursable expenses	330,324
Available for Match	191,488
In-kind available for Match	<u>5,923</u>
Total available for Match	185,565
Required Match	<u>32,220</u>
Excess Match	<u><u>\$ 153,345</u></u>

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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 10 – RETIREMENT PLAN**

The Organization has a 403(b) retirement plan covering all eligible employees. During the year, the Organization terminated its 401(a) profit sharing plan and merged 401(a) Plan funds into the 403(b) plan. The Plan allows for discretionary contributions by the Organization. The Organization suspended the discretionary matching contributions on March 31, 2009. However, in connection with the Plan merger, the Board of Directors of the Organization voted to amend the plan and allow a discretionary profit sharing contribution in the amount equal to 3% of eligible compensation for the year.

Total retirement plan expense for 2013 was \$301,809.

**NOTE 11 – CONCENTRATIONS OF RISK**

Cash accounts at banks are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000 for the current year. At times throughout the year, the Organization's cash balances may exceed insured limits. Management believes that it is not exposed to any significant credit risk on cash and cash equivalents.

A significant amount of the Organization's revenues are in the form of grants from federal and state sources. The ability to continue operations, if the grant programs were lost or cancelled, is dependent upon the Organization's ability to generate other unrestricted funds.

The Organization grants credit without collateral to its patients, most of who are local residents who may be insured under third-party payor agreements. The reserve for uncollectible accounts receivable was \$471,279 as of June 30, 2013.

The mix of receivables from patients and third-party payors at June 30, 2013 were as follows:

Medicare and Medicaid	48%
Private Insurance	28%
Self Pay	<u>24%</u>
	<u><b>100%</b></u>

**NOTE 12 – RENTAL INCOME**

The Organization has signed agreements to rent commercial facilities to outside parties under operating lease agreements, expiring through 2016. Future minimum rental income is as follows:

Year Ending <u>June 30,</u>	<u>Amount</u>
2014	\$ 93,725
2015	\$ 93,725
2016	\$ 15,621

Current year rental income pursuant to this agreement was \$120,774.

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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE 13 – COMMITMENTS AND CONTINGENCIES**

Litigation

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

Medical Malpractice Claims

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

Public Support

The Organization receives a significant amount of its income from public support through grants and contracts, which provide for reimbursement of actual costs incurred. These grants and contracts are subject to year-end adjustment and audit and retroactive adjustment by third-party payors. All known adjustments, affecting such grants and contracts, have been provided for in the financial statements. The ability to continue operating at the current level of service if the grants or contracts were lost or cancelled, is dependent upon the Organization's ability to generate other unrestricted revenue sources.

Commitments

The Organization had contracts outstanding as of June 30, 2013, relating to licenses and services totaling approximately \$347,761.

**NOTE 14 – SUBSEQUENT EVENTS**

The Organization entered into a financing arrangement for the purpose of capital purchases subsequent to year end. The amount available under the agreement is \$1,000,000. All amounts to be purchased under this agreement will occur prior to December 31, 2013. At that time, the amount drawn will be amortized and repaid over 36 months.

The Organization entered into a new building lease on August 27, 2013. The Organization has committed to a term of 24 months in the amount of \$4,200 per month.

The Organization has evaluated subsequent events through November 6, 2013, which is the date the financial statements were available to be issued.

**SUPPLEMENTAL INFORMATION**

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

Board of Directors  
Manatee Glens Corporation  
Bradenton, Florida

We have audited the financial statements of Manatee Glens Corporation as of and for the year ended June 30, 2013 and have issued our report thereon dated November 6, 2013, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules outlined in the table of contents and found on pages 18 - 30 of these financial statements are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

November 6, 2013  
Bradenton, Florida

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

			<u>2013</u>	<u>2012</u>
<b>STATE OF FLORIDA CONTRACTS</b>				
IDP Line of Credit	QD1A9	QD1A9	\$ 60,430	\$ 60,430
Supported Employment		VS212	-	50,541
Central Florida Behavioral Health Network	QD1A9	QD1A9	9,295,601	9,456,715
YMCA Children, Youth & Family Services (Child Welfare)	MGCCM13	MGCCM12	1,615,306	1,816,675
YMCA Children, Youth & Family Services (Prevention)		MGCDV12	-	361,678
YMCA Children, Youth & Family Services (Diversion)		MGCMH12	-	281,214
YMCA Children, Youth & Family Services (Clincial)	MGCPP12	MGCCL12	33,372	50,196
VOCA	V11006	V11006	36,328	93,117
VOCA	V12006	V10006	74,673	35,762
Florida Council Against Sexual Violence	10RCP23	10RCP23	19,810	21,922
Florida Council Against Sexual Violence	12OAG23	11OAG23	7,314	3,678
Florida Council Against Sexual Violence	10bSAS23	10bSAS23	8,161	7,648
Manatee County MH Supervised Release Program (FDLE)			-	42,569
Manatee County Drug Court (FDLE & RECOVERY ACT)			182,264	129,096
Manatee County (CDBG)			26,788	4,534
Manatee County DUI Court (DEPT OF TRANSPORTATION)			-	32,856
City of Bradenton (CDBG/Shelter Plus)			109,134	154,579
Sarasota County Drug Court (SAMHSA)			65,993	-
Sarasota Health Department			11,124	-
Suncoast Partnership (TBRA)			17,057	30,146
Emergency Food and Shelter Program			-	15,000
<b>TOTAL STATE CONTRACTS</b>			<u>11,563,355</u>	<u>12,648,356</u>
<b>OTHER LOCAL FUNDS</b>				
Board of County Commissioners – Program Funding			2,798,171	2,436,720
School Board of Manatee County			203,098	172,458
Manatee County Rural Health			40,956	40,956
Head Start			56,682	51,078
Armor			170,155	-
Miscellaneous Grants			131,487	76,828
<b>TOTAL OTHER FUNDING</b>			<u>3,400,549</u>	<u>2,778,040</u>
<b>CONTRIBUTIONS</b>			<u>159,610</u>	<u>430,803</u>
<b>CONTRIBUTIONS – IN-KIND</b>			<u>698,455</u>	<u>686,859</u>
<b>OTHER INCOME</b>				
Pinnacle Plaza			120,774	120,508
Investment income			40,776	33,055
Miscellaneous			114,983	102,428
Gain (Loss) on disposal of asset			10,276	10,465
<b>TOTAL OTHER INCOME</b>			<u>286,809</u>	<u>266,456</u>
<b>CLIENT FEE FOR SERVICE</b>			<u>11,212,499</u>	<u>9,823,474</u>
<b>TOTAL REVENUES</b>			<u>\$ 27,321,277</u>	<u>\$ 26,633,988</u>



**MANATEE GLENS CORPORATION  
SCHEDULE OF PROGRAM/COST CENTER  
ACTUAL EXPENSES AND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>EXPENSE CATEGORIES</u>	<u>AFTERCARE</u>	<u>BNET</u>	<u>CASE MANAGEMENT</u>	<u>CRISIS STABILIZATION</u>
<b>PERSONNEL EXPENSES</b>				
Salaries	\$ 4,271	\$ 138,925	\$ 1,006,564	\$ 2,104,657
Fringe benefits	868	32,580	241,413	517,192
Total personnel expenses	<u>5,139</u>	<u>171,505</u>	<u>1,247,977</u>	<u>2,621,849</u>
<b>OTHER EXPENSES</b>				
Building occupancy	102	3,742	30,086	109,083
Professional services	78	9,722	17,997	122,149
Travel	509	736	6,549	291
Equipment	141	4,054	33,572	80,663
Food services	-	-	-	126,438
Medical and pharmacy	6	149	1,310	76,621
Insurance	84	2,283	18,501	27,666
Interest paid	-	-	-	-
Operating supplies and expenses	438	102,845	143,462	167,099
Other	-	19,282	94,084	78,231
Donated items	-	-	-	17,297
Total other expenses	<u>1,358</u>	<u>142,813</u>	<u>345,561</u>	<u>805,538</u>
<b>TOTAL PERSONNEL AND OTHER EXPENSES</b>	<u>6,497</u>	<u>314,318</u>	<u>1,593,538</u>	<u>3,427,387</u>
<b>DISTRIBUTED INDIRECT COSTS</b>				
Administration	650	20,701	175,173	359,926
Total distributed indirect costs	<u>650</u>	<u>20,701</u>	<u>175,173</u>	<u>359,926</u>
Total actual operating expenses	7,147	335,019	1,768,711	3,787,313
<b>UNALLOWABLE COSTS</b>	(5)	(19,438)	(216,920)	(153,699)
<b>SAMH LINES-OF-CREDIT EQUIVALENT</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Allowable Actual Operating Expenses Excluding SAMH Credit Equivalent	<u>\$ 7,142</u>	<u>\$ 315,581</u>	<u>\$ 1,551,791</u>	<u>\$ 3,633,614</u>
<b>CAPITAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>CRISIS SUPPORT</u>	<u>DAY/NIGHT</u>	<u>DETOX JARF</u>	<u>FACT</u>	<u>FACT ENHANCEMENT</u>
\$ 1,530,085	\$ 313,580	\$ 129,095	\$ 706,774	\$ -
346,618	87,319	26,083	155,050	-
<u>1,876,703</u>	<u>400,899</u>	<u>155,178</u>	<u>861,824</u>	<u>-</u>
68,173	24,995	6,137	9,178	-
26,009	7,217	8,424	10,655	-
233	284	16	4,506	-
54,040	18,052	4,780	24,308	-
10,227	13,283	-	-	-
25,540	378	2,446	833	-
23,257	6,673	2,454	18,720	-
-	-	-	-	-
101,865	45,302	8,627	55,072	269,437
17,549	28,276	3,527	442	-
-	224,936	1,104	4,127	-
<u>326,893</u>	<u>369,396</u>	<u>37,515</u>	<u>127,841</u>	<u>269,437</u>
<u>2,203,596</u>	<u>770,295</u>	<u>192,693</u>	<u>989,665</u>	<u>269,437</u>
231,557	88,837	20,708	104,761	28,521
<u>231,557</u>	<u>88,837</u>	<u>20,708</u>	<u>104,761</u>	<u>28,521</u>
2,435,153	859,132	213,401	1,094,426	297,958
(57,551)	(75,129)	(8,343)	(7,042)	(1,917)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 2,377,602</u>	<u>\$ 784,003</u>	<u>\$ 205,058</u>	<u>\$ 1,087,384</u>	<u>\$ 296,041</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MANATEE GLENS CORPORATION  
SCHEDULE OF PROGRAM/COST CENTER  
ACTUAL EXPENSES AND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>EXPENSE CATEGORIES</u>	<u>INDIGENT DRUG PROG</u>	<u>INCIDENTAL</u>	<u>IN HOME/ ON SITE</u>	<u>INPATIENT</u>
<b>PERSONNEL EXPENSES</b>				
Salaries	\$ -	\$ -	\$ 5,994	\$ 100,638
Fringe benefits	-	-	1,502	21,544
Total Personnel Expenses	<u>-</u>	<u>-</u>	<u>7,496</u>	<u>122,182</u>
<b>OTHER EXPENSES</b>				
Building occupancy	-	-	642	4,829
Professional services	-	-	124	11,892
Travel	-	-	149	26
Equipment	-	-	338	4,223
Food services	-	-	-	5,703
Medical and pharmacy	128,180	-	13	3,671
Insurance	-	-	92	1,605
Interest paid	-	-	-	-
Operating supplies and expenses	210	76,236	1,246	11,463
Other	-	-	446	15,214
Donated items	-	-	-	115
Total Other Expenses	<u>128,390</u>	<u>76,236</u>	<u>3,050</u>	<u>58,741</u>
<b>TOTAL PERSONNEL AND OTHER EXPENSES</b>	<u>128,390</u>	<u>76,236</u>	<u>10,546</u>	<u>180,923</u>
<b>DISTRIBUTED INDIRECT COSTS</b>				
Administration	11,859	8,104	1,119	19,163
Total Distributed Indirect Costs	<u>11,859</u>	<u>8,104</u>	<u>1,119</u>	<u>19,163</u>
Total Actual Operating Expenses	140,249	84,340	11,665	200,086
<b>UNALLOWABLE COSTS</b>	-	-	(88)	(18,901)
<b>SAMH LINES-OF-CREDIT EQUIVALENT</b>	<u>(60,430)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Allowable Actual Operating Expenses Excluding SAMH Credit Equivalent	<u>\$ 79,819</u>	<u>\$ 84,340</u>	<u>\$ 11,577</u>	<u>\$ 181,185</u>
<b>CAPITAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>INTERVENTION</u>	<u>OP MEDICAL</u>	<u>OP DETOX</u>	<u>OUTPATIENT</u>	<u>OUTREACH</u>	<u>PREVENTION</u>
\$ 250,732	\$ 1,022,160	\$ 328,664	\$ 894,231	\$ 219,571	\$ 202,502
61,526	187,077	76,936	229,428	59,135	56,485
<u>312,258</u>	<u>1,209,237</u>	<u>405,600</u>	<u>1,123,659</u>	<u>278,706</u>	<u>258,987</u>
2,955	20,984	49,760	32,771	2,240	3,921
4,077	129,841	5,580	16,730	4,073	4,028
2,302	410	261	5,369	6,140	4,429
8,736	20,858	19,877	32,337	6,720	7,017
-	-	17,083	-	-	-
299	687	5,203	1,171	301	298
4,378	11,013	6,015	17,472	4,379	4,402
-	-	-	-	-	-
11,868	53,294	31,995	148,632	16,613	19,530
581	138,916	8,865	67,924	-	-
-	273,749	390	-	-	-
<u>35,196</u>	<u>649,752</u>	<u>145,029</u>	<u>322,406</u>	<u>40,466</u>	<u>43,625</u>
<u>347,454</u>	<u>1,858,989</u>	<u>550,629</u>	<u>1,446,065</u>	<u>319,172</u>	<u>302,612</u>
27,742	168,241	57,501	159,843	42,644	30,491
<u>27,742</u>	<u>168,241</u>	<u>57,501</u>	<u>159,843</u>	<u>42,644</u>	<u>30,491</u>
375,196	2,027,230	608,130	1,605,908	361,816	333,103
(821)	(163,874)	(47,764)	(88,152)	(228)	(255)
-	-	-	-	-	-
<u>\$ 374,375</u>	<u>\$ 1,863,356</u>	<u>\$ 560,366</u>	<u>\$ 1,517,756</u>	<u>\$ 361,588</u>	<u>\$ 332,848</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF PROGRAM/COST CENTER**  
**ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2013**

<u>EXPENSE CATEGORIES</u>	<u>RECOVERY</u>	<u>RES2</u>	<u>TOTAL</u>
<b>PERSONNEL EXPENSES</b>			
Salaries	\$ 34,643	\$ 783,907	\$ 9,776,993
Fringe benefits	10,101	213,205	2,324,062
Total Personnel Expenses	<u>44,744</u>	<u>997,112</u>	<u>12,101,055</u>
<b>OTHER EXPENSES</b>			
Building occupancy	1,242	112,716	483,556
Professional services	736	75,447	454,779
Travel	1	132	32,343
Equipment	1,392	53,883	374,991
Food services	-	72,811	245,545
Medical and pharmacy	54	35,547	282,707
Insurance	792	13,045	162,831
Interest paid	-	-	-
Operating supplies and expenses	2,893	102,933	1,371,060
Other	-	65,076	538,413
Donated items	-	-	521,718
Total Other Expenses	<u>7,110</u>	<u>531,590</u>	<u>4,467,943</u>
<b>TOTAL PERSONNEL AND OTHER EXPENSES</b>	<u>51,854</u>	<u>1,528,702</u>	<u>16,568,998</u>
<b>DISTRIBUTED INDIRECT COSTS</b>			
Administration	<u>5,218</u>	<u>158,858</u>	<u>1,721,617</u>
Total Distributed Indirect Costs	<u>5,218</u>	<u>158,858</u>	<u>1,721,617</u>
Total Actual Operating Expenses	57,072	1,687,560	18,290,615
<b>UNALLOWABLE COSTS</b>	(56)	(149,373)	(1,009,556)
<b>SAMH LINES-OF-CREDIT EQUIVALENT</b>	<u>-</u>	<u>-</u>	<u>(60,430)</u>
Total Allowable Actual Operating Expenses Excluding SAMH Credit Equivalent	<u>\$ 57,016</u>	<u>\$ 1,538,187</u>	<u>\$ 17,220,629</u>
<b>CAPITAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>TOTAL FOR STATE</u>	<u>NON-SAMH COST CENTER</u>	<u>ADMINISTRATION</u>	<u>TOTAL EXPENSES</u>
\$ 9,776,993	\$ 5,463,801	\$ 1,561,451	\$ 16,802,245
2,324,062	1,093,552	300,485	3,718,099
<u>12,101,055</u>	<u>6,557,353</u>	<u>1,861,936</u>	<u>\$ 20,520,344</u>
483,556	319,822	122,951	926,329
454,779	453,670	265,773	1,174,222
32,343	32,859	5,153	70,355
374,991	231,587	37,551	644,129
245,545	110,680	-	356,225
282,707	55,238	-	337,945
162,831	110,527	53,601	326,959
-	7,069	90,516	97,585
1,371,060	363,596	191,529	1,926,185
538,413	522,423	-	1,060,836
521,718	162,038	-	683,756
<u>4,467,943</u>	<u>2,369,509</u>	<u>767,074</u>	<u>7,604,526</u>
<u>16,568,998</u>	<u>8,926,862</u>	<u>2,629,010</u>	<u>28,124,870</u>
1,721,617	856,736	(2,578,353)	-
<u>1,721,617</u>	<u>856,736</u>	<u>(2,578,353)</u>	<u>-</u>
18,290,615	9,783,598	50,657	28,124,870
(1,009,556)	(9,783,598)	(50,657)	(10,843,811)
<u>(60,430)</u>	<u>-</u>	<u>-</u>	<u>(60,430)</u>
<u>\$ 17,220,629</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,220,629</u>
<u>\$ -</u>	<u>\$ 593,212</u>	<u>\$ -</u>	<u>\$ 593,212</u>

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF PROGRAM/COST CENTER**  
**ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2013**

<u>FUNDING SOURCES AND REVENUES</u>	<u>AFTERCARE</u>	<u>BNET</u>	<u>CASE MANAGEMENT</u>	<u>CRISIS STABILIZATION</u>
<b>TOTAL STATE SAMH FUNDING</b>				
Suncoast District	\$ -	\$ -	\$ -	\$ -
Central Florida Behavioral Network	10,172	358,000	961,022	1,603,605
Total State SAMH Funding	<u>10,172</u>	<u>358,000</u>	<u>961,022</u>	<u>1,603,605</u>
<b>OTHER GOVERNMENT FUNDING</b>				
Other State Agency funding	-	-	-	-
YMCA Sarasota	-	-	-	-
Medicaid (Suncoast District)	-	-	150,724	(33,563)
Medicaid (Other District)	-	-	-	-
Medicaid waiver	-	-	215,319	180,330
Medicaid HMO	-	-	463,737	467,311
Local government	-	-	-	646,504
Total Other Government Funding	<u>-</u>	<u>-</u>	<u>829,780</u>	<u>1,260,582</u>
<b>ALL OTHER REVENUES</b>				
1st and 2nd party payments	-	-	36,654	193,246
3rd party payments	-	-	20,685	338,824
Medicare	-	-	29,152	(1,677)
Contributions and donations	-	-	-	-
Other	-	-	53,630	104,358
In-Kind	-	-	-	18,400
Total All Other Revenues	<u>-</u>	<u>-</u>	<u>140,121</u>	<u>653,151</u>
<b>TOTAL ACTUAL FUNDING</b>	<u><u>\$ 10,172</u></u>	<u><u>\$ 358,000</u></u>	<u><u>\$ 1,930,923</u></u>	<u><u>\$ 3,517,338</u></u>



<b>CRISIS SUPPORT</b>	<b>DAY/NIGHT</b>	<b>DETOX JARF</b>	<b>FACT</b>	<b>FACT ENHANCEMENT</b>
\$ -	\$ -	\$ -	\$ -	\$ -
1,719,107	86,249	111,465	967,720	246,188
<u>1,719,107</u>	<u>86,249</u>	<u>111,465</u>	<u>967,720</u>	<u>246,188</u>
-	-	-	-	-
30,185	-	-	-	-
(653)	58,482	-	(83)	-
-	-	-	-	-
1,315	72,858	-	-	-
-	173,396	6,250	-	-
394,057	221,396	-	-	-
<u>424,904</u>	<u>526,132</u>	<u>6,250</u>	<u>(83)</u>	<u>-</u>
41	1,835	7,108	10,737	-
-	(175)	10,008	4,527	-
-	(137)	-	6,665	-
-	-	-	-	-
55,487	14,679	1,207	47,309	-
-	224,936	-	4,127	-
<u>55,528</u>	<u>241,138</u>	<u>18,323</u>	<u>73,365</u>	<u>-</u>
<b>\$ 2,199,539</b>	<b>\$ 853,519</b>	<b>\$ 136,038</b>	<b>\$ 1,041,002</b>	<b>\$ 246,188</b>

**MANATEE GLENS CORPORATION  
SCHEDULE OF PROGRAM/COST CENTER  
ACTUAL EXPENSES AND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>FUNDING SOURCES AND REVENUES</u>	<u>INDIGENT DRUG PROG</u>	<u>INCIDENTAL</u>	<u>IN HOME/ ON SITE</u>	<u>INPATIENT</u>
<b>TOTAL STATE SAMH FUNDING</b>				
Suncoast District	\$ 60,430	\$ -	\$ -	\$ -
Central Florida Behavioral Network	67,152	92,020	12,477	173,857
Total State SAMH Funding	<u>127,582</u>	<u>92,020</u>	<u>12,477</u>	<u>173,857</u>
<b>OTHER GOVERNMENT FUNDING</b>				
Other State Agency funding	-	135,922	-	-
YMCA Sarasota	-	-	-	-
Medicaid (Suncoast District)	-	-	1,532	-
Medicaid (Other District)	-	-	-	-
Medicaid waiver	-	-	40	-
Medicaid HMO	-	-	299	-
Local government	-	-	-	-
Total Other Government Funding	<u>-</u>	<u>135,922</u>	<u>1,871</u>	<u>-</u>
<b>ALL OTHER REVENUES</b>				
1st and 2nd party payments	-	-	360	-
3rd party payments	-	-	230	-
Medicare	-	-	176	-
Contributions and donations	-	-	-	-
Other	838	-	482	4,803
In-Kind	-	-	-	-
Total All Other Revenues	<u>838</u>	<u>-</u>	<u>1,248</u>	<u>4,803</u>
<b>TOTAL ACTUAL FUNDING</b>	<b><u>\$ 128,420</u></b>	<b><u>\$ 227,942</u></b>	<b><u>\$ 15,596</u></b>	<b><u>\$ 178,660</u></b>

<u>INTERVENTION</u>	<u>OP MEDICAL</u>	<u>OP DETOX</u>	<u>OUTPATIENT</u>	<u>OUTREACH</u>	<u>PREVENTION</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
377,955	534,581	303,140	501,074	318,918	348,952
<u>377,955</u>	<u>534,581</u>	<u>303,140</u>	<u>501,074</u>	<u>318,918</u>	<u>348,952</u>
-	-	-	-	-	-
200	-	-	624	-	-
-	59,674	-	98,214	-	-
-	-	-	-	-	-
-	200,319	-	109,483	-	-
-	375,205	-	5,629	-	-
-	-	114,942	60,483	-	-
<u>200</u>	<u>635,198</u>	<u>114,942</u>	<u>274,433</u>	<u>-</u>	<u>-</u>
5,817	50,954	35,466	16,687	-	-
-	35,251	29,730	4,021	-	-
-	53,784	-	356	-	-
-	-	-	-	-	-
2,917	40,166	15,008	62,458	2,660	2,572
-	-	-	-	-	-
<u>8,734</u>	<u>180,155</u>	<u>80,204</u>	<u>83,522</u>	<u>2,660</u>	<u>2,572</u>
<u>\$ 386,889</u>	<u>\$ 1,349,934</u>	<u>\$ 498,286</u>	<u>\$ 859,029</u>	<u>\$ 321,578</u>	<u>\$ 351,524</u>

**MANATEE GLENS CORPORATION  
SCHEDULE OF PROGRAM/COST CENTER  
ACTUAL EXPENSES AND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2013**

<u>FUNDING SOURCES AND REVENUES</u>	<u>RECOVERY</u>	<u>RES 2</u>	<u>BEHAVIORAL HEALTH FEE</u>	<u>TOTAL FOR STATE SAMH-FUNDED COST CENTERS</u>
<b>TOTAL STATE SAMH FUNDING</b>				
Suncoast District	\$ -	\$ -	\$ -	\$ 60,430
Central Florida Behavioral Network	24,821	611,110	(133,984)	9,295,601
Total State SAMH Funding	<u>24,821</u>	<u>611,110</u>	<u>(133,984)</u>	<u>9,356,031</u>
<b>OTHER GOVERNMENT FUNDING</b>				
Other State Agency funding	-	-	-	135,922
YMCA Sarasota	-	-	-	31,009
Medicaid (Suncoast District)	-	-	-	334,327
Medicaid (Other District)	-	-	-	-
Medicaid waiver	-	-	-	779,664
Medicaid HMO	-	-	-	1,491,827
Local government	-	165,195	-	1,602,577
Total Other Government Funding	<u>-</u>	<u>165,195</u>	<u>-</u>	<u>4,375,326</u>
<b>ALL OTHER REVENUES</b>				
1st and 2nd party payments	-	300,412	-	659,317
3rd party payments	-	328,570	-	771,671
Medicare	-	64,030	-	152,349
Contributions and donations	-	-	-	-
Other	423	36,529	-	445,526
In-Kind	-	-	-	247,463
Total All Other Revenues	<u>423</u>	<u>729,541</u>	<u>-</u>	<u>2,276,326</u>
<b>TOTAL ACTUAL FUNDING</b>	<b><u>\$ 25,244</u></b>	<b><u>\$ 1,505,846</u></b>	<b><u>\$ (133,984)</u></b>	<b><u>\$ 16,007,683</u></b>

TOTAL FOR ALL STATE DESIGNATED SAMH COST CENTERS	NON-SAMH COST CENTER	ADMINISTRATION	TOTAL FUNDING
\$ 60,430	\$ -	\$ -	\$ 60,430
9,295,601	-	-	9,295,601
<u>9,356,031</u>	<u>-</u>	<u>-</u>	<u>9,356,031</u>
135,922	2,040,393	-	2,176,315
31,009	-	-	31,009
334,327	58,549	-	392,876
-	13,382	-	13,382
779,664	283,974	-	1,063,638
1,491,827	998,708	-	2,490,535
1,602,577	1,797,972	-	3,400,549
<u>4,375,326</u>	<u>5,192,978</u>	<u>-</u>	<u>9,568,304</u>
659,317	828,541	-	1,487,858
771,671	1,761,246	30,255	2,563,172
152,349	3,048,689	-	3,201,038
-	159,610	-	159,610
445,526	(135,572)	(23,145)	286,809
247,463	450,992	-	698,455
<u>2,276,326</u>	<u>6,113,506</u>	<u>7,110</u>	<u>8,396,942</u>
<u><b>\$ 16,007,683</b></u>	<u><b>\$ 11,306,484</b></u>	<u><b>\$ 7,110</b></u>	<u><b>\$ 27,321,277</b></u>

**MANATEE GLENS CORPORATION  
SCHEDULE OF PROGRAM/COST CENTER  
ACTUAL EXPENSES AND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2013**

COST CENTER	<u>AFTERCARE</u>	<u>BNET</u>	<u>CASE MANAGEMENT</u>	<u>CRISIS STABILIZATION</u>
Direct expenses	\$ 6,497	\$ 314,318	\$ 1,593,538	\$ 3,427,387
Indirect expenses	650	20,701	175,173	359,926
Total expenses	\$ 7,147	\$ 335,019	\$ 1,768,711	\$ 3,787,313
Actual Units	235.45	N/A	21,953.40	7,795.00
Service Expense Ratio	\$ 27.59	N/A	\$ 72.59	\$ 439.69
Administrative Expense Ratio	2.76	N/A	7.98	46.17
Total Rate	30.35	-	80.57	485.86
Contract Rate	50.65	-	63.21	342.83
Calculated Service Expense Rate	27.59	-	63.21	342.83
Calculated Administrative Expense Rate	23.06	-	-	-
Provider Reimbursed Rate	\$ 50.65	\$ -	\$ 63.21	\$ 342.83
Service Expense Ratio	54.47%	N/A	100.00%	100.00%
Administrative Expense Ratio	45.53%	N/A	0.00%	0.00%

<b>CRISIS SUPPORT</b>	<b>DAY/NIGHT</b>	<b>DETOX JARF</b>	<b>FACT</b>	<b>FACT ENHANCEMENT</b>
\$ 2,203,596 231,557	\$ 770,295 88,837	\$ 192,693 20,708	\$ 989,665 104,761	\$ 269,437 28,521
\$ 2,435,153	\$ 859,132	\$ 213,401	\$ 1,094,426	\$ 297,958
56,673.00	5,277.00	83.00	21,988.00	5,383.88
\$ 38.88 4.09	\$ 145.97 16.83	\$ 2,321.60 249.49	\$ 45.01 4.76	\$ 50.05 5.30
42.97	162.80	2,571.09	49.76	55.34
40.15	71.48	291.24	45.47	50.00
38.88 1.27	71.48 -	291.24 -	45.01 0.46	50.00 -
\$ 40.15	\$ 71.48	\$ 291.24	\$ 45.47	\$ 50.00
96.84% 3.16%	100.00% 0.00%	100.00% 0.00%	98.99% 1.01%	100.00% 0.00%



**MANATEE GLENS CORPORATION  
SCHEDULE OF PROGRAM/COST CENTER  
ACTUAL EXPENSES AND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2013**

COST CENTER	INDIGENT DRUG PROG	INCIDENTAL	IN HOME/ ON SITE	INPATIENT
Direct expenses	\$ 128,390	\$ 76,236	\$ 10,546	\$ 180,923
Indirect expenses	11,859	8,104	1,119	19,163
Total expenses	\$ 140,249	\$ 84,340	\$ 11,665	\$ 200,086
Actual Units	2,551.64	1,525.74	177.75	575.00
Service Expense Ratio	\$ 50.32	\$ 49.97	\$ 59.33	\$ 314.65
Administrative Expense Ratio	4.65	5.31	6.30	33.33
Total Rate	54.97	55.28	65.63	347.98
Contract Rate	50.00	50.00	70.20	320.36
Calculated Service Expense Rate	50.00	49.97	59.33	314.65
Calculated Administrative Expense Rate	-	0.03	10.87	5.71
Provider Reimbursed Rate	\$ 50.00	\$ 50.00	\$ 70.20	\$ 320.36
Service Expense Ratio	100.00%	99.94%	84.52%	98.22%
Administrative Expense Ratio	0.00%	0.06%	15.48%	1.78%

<u>INTERVENTION</u>	<u>OP MEDICAL</u>	<u>OP DETOX</u>	<u>OUTPATIENT</u>	<u>OUTREACH</u>	<u>PREVENTION</u>
\$ 347,454 27,742	\$ 1,858,989 168,241	\$ 550,629 57,501	\$ 1,446,065 159,843	\$ 319,172 42,644	\$ 302,612 30,491
\$ 375,196	\$ 2,027,230	\$ 608,130	\$ 1,605,908	\$ 361,816	\$ 333,103
7,090.80	4,927.80	3,957.00	15,818.44	8,064.15	8,066.65
\$ 49.00 3.91	\$ 377.25 34.14	\$ 139.15 14.53	\$ 91.42 10.10	\$ 39.58 5.29	\$ 37.51 3.78
52.91	411.39	153.68	101.52	44.87	41.29
58.34	365.70	78.90	91.09	41.00	43.20
49.00 9.34	365.70 -	78.90 -	91.09 -	39.58 1.42	37.51 5.69
\$ 58.34	\$ 365.70	\$ 78.90	\$ 91.09	\$ 41.00	\$ 43.20
83.99% 16.01%	100.00% 0.00%	100.00% 0.00%	100.00% 0.00%	96.54% 3.46%	86.83% 13.17%

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF PROGRAM/COST CENTER**  
**ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2013**

COST CENTER	<u>RECOVERY</u>	<u>RES2</u>	<u>TOTAL</u>
Direct expenses	\$ 51,854	\$ 1,528,702	\$ 16,568,998
Indirect expenses	5,218	158,858	1,721,617
Total expenses	\$ 57,072	\$ 1,687,560	\$ 18,290,615
Actual Units	646.36	3,691.00	
Service Expense Ratio	\$ 80.22	\$ 414.17	
Administrative Expense Ratio	8.07	43.04	
Total Rate	88.29	457.21	
Contract Rate	38.99	174.03	
Calculated Service Expense Rate	38.99	174.03	
Calculated Administrative Expense Rate	-	-	
Provider Reimbursed Rate	\$ 38.99	\$ 174.03	
Service Expense Ratio	100.00%	100.00%	
Administrative Expense Ratio	0.00%	0.00%	

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**MANATEE GLENS CORPORATION  
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS  
FOR THE YEAR ENDED JUNE 30, 2013**

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SCHEDULE N/A - NO RELATED PARTY TRANSACTIONS

MANATEE GLENS CORPORATION  
SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS  
FOR THE YEAR ENDED JUNE 30, 2013

Program	Cost Center	State Contracted Rate	Total units of service provided (# of licensed Beds X Days)	Total Units of service paid for by 3rd party contracts Local Govt. or other State Agencies	Maximum # of units eligible for payment by Department	Amount paid for Services by the Department	Maximum \$ Value of units in column F	Amount owed to Department
A	B	C	D	E	(D - E) F	G	(F x C) H	(G-H or \$-0- whichever is greater) I
Childrens MH & Adult MH	Crisis Stabilization	See Below	8,760	3,564	5,196	\$ 1,715,121	\$ 1,758,181	\$ -
Adult SA	Outpatient Detox	\$ 78.90	5,840	1,710	4,130	\$ 303,140	\$ 325,857	\$ -
<p>MH – Mental Health  SA – Substance Abuse</p>								
Adult Crisis Stabilization		\$ 342.83	6,096	1,933	4,163	\$ 1,412,535	\$ 1,427,201	
Children Crisis Stabilization		\$ 342.83	2,190	1,605	584	191,121	200,213	
JARF		\$ 291.24	474	26	449	111,465	130,767	
Total			<u>8,760</u>	<u>3,564</u>	<u>5,196</u>	<u>\$ 1,715,121</u>	<u>\$ 1,758,181</u>	

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**MANATEE GLENS CORPORATION  
SCHEDULE OF STATE EARNINGS  
FOR THE YEAR ENDED JUNE 30, 2013**

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Total Expenditures	\$ 28,124,870
Less other State and Federal funds	(6,167,754)
Less non-match SAMH funds	(2,639,203)
Less unallowable costs per 65-E14, FAC	<u>(1,176,243)</u>
Total Allowable Expenditures (Sum of lines 1,2,3, and 4)	18,141,670
Maximum Available Earnings (Line 5 times 75%)	13,606,253
Amount of State Funds Requiring Match	<u>6,716,829</u>
Amount Due to Department (Subtract line 7 from line 6. If negative, the amount of the difference is due the department up to the amount of line 7).	<u><u>\$ -</u></u>

MANATEE GLENS CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2013

Program Title/Agencies	CFDA/ CSFA Number	Contract Number	Federal/ State Expenditures	Transfers to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH</b>				
<u>INDIRECT PROGRAMS</u>				
<b>Passed through Central Florida Behavioral Health Network, Inc.</b>				
Temporary Assistance to Needy Families	93.558	CF1241-1203 (QD1A9)	\$ 100,985	\$ -
Block Grants for Community Mental Health Services	93.958	CF1241-1203 (QD1A9)	385,068	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	CF1241-1203 (QD1A9)	1,263,654	-
Medical Assistance Program	93.778	CF1241-1203 (QD1A9)	335,507	-
State Children's Health Insurance program	93.767	CF1241-1203 (QD1A9)	35,007	-
Social Services Block Grant	93.667	CF1241-1203 (QD1A9)	352,874	-
<b>Passed through Sarasota Family YMCA, Inc.</b>				
Promoting Safe and Stable Families	93.556	MGCCM13	22,614	-
Temporary Assistance to Needy Families	93.558	MGCCM13	164,761	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	MGCCM13	58,151	-
Foster Care - Title IV-E	93.658	MGCCM13	402,211	-
Adoption Assistance	93.659	MGCCM13	167,992	-
Chafee Foster Care Independence Program	93.674	MGCCM13	75,919	-
<b>Passed through Sarasota County</b>				
SAMHSA Projects of Regional and National Significance	93.243	PO 131798	65,993	-
<b>Passed through Florida Department of Health</b>				
Health Center Program	93.224	SCC16	11,124	-
<b>Total U.S. Department of Health</b>			3,441,860	-
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<u>INDIRECT PROGRAMS</u>				
<b>Passed through the Florida Department of Legal Affairs</b>				
Crime Victim Assistance	16.575	V12006	74,673	-
Crime Victim Assistance	16.575	V11006	36,328	-
<b>Passed through County of Manatee</b>				
ARRA - Edward Byrne Memorial Justice Assistance Grant Program	16.804	2009-SB-B9-2798	14,000	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-JAGC-MANA-2-D7-099	17,145	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0122	100,044	
<b>Passed through the Florida Council Against Sexual Violence</b>				
Sexual Assault Services Formula Program	16.017	10bSAS23	8,161	-
<b>Total U.S. Department of Justice</b>			250,351	-

**MANATEE GLENS CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2013**

Program Title/Agencies	CFDA CSFA Number	Contract Number	Federal/ State Expenditures	Transfers to Subrecipients
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
<b><u>INDIRECT PROGRAMS</u></b>				
<b>Passed through City of Bradenton</b>				
Shelter Plus Care	14.238	FL29C50001 FL0349C4H001001 FL0349C4H001102 FL0436L4H001201 FL0349L4H001203	109,134	-
<b>Passed through County of Manatee</b>				
Community Development Block Grants/Entitlement Grants	14.218	B-12-UC-12-0018	26,788	-
<b>Passed through Suncoast Partnership to End</b>				
<b>Homelessness</b>				
Supportive Housing Program	14.235	FL29B700007 FL0437L4H001201	17,057	-
<b>Total U.S. Department of Housing and Urban Development</b>			152,979	-
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b><u>INDIRECT PROGRAMS</u></b>				
<b>Passed through County of Manatee</b>				
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	K8-06-05	51,075	-
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>3,896,265</b>	<b>-</b>
<b>STATE OF FLORIDA, DEPARTMENT OF CHILDREN AND FAMILIES, SAMH PROGRAM OFFICE, REGION 23</b>				
<b><u>INDIRECT PROJECTS</u></b>				
<b>Passed through Central Florida Behavioral Health Network, Inc.</b>				
Children's Baker Act Services	60.001	CF1241-1203 (QD1A9)	91,948	-
Baker Act	60.006	CF1241-1203 (QD1A9)	1,567,586	-
Substance Abuse Detoxification Services for Children	60.028	CF1241-1203 (QD1A9)	61,379	-
Substance Abuse Treatment and Aftercare Services for Children	60.030	CF1241-1203 (QD1A9)	341,211	-
Substanced Abuse Detoxification Services for Adults	60.031	CF1241-1203 (QD1A9)	126,419	-
Substance Abuse Treatment and Aftercare Services for Adults	60.033	CF1241-1203 (QD1A9)	426,156	-
Indigent Psychiatric Medication Program	60.039	CF1241-1203 (QD1A9)	61,144	-
Adult Community Mental Health Florida Assertive Community Treatment Teams	60.042	CF1241-1203 (QD1A9)	756,313	-
Adult Community Mental Health - Community Support Services	60.053	CF1241-1203 (QD1A9)	1,763,231	-



**MANATEE GLENS CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2013**

Program Title/Agencies	CFDA CSFA Number	Contract Number	Federal/ State Expenditures	Transfers to Subrecipients
<b><u>INDIRECT PROJECTS</u></b>				
Adult Community Mental Health – Emergency Stabilization	60.054	CF1241-1203 (QD1A9)	119,201	-
Children's Mental Health Community Support Services	60.055	CF1241-1203 (QD1A9)	87,628	-
Children's Mental Health Emergency Stabilization	60.057	CF1241-1203 (QD1A9)	149,005	-
Children's Mental Health Services– Special Projects – Emergency Stabilization	60.059	CF1241-1203 (QD1A9)	412,641	-
Adult Mental Health – Special Projects – Emergency Stabilization	60.061	CF1241-1203 (QD1A9)	858,644	-
IDP Line of Credit	UNK	CF1241-1203 (QD1A9)	60,430	-
<b>Passed through YMCA Children, Youth and Family Services</b>				
Community Based Care (CBC) Supports	60.094	MGCCM13	723,657	-
Community Based Care (CBC) Supports	60.094	MGCPP12	33,372	-
<b>TOTAL STATE OF FLORIDA, DEPARTMENT OF CHILDREN AND FAMILIES, SAMH PROGRAM OFFICE, REGION 23</b>			<b>7,639,965</b>	-
<b>STATE OF FLORIDA, DEPARTMENT OF HEALTH</b>				
<b><u>INDIRECT PROJECTS</u></b>				
<b>Passed through Florida Council Against Sexual Violence</b>				
Rape Crisis Program Trust Fund–Sexual Battery Victims' Access To Services Act	64.061	10RCP23	19,810	-
Florida Council Against Sexual Violence	41.010	12OAG23	7,314	-
<b>Total State of Florida, Department of Health</b>			<b>27,124</b>	-
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>			<b>7,667,089</b>	-
<b>TOTAL FEDERAL AND STATE EXPENDITURES</b>			<b>\$ 11,563,354</b>	\$ -

Notes:

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

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

**OTHER AUDITOR'S REPORTS**

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  
Manatee Glens Corporation  
Bradenton, FL

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 and Chapter 10.650 Rules of the Auditor General, the financial statements of Manatee Glens Corporation (a non-profit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 6, 2013.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Manatee Glens Corporation'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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 Manatee Glens Corporation's 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* or under Chapter 10.650 Rules of the Auditor General.

## 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.

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

November 6, 2013  
Bradenton, Florida



REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133  
AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Manatee Glens Corporation

Report on Compliance for Each Major Federal Program and State Project

We have audited Manatee Glens Corporation's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the requirements described in the *Department of Financial Services* state projects compliance supplement that could have a direct and material effect on Manatee Glens Corporation's major federal programs and state projects for the year ended June 30, 2013. Manatee Glens Corporation's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Manatee Glens Corporation's major federal programs and 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; and 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 state project occurred. An audit includes examining, on a test basis, evidence about Manatee Glens Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of Manatee Glens Corporation's compliance.



## Opinion on Each Major Federal Program and State Project

In our opinion, Manatee Glens Corporation 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 state projects for the year ended June 30, 2013.

## Report on Internal Control Over Compliance

Management of Manatee Glens Corporation 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, we considered Manatee Glens Corporation's internal control over the types of requirements that could have a direct and material effect on a major federal program and 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 state project and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650 of the Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Manatee Glens Corporation's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of control deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented or detected and corrected, on a timely basis. 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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report 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.

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

November 6, 2013  
Bradenton, Florida

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL PROGRAMS AND STATE PROJECTS**  
**FOR THE YEAR ENDED JUNE 30, 2013**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

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

**Federal Awards and State Projects**

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

<b><u>Identification of Major Federal Programs:</u></b>	<b><u>CFDA Number</u></b>
Social Services Block Grant	93.667
Block Grants for the Prevention and Treatment of Substance Abuse	93.959
Edward Byrne Memorial Justice Assistance Grant Program	16.738
ARRA-Edward Byrne Memorial Justice Assistance Grant Program/ Grants to Units of Local Government	16.804
Adoption Assistance	93.659

<b><u>Identification of Major State Projects</u></b>	<b><u>CSFA Number</u></b>
Baker Act	60.006
Community Based Care (CBC) Supports	60.094
Children’s Mental Health Services – Special Projects – Emergency Stabilization	60.059
Substance Abuse Treatment and Aftercare Services for Children	60.030
Substance Abuse Treatment and Aftercare Services for Adults	60.033
Adult Community Mental Health Florida Assertive Community Treatment Teams	60.042
Adult Community Mental Health – Emergency Stabilization	60.054

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**MANATEE GLENS CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PROGRAMS AND STATE PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2013**

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**SECTION I – SUMMARY OF AUDITOR’S RESULTS – CONTINUED**

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

**SECTION II FINANCIAL STATEMENT FINDINGS**

None Reported

**PRIOR YEAR AUDIT FINDINGS**

None Reported

**SECTION III – FINDINGS AND QUESTIONED COSTS – FEDERAL PROGRAM**

None reported.

**SECTION IV – FINDINGS AND QUESTIONED COSTS – STATE PROJECTS**

None reported.

**SECTION V – OTHER ISSUES**

Pursuant to Auditor General Rule 10.654(1)(e), a management letter has been prepared and can be found on page 40. No Summary Schedule of Prior Audit Findings is required because there were no audit findings related to Federal programs or State Projects. As a result, no Corrective Action Plan has been included because there were no findings reported under the Federal or Florida Single Audit Acts.



MANAGEMENT LETTER

To the Board of Directors  
Manatee Glens Corporation  
Bradenton, Florida

We have audited the financial statements of Manatee Glens Corporation as of and for the fiscal year ended June 30, 2013, and have issued our report thereon dated November 6, 2013.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, Rules of the Florida Auditor General. We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Governmental Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance required by OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, and Schedule of Findings and Questioned costs. Disclosures in those reports and schedule, which were dated November 6, 2013, should be considered in conjunction with this Management Letter.

Additionally, our audit was conducted in accordance with Chapter 10.650, Rules of the Auditor General, which requires disclosure in the management letter of noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or state project amounts that is less than material but which warrants the attention of those charged with governance.

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

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and is not intended and should not be used by anyone other than these specified parties.

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

November 6, 2013  
Bradenton, Florida