

**MANATEE GLENS CORPORATION**  
**BRADENTON, FLORIDA**  
**AUDITED FINANCIAL STATEMENTS**  
**AND SUPPLEMENTAL INFORMATION**  
**JUNE 30, 2014**

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**MANATEE GLENS CORPORATION  
AUDITED FINANCIAL STATEMENTS  
JUNE 30, 2014**

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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, 2014, 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, 2014, 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 2013 financial statements, and our report dated November 6, 2013, 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, 2013, 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, 2014, 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, 2014  
Bradenton, Florida

**MANATEE GLENS CORPORATION**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2014**  
(With summarized financial information as of June 30, 2013)

	<u>2014</u>	<u>Summarized 2013</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 990,176	\$ 1,326,476
Net interest in foundation	10,411	9,023
Accounts receivable, net	2,190,868	2,158,827
Estimated third party payor receivable, net	211,226	102,688
Contracts receivable	1,781,301	1,508,753
Other receivables	85,000	-
Inventories	318,208	219,440
Prepaid expenses	321,184	423,151
Other assets	178,521	300,089
Net property and equipment	9,102,555	9,057,238
<b>TOTAL ASSETS</b>	<b><u>\$ 15,189,450</u></b>	<b><u>\$ 15,105,685</u></b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Liabilities		
Accounts payable	\$ 498,256	\$ 503,161
Accrued salaries and fringes	866,933	1,394,412
Accrued sick and annual leave	585,399	468,201
Other accrued liabilities	169,708	76,760
Deferred revenue	191,834	186,812
Line of credit	857,301	857,301
Interest rate swap	15,455	17,284
Long-term debt	2,470,780	2,116,636
Total Liabilities	5,655,666	5,620,567
Net Assets		
Unrestricted-plant assets	6,304,627	6,584,136
Unrestricted-operations	2,917,464	2,561,800
Total unrestricted net assets	9,222,091	9,145,936
Temporarily restricted	311,693	339,182
Total Net Assets	9,533,784	9,485,118
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 15,189,450</u></b>	<b><u>\$ 15,105,685</u></b>

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

**MANATEE GLENS CORPORATION**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With summarized financial information for the year ended June 30, 2013)**

	<u>2014</u>	<u>Summarized 2013</u>
Changes in Unrestricted Net Assets:		
Public Support and Revenues:		
Public Support:		
State contracts	\$ 10,441,063	\$ 9,914,677
Board of county commissioners	3,004,290	2,798,171
Other local funds	573,627	602,378
Child welfare services	1,666,869	1,648,678
Contributions	148,176	159,610
In-Kind contributions	764,302	698,455
Total Public Support	<u>16,598,327</u>	<u>15,821,969</u>
Revenues:		
Patient service revenue (net of contractual allowance and discount)	12,023,005	11,212,499
Interest income	31,814	40,776
Leasing income	111,854	120,774
Miscellaneous	148,239	114,983
Gain (loss) on disposal of assets	(1,072)	10,276
Total Revenues	<u>12,313,840</u>	<u>11,499,308</u>
Total Public Support and Revenues	<u>28,912,167</u>	<u>27,321,277</u>
Net Assets released from restrictions:		
Satisfaction of restrictions	27,489	75,736
Total Unrestricted Revenues	<u>28,939,656</u>	<u>27,397,013</u>
Expenses:		
Program Services:		
Aftercare	-	6,497
BNET	283,306	314,318
Case management	1,475,609	1,593,538
Crisis stabilization	3,606,030	3,427,387
Crisis support	2,031,555	2,203,596
Day/Night	727,395	770,295
Detox	514,634	192,693
Florida assertive community treatment	942,477	989,665
Fact enhancement	235,476	269,437
Indigent drug program	123,158	128,390
Incidental	116,711	76,236
In Home/On Site	-	10,546
Inpatient	386,982	180,923
Intervention	260,829	347,454

	<u>2014</u>	<u>Summarized 2013</u>
Expenses (continued):		
Outpatient medical	1,703,285	1,858,989
Outpatient detox	449,995	550,629
Outpatient	1,244,823	1,446,065
Outreach	309,111	319,172
Prevention	294,992	302,612
Recovery	34,071	51,854
Residential level II	1,428,619	1,528,702
Non-SAMH	10,142,177	8,926,862
	<u>26,311,235</u>	<u>25,495,860</u>
Administrative Services:		
Administration	2,554,095	2,629,010
	<u>2,554,095</u>	<u>2,629,010</u>
Total Expenses	<u>28,865,330</u>	<u>28,124,870</u>
(Decrease) Increase in Unrestricted Net Assets	74,326	(727,857)
Changes in Temporarily Restricted Net Assets:		
Assets released from restriction	(27,489)	(75,736)
Decrease in Temporarily Restricted Net Assets	<u>(27,489)</u>	<u>(75,736)</u>
Change in net assets before swap adjustment	46,837	(803,593)
Change in fair value of interest rate swap	1,829	23,145
Net assets at beginning of year	<u>9,485,118</u>	<u>10,265,566</u>
<b>Net assets at end of year</b>	<u>\$ 9,533,784</u>	<u>\$ 9,485,118</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, 2014**  
(With summarized financial information for the year ended June 30, 2013)

	<u>2014</u>	<u>2013</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets before swap adjustment	\$ 46,837	\$ (803,593)
Adjustments to reconcile change in net assets before swap adjustment to net cash provided by operating activities:		
Depreciation and amortization	859,122	955,338
Bad debt expense	1,000,873	1,060,836
(Gain) Loss on disposal of assets	1,072	(10,276)
(Increase)Decrease in assets:		
Accounts receivable	(1,032,914)	(979,334)
Estimated third party payor receivable	(108,538)	112,861
Contracts receivable	(272,548)	(45,723)
Other receivables	(85,000)	-
Inventories	(98,768)	(39,490)
Prepaid expenses and other assets	223,535	(258,983)
Increase(Decrease) in liabilities:		
Accounts payable	(4,905)	57,836
Accrued salaries and fringes	(527,479)	702,841
Accrued sick and annual leave	117,198	(39,121)
Deferred revenue	5,022	49,178
Other accrued liabilities	92,948	(270,395)
Net cash provided (used) by operating activities	<u>216,455</u>	<u>491,975</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Investment in foundation	(1,388)	(846)
Sale of investments	-	456,668
Proceeds from sale of assets	15,218	12,200
Purchase of property and equipment	(86,094)	(259,988)
Net cash provided (used) by investing activities	<u>(72,264)</u>	<u>208,034</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Net borrowings on line of credit	-	857,301
Principal payments on long-term debt	(480,491)	(572,545)
Net cash provided (used) by financing activities	<u>(480,491)</u>	<u>284,756</u>
Net Change in cash and cash equivalents	(336,300)	984,765
Cash and cash equivalents at beginning of year	<u>1,326,476</u>	<u>341,711</u>
<b>Cash and cash equivalents at end of year</b>	<u>\$ 990,176</u>	<u>\$ 1,326,476</u>
<b><u>SUPPLEMENTAL CASH FLOW DISCLOSURES</u></b>		
Interest paid	<u>\$ 118,216</u>	<u>\$ 97,088</u>
Donations In-Kind (income)	<u>\$ 764,302</u>	<u>\$ 698,455</u>
Donations In-Kind (expense)	<u>\$ 695,457</u>	<u>\$ 683,756</u>
Operating property purchased under financing arrangement	<u>\$ 834,635</u>	<u>\$ 333,224</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, 2014**  
(With summarized financial information for the year ended June 30, 2013)

	2014		Total	
	Supportive Services	Program Services	2014	(Summarized) 2013
<b>PERSONNEL SERVICES:</b>				
Salaries	\$ 1,665,064	\$ 16,252,929	\$ 17,917,993	\$ 16,802,245
Fringe benefits	261,092	3,167,589	3,428,681	3,718,099
<b>Total Personnel Services</b>	<b>1,926,156</b>	<b>19,420,518</b>	<b>21,346,674</b>	<b>20,520,344</b>
<b>OTHER EXPENSES:</b>				
Building occupancy	100,253	701,469	801,722	926,329
Professional services	147,915	933,463	1,081,378	1,174,222
Travel	5,248	67,544	72,792	70,355
Equipment	33,076	743,314	776,390	644,129
Food services	-	381,223	381,223	356,225
Medical and pharmacy	-	360,133	360,133	337,945
Insurance	22,757	354,413	377,170	326,959
Interest paid	113,199	5,017	118,216	97,585
Operating expenses	205,491	1,647,811	1,853,302	1,926,185
Bad debt expense	-	1,000,873	1,000,873	1,060,836
Donated items	-	695,457	695,457	683,756
<b>Total Other Expenses</b>	<b>627,939</b>	<b>6,890,717</b>	<b>7,518,656</b>	<b>7,604,526</b>
<b>TOTAL</b>	<b>\$ 2,554,095</b>	<b>\$ 26,311,235</b>	<b>\$ 28,865,330</b>	<b>\$ 28,124,870</b>

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

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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

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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, 2014 was \$10,411.

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**  
**JUNE 30, 2014**

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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**  
**JUNE 30, 2014**

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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**  
**JUNE 30 2014**

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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 2014, the costs associated with providing charity care services were \$18,010,510. The Organization received \$15,644,894 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, 2014, advertising costs totaled \$16,410.

FUNDRAISING COSTS - For the year ended June 30, 2014, fundraising costs totaled \$3,241.

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 the past three fiscal years remain open to examination.

**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**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, 2013, 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 2014. Effective July 1, 2012, permanent restricted net assets of \$339,182 were reclassified to temporarily restricted net assets. The reclassification had no effect on previously reported changes in or total net assets as of June 30, 2013.

**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, 2014.

<b>Fair Value Measurements at June 30, 2014</b>				
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Interest in Foundation	\$ -0-	\$ 10,411	\$ -0-	\$ 10,411
<b>Total Assets</b>	<b>\$ -0-</b>	<b>\$ 10,411</b>	<b>\$ -0-</b>	<b>\$ 10,411</b>
Interest Rate SWAP (Derivative Financial Instrument)	\$ -0-	\$ 15,455	\$ -0-	\$ 15,455
<b>Total Liabilities</b>	<b>\$ -0-</b>	<b>\$ 15,455</b>	<b>\$ -0-</b>	<b>\$ 15,455</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**  
**JUNE 30, 2014**

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**NOTE 3 – PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30, 2014:

Land and buildings	\$ 14,466,804
Construction in Progress	160,183
Vehicles	598,115
Furniture, fixtures, and equipment	<u>3,890,790</u>
	19,115,892
Less accumulated depreciation and amortization	<u>(10,013,337)</u>
Net Property and Equipment	<u><b>\$ 9,102,555</b></u>

Depreciation expense was \$859,122 for the year ended June 30, 2014.

**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>	
2015	\$ 201,793
2016	\$ 76,612

Rental expense for operating leases was \$159,891 for the year ended June 30, 2014.

**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, 2014 was \$857,301.

**NOTE 6 – LONG-TERM DEBT**

The following is a description of long-term debt at June 30, 2014:

Tax exempt industrial revenue bonds Series 2004 dated 12/28/04, variable interest rate effectively fixed through an interest rate swap. Matures January 2020.	\$ 1,586,975
Equipment Purchase Agreement dated 12/18/12. Interest rate at 4.44%. Matures January 2016.	180,707
Equipment Purchase Agreement dated December 13, 2013. Interest rate at 4.43%. Matures December 2016.	<u>703,098</u>
	<u><b>\$ 2,470,780</b></u>

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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

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

Maturities on long-term debt are as follows:

<u>Year Ending June 30,</u>	
2015	\$ 637,895
2016	618,148
2017	426,267
2018	293,412
2019	308,171
Thereafter	<u>186,887</u>
	<b><u>\$ 2,470,780</u></b>

Total interest expense on long-term debt and line-of-credit for the year ended June 30, 2014 was \$118,216.

**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, 2014 is \$3,526,426.

**Bank of America – Equipment Sublease Purchase Agreement 2012**

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 \$56,914.

**Bank of America – Note Agreement 2013**

On December 13, 2013, the Organization entered into an equipment sublease purchase agreement with Bank of America for the purchase of equipment. The total amount borrowed was \$834,635 with an interest rate of 4.43%. Monthly payments of principal and interest



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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

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

of \$24,709 began January 16, 2014 with the final payment due on December 16, 2016. Collateral securing this note includes the equipment purchased through the lease which is recorded at a cost of \$834,635 net of accumulated depreciation of \$113,953.

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 \$1,586,975 at June 30, 2014.

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 \$15,455 at June 30, 2014, 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, 2014, temporarily restricted net assets in the amount of \$311,693 were restricted 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. V12006 and V13006). 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.

**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

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

During the fiscal year ended June 30, 2014 the reimbursable expenses were as follows:

Total expenses		\$ 398,320
Less: Non-reimbursable expenses		<u>3,044</u>
Total reimbursable expenses		395,276
Available for Match		245,826
In-kind available for Match		<u>3,044</u>
Total available for Match		242,782
Required Match		<u>27,750</u>
Excess Match		<u><b>\$ 215,032</b></u>

**NOTE 10 – RETIREMENT PLAN**

The Organization has a 403(b) retirement plan covering all eligible employees. During 2013, 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 2014 was \$313,332.

**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 \$431,266 as of June 30, 2014.

The mix of receivables from patients and third-party payors at June 30, 2014 were as follows:

Medicare and Medicaid		24%
Private Insurance		38%
Self Pay		<u>38%</u>
		<u><b>100%</b></u>

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**MANATEE GLENS CORPORATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

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**NOTE 12 - RENTAL INCOME**

The Organization has signed agreements to rent commercial facilities to outside parties under operating lease agreements, expiring through 2017. Future minimum rental income is as follows:

Year Ending <u>June 30,</u>	<u>Amount</u>
2015	\$ 104,580
2016	\$ 93,725
2017	\$ 15,621

Current year rental income pursuant to these agreements was \$111,854.

**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.

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**MANATEE GLENS CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014**

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**NOTE 14 - SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through November 6, 2014, which is the date the financial statements were available to be issued.

The Organization has signed a letter of intent to affiliate with Centerstone of America which would be effective as early as January 1, 2015.

**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, 2014 and have issued our report thereon dated November 6, 2014, 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 19 - 31 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, 2014  
Bradenton, Florida

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

			<u>2014</u>	<u>2013</u>
<b>STATE OF FLORIDA CONTRACTS</b>				
IDP Line of Credit	QD1A9	QD1A9	\$ 60,430	\$ 60,430
Supported Employment	VS212		1,045	-
Central Florida Behavioral Health Network	QD1A9	QD1A9	9,132,166	9,295,601
YMCA Children, Youth & Family Services (Child Welfare)	MGCCM14	MGCCM13	1,648,301	1,615,306
YMCA Children, Youth & Family Services (Clincial)	MGCPP12	MGCPP12	18,568	33,372
VOCA	V12006	V11006	31,507	36,328
VOCA	V13006	V12006	85,776	74,673
Florida Council Against Sexual Violence	13RCP23	10RCP23	17,372	19,810
Florida Council Against Sexual Violence	13OAG23	12OAG23	7,522	7,314
Florida Council Against Sexual Violence	13GR23		41,122	-
Florida Council Against Sexual Violence	10bSAS23	10bSAS23	2,238	8,161
Manatee County Drug Court (FDLE & RECOVERY ACT)			136,364	182,264
Manatee County (CDBG)			-	26,788
City of Bradenton (CDBG/Shelter Plus)			18,527	109,134
Sarasota County Drug Court (SAMHSA)			136,364	65,993
Sarasota Health Department			77,595	11,124
Suncoast Partnership (TBRA)			18,035	17,057
Suncoast (Department of Children Families)			675,000	-
<b>TOTAL STATE CONTRACTS</b>			<u>12,107,932</u>	<u>11,563,355</u>
<b>OTHER LOCAL FUNDS</b>				
Board of County Commissioners – Program Funding			3,004,290	2,798,171
School Board of Manatee County			203,098	203,098
Manatee County Rural Health			40,956	40,956
Head Start			63,726	56,682
Armor			225,918	170,155
Miscellaneous Grants			39,929	131,487
<b>TOTAL OTHER FUNDING</b>			<u>3,577,917</u>	<u>3,400,549</u>
<b>CONTRIBUTIONS</b>				
			<u>148,176</u>	<u>159,610</u>
<b>CONTRIBUTIONS – IN-KIND</b>				
			<u>764,302</u>	<u>698,455</u>
<b>OTHER INCOME</b>				
Pinnacle Plaza			111,854	120,774
Investment income			31,814	40,776
Miscellaneous			148,239	114,983
Gain (Loss) on disposal of asset			(1,072)	10,276
<b>TOTAL OTHER INCOME</b>			<u>290,835</u>	<u>286,809</u>
<b>CLIENT FEE FOR SERVICE</b>				
			<u>12,023,005</u>	<u>11,212,499</u>
<b>TOTAL REVENUES</b>			<u>\$ 28,912,167</u>	<u>\$ 27,321,277</u>

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF PROGRAM/COST CENTER**  
**ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>EXPENSE CATEGORIES</u>	<u>BNET</u>	<u>CASE MANAGEMENT</u>	<u>CRISIS STABILIZATION</u>
<b>PERSONNEL EXPENSES</b>			
Salaries	\$ 115,320	\$ 1,011,269	\$ 2,268,902
Fringe benefits	24,036	214,189	485,363
Total personnel expenses	<u>139,356</u>	<u>1,225,458</u>	<u>2,754,265</u>
<b>OTHER EXPENSES</b>			
Building occupancy	3,431	22,264	58,297
Professional services	11,375	22,612	130,866
Travel	481	4,520	297
Equipment	3,944	33,423	113,855
Food services	-	-	119,479
Medical and pharmacy	89	934	85,535
Insurance	2,526	23,389	37,700
Interest paid	-	-	-
Operating supplies and expenses	112,077	80,107	175,036
Other	10,027	62,902	113,404
Donated items	-	-	17,296
Total other expenses	<u>143,950</u>	<u>250,151</u>	<u>851,765</u>
<b>TOTAL PERSONNEL AND OTHER EXPENSES</b>	<u>283,306</u>	<u>1,475,609</u>	<u>3,606,030</u>
<b>DISTRIBUTED INDIRECT COSTS</b>			
Administration	16,390	156,499	368,032
Total distributed indirect costs	<u>16,390</u>	<u>156,499</u>	<u>368,032</u>
Total actual operating expenses	299,696	1,632,108	3,974,062
<b>UNALLOWABLE COSTS</b>	(10,151)	(134,718)	(147,413)
<b>SAMH LINES-OF-CREDIT EQUIVALENT</b>	<u>-</u>	<u>-</u>	<u>-</u>
Total Allowable Actual Operating Expenses Excluding SAMH Credit Equivalent	<u>\$ 289,545</u>	<u>\$ 1,497,390</u>	<u>\$ 3,826,649</u>
<b>CAPITAL EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



<u>CRISIS SUPPORT</u>	<u>DAY/NIGHT</u>	<u>DETOX</u>	<u>FACT</u>	<u>FACT ENHANCEMENT</u>
\$ 1,445,831	\$ 306,061	\$ 357,420	\$ 691,697	\$ -
294,260	76,613	66,659	131,024	-
<u>1,740,091</u>	<u>382,674</u>	<u>424,079</u>	<u>822,721</u>	<u>-</u>
50,446	12,481	6,447	8,941	-
32,207	9,269	11,831	12,482	-
401	191	71	3,083	-
53,680	24,100	13,455	22,446	-
24,340	21,187	-	-	-
17,531	111	6,042	432	-
28,656	8,879	6,621	20,697	-
-	-	-	-	-
78,393	26,282	14,935	46,813	235,476
5,810	17,165	30,049	862	-
-	225,056	1,104	4,000	-
<u>291,464</u>	<u>344,721</u>	<u>90,555</u>	<u>119,756</u>	<u>235,476</u>
<u>2,031,555</u>	<u>727,395</u>	<u>514,634</u>	<u>942,477</u>	<u>235,476</u>
200,537	75,493	111,502	96,898	24,210
<u>200,537</u>	<u>75,493</u>	<u>111,502</u>	<u>96,898</u>	<u>24,210</u>
2,232,092	802,888	626,136	1,039,375	259,686
(28,726)	(54,401)	(32,211)	(7,466)	(1,865)
-	-	-	-	-
<u>\$ 2,203,366</u>	<u>\$ 748,487</u>	<u>\$ 593,925</u>	<u>\$ 1,031,909</u>	<u>\$ 257,821</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, 2014**

<u>EXPENSE CATEGORIES</u>	<u>INDIGENT DRUG PROG</u>	<u>INCIDENTAL</u>	<u>INPATIENT</u>
<b>PERSONNEL EXPENSES</b>			
Salaries	\$ -	\$ -	\$ 220,025
Fringe benefits	-	-	40,114
Total Personnel Expenses	<u>-</u>	<u>-</u>	<u>260,139</u>
<b>OTHER EXPENSES</b>			
Building occupancy	-	-	3,865
Professional services	-	-	21,581
Travel	-	-	35
Equipment	-	-	11,576
Food services	-	-	11,765
Medical and pharmacy	122,692	-	9,849
Insurance	-	-	3,741
Interest paid	-	-	-
Operating supplies and expenses	466	116,711	23,120
Other	-	-	41,311
Donated items	-	-	-
Total Other Expenses	<u>123,158</u>	<u>116,711</u>	<u>126,843</u>
<b>TOTAL PERSONNEL AND OTHER EXPENSES</b>	<u>123,158</u>	<u>116,711</u>	<u>386,982</u>
<b>DISTRIBUTED INDIRECT COSTS</b>			
Administration	13,563	12,407	39,784
Total Distributed Indirect Costs	<u>13,563</u>	<u>12,407</u>	<u>39,784</u>
Total Actual Operating Expenses	136,721	129,118	426,766
<b>UNALLOWABLE COSTS</b>	-	-	(43,776)
<b>SAMH LINES-OF-CREDIT EQUIVALENT</b>	<u>(60,430)</u>	<u>-</u>	<u>-</u>
Total Allowable Actual Operating Expenses Excluding SAMH Credit Equivalent	<u>\$ 76,291</u>	<u>\$ 129,118</u>	<u>\$ 382,990</u>
<b>CAPITAL EXPENDITURES</b>	<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>
\$ 186,490	\$ 907,417	\$ 282,479	\$ 826,266	\$ 215,388	\$ 204,583
42,287	155,019	56,328	185,029	50,818	48,229
<u>228,777</u>	<u>1,062,436</u>	<u>338,807</u>	<u>1,011,295</u>	<u>266,206</u>	<u>252,812</u>
2,383	23,456	30,160	31,048	2,710	4,512
3,441	153,965	5,701	19,429	4,301	4,057
3,883	134	60	4,230	6,258	3,241
8,449	21,983	23,748	32,184	8,045	7,755
-	-	12,308	-	-	-
246	427	3,952	866	296	271
4,424	12,760	5,944	21,240	5,421	5,076
-	-	-	-	-	-
9,226	52,882	26,055	84,396	15,874	17,268
-	96,348	3,260	40,135	-	-
-	278,894	-	-	-	-
<u>32,052</u>	<u>640,849</u>	<u>111,188</u>	<u>233,528</u>	<u>42,905</u>	<u>42,180</u>
<u>260,829</u>	<u>1,703,285</u>	<u>449,995</u>	<u>1,244,823</u>	<u>309,111</u>	<u>294,992</u>
13,296	144,209	45,940	134,126	25,322	28,952
<u>13,296</u>	<u>144,209</u>	<u>45,940</u>	<u>134,126</u>	<u>25,322</u>	<u>28,952</u>
274,125	1,847,494	495,935	1,378,949	334,433	323,944
(176)	(114,763)	(26,623)	(58,314)	(213)	(228)
-	-	-	-	-	-
<u>\$ 273,949</u>	<u>\$ 1,732,731</u>	<u>\$ 469,312</u>	<u>\$ 1,320,635</u>	<u>\$ 334,220</u>	<u>\$ 323,716</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, 2014**

<u>EXPENSE CATEGORIES</u>	<u>RECOVERY</u>	<u>RES2</u>	<u>TOTAL</u>
<b>PERSONNEL EXPENSES</b>			
Salaries	\$ 23,254	\$ 770,635	\$ 9,833,037
Fringe benefits	5,739	159,154	2,034,861
Total Personnel Expenses	<u>28,993</u>	<u>929,789</u>	<u>11,867,898</u>
<b>OTHER EXPENSES</b>			
Building occupancy	1,104	53,722	315,267
Professional services	481	74,125	517,723
Travel	6	117	27,008
Equipment	1,045	72,150	451,838
Food services	-	126,160	315,239
Medical and pharmacy	28	34,709	284,010
Insurance	625	15,500	203,199
Interest paid	-	-	-
Operating supplies and expenses	1,789	85,617	1,202,523
Other	-	36,730	458,003
Donated items	-	-	526,350
Total Other Expenses	<u>5,078</u>	<u>498,830</u>	<u>4,301,160</u>
<b>TOTAL PERSONNEL AND OTHER EXPENSES</b>	<u>34,071</u>	<u>1,428,619</u>	<u>16,169,058</u>
<b>DISTRIBUTED INDIRECT COSTS</b>			
Administration	3,356	146,758	1,657,274
Total Distributed Indirect Costs	<u>3,356</u>	<u>146,758</u>	<u>1,657,274</u>
Total Actual Operating Expenses	37,427	1,575,377	17,826,332
<b>UNALLOWABLE COSTS</b>	(35)	(102,869)	(763,948)
<b>SAMH LINES-OF-CREDIT EQUIVALENT</b>	-	-	(60,430)
Total Allowable Actual Operating Expenses Excluding SAMH Credit Equivalent	<u>\$ 37,392</u>	<u>\$ 1,472,508</u>	<u>\$ 17,001,954</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>
\$ 9,833,037	\$ 6,419,892	\$ 1,665,064	\$ 17,917,993
2,034,861	1,132,728	261,092	3,428,681
<u>11,867,898</u>	<u>7,552,620</u>	<u>1,926,156</u>	<u>\$ 21,346,674</u>
315,267	386,202	100,253	801,722
517,723	415,740	147,915	1,081,378
27,008	40,536	5,248	72,792
451,838	291,476	33,076	776,390
315,239	65,984	-	381,223
284,010	76,123	-	360,133
203,199	151,214	22,757	377,170
-	5,017	113,199	118,216
1,202,523	445,288	205,491	1,853,302
458,003	542,870	-	1,000,873
526,350	169,107	-	695,457
<u>4,301,160</u>	<u>2,589,557</u>	<u>627,939</u>	<u>7,518,656</u>
<u>16,169,058</u>	<u>10,142,177</u>	<u>2,554,095</u>	<u>28,865,330</u>
1,657,274	881,478	(2,538,752)	-
<u>1,657,274</u>	<u>881,478</u>	<u>(2,538,752)</u>	<u>-</u>
17,826,332	11,023,655	15,343	28,865,330
(763,948)	(11,023,655)	(15,343)	(11,802,946)
<u>(60,430)</u>	<u>-</u>	<u>-</u>	<u>(60,430)</u>
<u>\$ 17,001,954</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,001,954</u>
<u>\$ -</u>	<u>\$ 920,730</u>	<u>\$ -</u>	<u>\$ 920,730</u>

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF PROGRAM/COST CENTER**  
**ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>FUNDING SOURCES AND REVENUES</u>	<u>BNET</u>	<u>CASE MANAGEMENT</u>	<u>CRISIS STABILIZATION</u>
<b>TOTAL STATE SAMH FUNDING</b>			
Suncoast District	\$ -	\$ -	\$ -
Central Florida Behavioral Network	281,511	866,972	1,569,351
Total State SAMH Funding	<u>281,511</u>	<u>866,972</u>	<u>1,569,351</u>
<b>OTHER GOVERNMENT FUNDING</b>			
Other State Agency funding	-	-	-
YMCA Sarasota	-	-	-
Medicaid (Suncoast District)	-	64,260	(741)
Medicaid (Other District)	-	-	-
Medicaid waiver	-	195,082	209,816
Medicaid HMO	-	290,660	474,829
Local government	-	-	623,095
Total Other Government Funding	<u>-</u>	<u>550,002</u>	<u>1,306,999</u>
<b>ALL OTHER REVENUES</b>			
1st and 2nd party payments	-	12,885	196,499
3rd party payments	-	30,470	402,835
Medicare	-	16,049	2,780
Contributions and donations	-	-	-
Other	-	28,383	-
In-Kind	-	-	17,296
Total All Other Revenues	<u>-</u>	<u>87,787</u>	<u>619,410</u>
<b>TOTAL ACTUAL FUNDING</b>	<u><b>\$ 281,511</b></u>	<u><b>\$ 1,504,761</b></u>	<u><b>\$ 3,495,760</b></u>

<b>CRISIS SUPPORT</b>	<b>DAY/NIGHT</b>	<b>DETOX</b>	<b>FACT</b>	<b>FACT ENHANCEMENT</b>
\$ -	\$ -	\$ -	\$ -	\$ -
1,755,437	71,454	240,575	960,749	235,058
<u>1,755,437</u>	<u>71,454</u>	<u>240,575</u>	<u>960,749</u>	<u>235,058</u>
-	-	-	-	-
-	-	-	-	-
3,290	17,366	8,088	(225)	-
-	-	-	-	-
1,479	63,683	-	-	-
4,730	138,290	2,960	-	-
450,000	205,854	27,471	-	-
<u>459,499</u>	<u>425,193</u>	<u>38,519</u>	<u>(225)</u>	<u>-</u>
539	(5,817)	71,154	7,051	-
(142)	490	91,568	3,287	-
-	(46)	-	15,438	-
-	-	-	-	-
-	-	-	-	-
-	225,057	-	4,000	-
<u>397</u>	<u>219,684</u>	<u>162,722</u>	<u>29,776</u>	<u>-</u>
<b><u>\$ 2,215,333</u></b>	<b><u>\$ 716,331</u></b>	<b><u>\$ 441,816</u></b>	<b><u>\$ 990,300</u></b>	<b><u>\$ 235,058</u></b>

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF PROGRAM/COST CENTER**  
**ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<u>FUNDING SOURCES AND REVENUES</u>	<u>INDIGENT DRUG PROG</u>	<u>INCIDENTAL</u>	<u>INPATIENT</u>
<b>TOTAL STATE SAMH FUNDING</b>			
Suncoast District	\$ 60,430	\$ -	\$ -
Central Florida Behavioral Network	66,880	109,879	246,136
Total State SAMH Funding	<u>127,310</u>	<u>109,879</u>	<u>246,136</u>
<b>OTHER GOVERNMENT FUNDING</b>			
Other State Agency funding	-	18,035	-
YMCA Sarasota	-	-	-
Medicaid (Suncoast District)	-	-	-
Medicaid (Other District)	-	-	-
Medicaid waiver	-	-	-
Medicaid HMO	-	-	-
Local government	-	-	-
Total Other Government Funding	<u>-</u>	<u>18,035</u>	<u>-</u>
<b>ALL OTHER REVENUES</b>			
1st and 2nd party payments	-	-	-
3rd party payments	-	-	-
Medicare	-	-	-
Contributions and donations	-	-	-
Other	-	-	16,691
In-Kind	-	-	-
Total All Other Revenues	<u>-</u>	<u>-</u>	<u>16,691</u>
<b>TOTAL ACTUAL FUNDING</b>	<u><u>\$ 127,310</u></u>	<u><u>\$ 127,914</u></u>	<u><u>\$ 262,827</u></u>



<u>INTERVENTION</u>	<u>OP MEDICAL</u>	<u>OP DETOX</u>	<u>OUTPATIENT</u>	<u>OUTREACH</u>	<u>PREVENTION</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
396,259	531,631	175,969	408,850	369,256	335,757
<u>396,259</u>	<u>531,631</u>	<u>175,969</u>	<u>408,850</u>	<u>369,256</u>	<u>335,757</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	111,329	-	173,051	-	-
-	-	-	-	-	-
-	248,057	-	216,744	-	-
168	606,823	-	398,241	-	(200)
-	-	114,312	-	-	-
<u>168</u>	<u>966,209</u>	<u>114,312</u>	<u>788,036</u>	<u>-</u>	<u>(200)</u>
5,534	81,862	27,897	29,386	-	-
-	79,704	27,073	24,122	-	-
-	68,239	-	(99)	-	-
-	-	-	-	-	-
-	-	-	46,417	19	2,814
-	-	-	2	-	-
<u>5,534</u>	<u>229,805</u>	<u>54,970</u>	<u>99,828</u>	<u>19</u>	<u>2,814</u>
<b>\$ 401,961</b>	<b>\$ 1,727,645</b>	<b>\$ 345,251</b>	<b>\$ 1,296,714</b>	<b>\$ 369,275</b>	<b>\$ 338,371</b>

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF PROGRAM/COST CENTER**  
**ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

<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	19,458	569,057	(78,075)	9,132,164
Total State SAMH Funding	<u>19,458</u>	<u>569,057</u>	<u>(78,075)</u>	<u>9,192,594</u>
<b>OTHER GOVERNMENT FUNDING</b>				
Other State Agency funding	-	-	-	18,035
YMCA Sarasota	-	-	-	-
Medicaid (Suncoast District)	-	-	-	376,418
Medicaid (Other District)	-	-	-	-
Medicaid waiver	-	-	-	934,861
Medicaid HMO	-	3,061	-	1,919,562
Local government	-	124,303	-	1,545,035
Total Other Government Funding	<u>-</u>	<u>127,364</u>	<u>-</u>	<u>4,793,911</u>
<b>ALL OTHER REVENUES</b>				
1st and 2nd party payments	-	288,389	-	715,379
3rd party payments	-	395,636	-	1,055,043
Medicare	-	36,596	-	138,957
Contributions and donations	-	-	-	-
Other	-	-	-	94,324
In-Kind	-	-	-	246,355
Total All Other Revenues	<u>-</u>	<u>720,621</u>	<u>-</u>	<u>2,250,058</u>
<b>TOTAL ACTUAL FUNDING</b>	<u><b>\$ 19,458</b></u>	<u><b>\$ 1,417,042</b></u>	<u><b>\$ (78,075)</b></u>	<u><b>\$ 16,236,563</b></u>

TOTAL FOR ALL STATE DESIGNATED SAMH COST CENTERS	NON-SAMH COST CENTER	ADMINISTRATION	TOTAL FUNDING
\$ 60,430	\$ -	\$ -	\$ 60,430
9,132,164	2	-	9,132,166
<u>9,192,594</u>	<u>2</u>	<u>-</u>	<u>9,192,596</u>
18,035	2,897,302	-	2,915,337
-	-	-	-
376,418	93,136	-	469,554
-	24,864	-	24,864
934,861	276,431	-	1,211,292
1,919,562	587,247	-	2,506,809
1,545,035	2,032,882	-	3,577,917
<u>4,793,911</u>	<u>5,911,862</u>	<u>-</u>	<u>10,705,773</u>
715,379	1,282,646	-	1,998,025
1,055,043	1,361,259	-	2,416,302
138,957	3,257,202	-	3,396,159
-	148,176	-	148,176
94,324	198,339	(1,829)	290,834
246,355	517,947	-	764,302
<u>2,250,058</u>	<u>6,765,569</u>	<u>(1,829)</u>	<u>9,013,798</u>
<u>\$ 16,236,563</u>	<u>\$ 12,677,433</u>	<u>\$ (1,829)</u>	<u>\$ 28,912,167</u>

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF PROGRAM/COST CENTER**  
**ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

COST CENTER	BNET	CASE MANAGEMENT	CRISIS STABILIZATION
Direct expenses	\$ 283,306	\$ 1,475,609	\$ 3,606,030
Indirect expenses	16,390	156,499	368,032
Total expenses	\$ 299,696	\$ 1,632,108	\$ 3,974,062
Actual Units	N/A	21,557.00	7,629.00
Service Expense Ratio	N/A	\$ 68.45	\$ 472.67
Administrative Expense Ratio	N/A	7.26	48.24
Total Rate	-	75.71	520.91
Contract Rate	-	63.21	342.83
Calculated Service Expense Rate	-	63.21	342.83
Calculated Administrative Expense Rate	-	-	-
Provider Reimbursed Rate	\$ -	\$ 63.21	\$ 342.83
Service Expense Ratio	N/A	100.00%	100.00%
Administrative Expense Ratio	N/A	0.00%	0.00%

<b>CRISIS SUPPORT</b>	<b>DAY/NIGHT</b>	<b>DETOX</b>	<b>FACT</b>	<b>FACT ENHANCEMENT</b>
\$ 2,031,555 200,537	\$ 727,395 75,493	\$ 514,634 111,502	\$ 942,477 96,898	\$ 235,476 24,210
\$ 2,232,092	\$ 802,888	\$ 626,136	\$ 1,039,375	\$ 259,686
54,555.00	5,405.00	712.00	20,831.00	4,701.00
\$ 37.24 3.68	\$ 134.58 13.97	\$ 722.80 156.60	\$ 45.24 4.65	\$ 50.09 5.15
40.92	148.55	879.40	49.89	55.24
41.34	71.48	291.44	45.47	50.00
37.24 4.10	71.48 -	291.44 -	45.24 0.23	50.00 -
\$ 41.34	\$ 71.48	\$ 291.44	\$ 45.47	\$ 50.00
90.08% 9.92%	100.00% 0.00%	100.00% 0.00%	99.50% 0.50%	100.00% 0.00%

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF PROGRAM/COST CENTER**  
**ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

COST CENTER	INDIGENT DRUG PROG	INCIDENTAL	INPATIENT
Direct expenses	\$ 123,158	\$ 116,711	\$ 386,982
Indirect expenses	13,563	12,407	39,784
Total expenses	\$ 136,721	\$ 129,118	\$ 426,766
Actual Units	2,546.60	2,232.90	784.00
Service Expense Ratio	\$ 48.36	\$ 52.27	\$ 493.60
Administrative Expense Ratio	5.33	5.56	50.74
Total Rate	53.70	57.83	544.34
Contract Rate	50.00	50.00	385.58
Calculated Service Expense Rate	48.36	50.00	385.58
Calculated Administrative Expense Rate	1.64	0.03	-
Provider Reimbursed Rate	\$ 50.00	\$ 50.03	\$ 385.58
Service Expense Ratio	96.72%	99.94%	100.00%
Administrative Expense Ratio	3.28%	0.06%	0.00%

<u>INTERVENTION</u>	<u>OP MEDICAL</u>	<u>OP DETOX</u>	<u>OUTPATIENT</u>	<u>OUTREACH</u>	<u>PREVENTION</u>
\$ 260,829 13,296	\$ 1,703,285 144,209	\$ 449,995 45,940	\$ 1,244,823 134,126	\$ 309,111 25,322	\$ 294,992 28,952
\$ 274,125	\$ 1,847,494	\$ 495,935	\$ 1,378,949	\$ 334,433	\$ 323,944
7,719.70	4,973.90	2,614.00	15,003.20	9,278.00	7,137.97
\$ 33.79 1.72	\$ 342.44 28.99	\$ 172.15 17.57	\$ 82.97 8.94	\$ 33.32 2.73	\$ 41.33 4.06
35.51	371.43	189.72	91.91	36.05	45.39
57.26	368.69	78.90	91.09	41.21	45.20
33.79 23.47	342.44 26.25	78.90 -	82.97 8.12	33.32 7.89	41.33 3.87
\$ 57.26	\$ 368.69	\$ 78.90	\$ 91.09	\$ 41.21	\$ 45.20
59.01% 40.99%	92.88% 7.12%	100.00% 0.00%	91.09% 8.91%	80.86% 19.14%	91.42% 8.58%

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF PROGRAM/COST CENTER**  
**ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

COST CENTER	<u>RECOVERY</u>	<u>RES2</u>	<u>TOTAL</u>
Direct expenses	\$ 34,071	\$ 1,428,619	\$ 16,169,058
Indirect expenses	<u>3,356</u>	<u>146,758</u>	<u>1,657,274</u>
Total expenses	\$ 37,427	\$ 1,575,377	\$ 17,826,332
Actual Units	499.84	4,423.00	
Service Expense Ratio	\$ 68.16	\$ 323.00	
Administrative Expense Ratio	<u>6.71</u>	<u>33.18</u>	
Total Rate	74.87	356.18	
Contract Rate	38.99	174.03	
Calculated Service Expense Rate	38.99	174.03	
Calculated Administrative Expense Rate	-	-	
Provider Reimbursed Rate	<u>\$ 38.99</u>	<u>\$ 174.03</u>	
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, 2014**

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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, 2014

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	8,761	3,730	5,031	1,684,129	1,700,890	\$ -
Adult SA	Outpatient Detox	\$ 78.90	5,840	1,587	4,253	\$ 175,969	\$ 335,562	\$ -
Adult SA	Detox (Res)	\$ 291.44	1,050	593	457	\$ 125,797	\$ 133,188	\$ -
MH – Mental Health								
SA – Substance Abuse								
Adult Crisis Stabilization		\$ 342.83	6,096	1,850	4,246	\$ 1,377,227	1,455,656	
Children Crisis Stabilization		\$ 342.83	2,190	1,867	323	192,124	110,734	
DETOX		\$ 291.44	475	13	462	114,778	134,500	
Total			<u>8,761</u>	<u>3,730</u>	<u>5,031</u>	<u>\$ 1,684,129</u>	<u>\$ 1,700,890</u>	

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**MANATEE GLENS CORPORATION  
SCHEDULE OF STATE EARNINGS  
FOR THE YEAR ENDED JUNE 30, 2014**

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Total Expenditures	\$ 28,865,330
Less other State and Federal funds	(6,563,960)
Less non-match SAMH funds	(4,704,576)
Less unallowable costs per 65-E14, FAC	<u>(1,092,979)</u>
Total Allowable Expenditures (Sum of lines 1,2,3, and 4)	16,503,815
Maximum Available Earnings (Line 5 times 75%)	12,377,861
Amount of State Funds Requiring Match	<u>4,858,766</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, 2014**

Program Title/Agencies	CFDA/ CSFA Number	Contract Number	Federal/ State Expenditures	Transfers to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH</b>				
<b><u>INDIRECT PROGRAMS</u></b>				
<b>Passed through Central Florida Behavioral Health Network, Inc.</b>				
Temporary Assistance to Needy Families	93.558	CF1241-1203 (QA026)	\$ 112,798	\$ -
Block Grants for Community Mental Health Services	93.958	CF1241-1203 (QA026)	523,425	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	CF1241-1203 (QA026)	1,216,682	-
Medical Assistance Program	93.778	CF1241-1203 (QA026)	261,143	-
State Children's Health Insurance program	93.767	CF1241-1203 (QA026)	199,952	-
<b>Passed through Sarasota Family YMCA, Inc.</b>				
Promoting Safe and Stable Families	93.556	MGCCM14	13,186	-
Temporary Assistance to Needy Families	93.558	MGCCM14	311,529	-
Child Welfare Services	93.645	MGCCM14	60,987	-
Foster Care - Title IV-E	93.658	MGCCM14	398,889	-
Adoption Assistance	93.659	MGCCM14	192,851	-
Child Abuse Prevention and Treatment	93.669	MGCCM14	1,648	-
Chafee Foster Care Independence Program	93.674	MGCCM14	77,470	-
<b>Passed through Department of Children and Families</b>				
Block Grants for Community Mental Health Services	93.958	QH4A6	675,000	-
<b>Passed through Sarasota County</b>				
SAMHSA Projects of Regional and National Significance	93.243	PO 131798	136,364	-
<b>Passed through Florida Department of Health</b>				
Health Center Program	93.224	SCC20	77,595	-
<b>Total U.S. Department of Health</b>			<u>4,259,519</u>	<u>-</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<b><u>INDIRECT PROGRAMS</u></b>				
<b>Passed through the Florida Department of Legal Affairs</b>				
Victims of Crime Act / Victims Assistance	16.575	V1 2006	31,507	-
Victims of Crime Act / Victims Assistance	16.575	V1 3006	85,776	-
<b>Passed through the Florida Council Against Sexual Violence</b>				
Violence Against Women Sexual Assault Services Program	16.017	10bSAS23	2,238	-
<b>Total U.S. Department of Justice</b>			<u>119,521</u>	<u>-</u>

MANATEE GLENS CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2014

Program Title/Agencies	CFDA CSFA Number	Contract Number	Federal/ State Expenditures	Transfers to Subrecipients
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<b><u>INDIRECT PROGRAMS</u></b>				
<b>Passed through State of Florida, Department of Education, Division of Vocational Rehabilitation</b>				
Supported Employment Project	84.126	VS212	1,045	-
<b>Total U.S. Department of Education</b>			<u>1,045</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
<b><u>INDIRECT PROGRAMS</u></b>				
<b>Passed through County of Manatee</b>				
Community Development Block Grants	14.218	B-12-UC-12-0018	18,527	-
<b>Passed through Suncoast Partnership to End Homelessness</b>				
Supportive Housing Program	14.235	FL29B700007 FL0437L4H001201	18,035	-
<b>Total U.S. Department of Housing and Urban Development</b>			<u>36,562</u>	<u>-</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<b><u>INDIRECT PROGRAMS</u></b>				
<b>Passed through County of Manatee</b>				
FDLE Edward Byrne Memorial Justice Assistance Grant	16.738	2014-JAGC-MANA-1-E5-025	81,585	-
FDLE Edward Byrne Memorial Justice Assistance Grant	16.738	2013-JAGC-MANA-2-D7-099	42,086	-
FDLE Edward Byrne Memorial Justice Assistance Grant	16.738	2013-DJ-BX-0125	24,516	-
<b>Total U.S. Department of Justice</b>			<u>148,187</u>	<u>-</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><b>4,564,834</b></u>	<u>-</u>

**MANATEE GLENS CORPORATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2014**

Program Title/Agencies	CFDA CSFA Number	Contract Number	Federal/ State Expenditures	Transfers to Subrecipients
<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>				
Substance Abuse Prevention Services	60.034	CF1241-1203 (QA026)	4,821	-
IDP Line of Credit	UNK	CF1241-1203 (QA026)	60,430	-
<b>Passed through YMCA Children, Youth and Family Services</b>				
Community Based Care (CBC) Supports	60.094	MGCCM14	591,740	-
Community Based Care (CBC) Supports	60.094	MGCPP12	18,568	-
<b>TOTAL STATE OF FLORIDA, DEPARTMENT OF CHILDREN AND FAMILIES, SAMH PROGRAM OFFICE, REGION 23</b>			<b>675,559</b>	<b>-</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	13RCP23	17,372	-
Florida Council Against Sexual Violence	41.010	13OAG23	7,522	-
Rape Crisis Centers	64.069	13GR23	41,122	-
<b>Total State of Florida, Department of Health</b>			<b>66,016</b>	<b>-</b>
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>			<b>741,575</b>	<b>-</b>
<b>TOTAL FEDERAL AND STATE EXPENDITURES</b>			<b>\$ 5,306,409</b>	<b>\$ -</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**

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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, 2014, 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, 2014.

#### 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, 2014  
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, 2014. 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, 2014.

## 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, 2014  
Bradenton, Florida

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**MANATEE GLENS CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PROGRAMS AND STATE PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2014**

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**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>
Foster Care – Title IV-E	93.658
Medical Assistance Program	93.778
SAMHSA Projects of Regional and National Significance	93.243
Block Grants for Community Mental Health Services	93.958

<b><u>Identification of Major State Projects</u></b>	<b><u>CSFA Number</u></b>
Community Based Care (CBC) Supports	60.094

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**MANATEE GLENS CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PROGRAMS AND STATE PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2014**

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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 41. 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

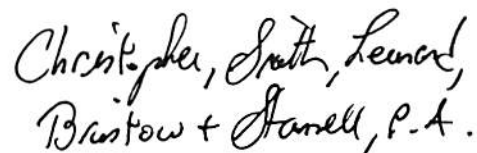
We have audited the financial statements of Manatee Glens Corporation as of and for the fiscal year ended June 30, 2014, and have issued our report thereon dated November 6, 2014.

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, 2014, 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.

A handwritten signature in cursive script that reads "Christopher, Smith, Leonard, Bristow + Stanell, P.A.".

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

November 6, 2014  
Bradenton, Florida