

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

NORTHSIDE BEHAVIORAL HEALTH CENTER, INC.
(Formerly known as Northside Mental Health Center, Inc.)

June 30, 2015

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RIVERO, GORDIMER & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

Herman V. Lazzara Stephen G. Douglas
Marc D. Sasser Michael E. Helton
Sam A. Lazzara
Cesar J. Rivero, of Counsel
Richard B. Gordimer, of Counsel

INDEPENDENT AUDITORS' REPORT

Board of Directors
Northside Behavioral Health Center, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Northside Behavioral Health Center, Inc., formerly known as Northside Mental Health Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, cash flows, and functional expenses 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 Northside Behavioral Health Center, Inc. as of June 30, 2015, 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 Northside Behavioral Health Center, Inc.'s 2014 financial statements, and our report dated December 18, 2014, 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, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

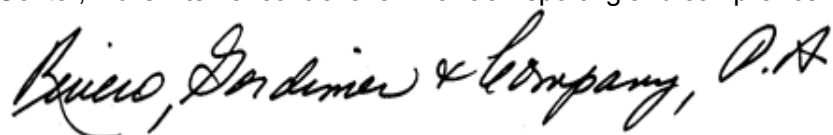
Other Information

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, *Rules of the Florida Auditor General*, 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.

The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is also not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2015, on our consideration of Northside Behavioral Health Center, Inc.'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 Northside Behavioral Health Center, Inc.'s internal control over financial reporting and compliance.



Tampa, Florida
December 22, 2015

Northside Behavioral Health Center, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 2015
(With comparative total for 2014)

	2015			Total June 30, 2014
	Unrestricted	Temporarily Restricted	Total	
ASSETS				
Current assets				
Cash and cash equivalents (notes A4, and I)	\$ 266,371	\$ -	\$ 266,371	\$ 565,697
Investments (note A5)	-	-	-	44,697
Grants receivable (note A6)	746,464	-	746,464	769,961
Patient accounts receivable (note A7)	442,814	-	442,814	561,033
Inventories (note A13)	121,744	-	121,744	138,524
Prepaid expenses	32,436	-	32,436	40,051
Total current assets	1,609,829	-	1,609,829	2,119,963
Property and equipment, net of accumulated depreciation (notes A8 and C)	1,358,438	917,763	2,276,201	2,460,391
Due from related parties (note H)	11,396	-	11,396	17,543
Other assets	3,124	-	3,124	3,124
Total assets	\$ 2,982,787	\$ 917,763	\$ 3,900,550	\$ 4,601,021
LIABILITIES AND NET ASSETS				
Current liabilities				
Current portion of long-term debt	\$ -	\$ -	\$ -	\$ 70,901
Line of credit (note E)	500,000	-	500,000	450,000
Accounts payable	195,294	-	195,294	180,955
Accrued expenses	883,643	-	883,643	651,011
Accrued compensated absences	222,218	-	222,218	246,511
Total current liabilities	1,801,155	-	1,801,155	1,599,378
Commitments and contingencies (notes G and J)	-	-	-	-
Total liabilities	1,801,155	-	1,801,155	1,599,378
Net assets				
Unrestricted	1,181,632	-	1,181,632	2,026,784
Temporarily restricted (note D)	-	917,763	917,763	974,859
Total net assets	1,181,632	917,763	2,099,395	3,001,643
Total liabilities and net assets	\$ 2,982,787	\$ 917,763	\$ 3,900,550	\$ 4,601,021

The accompanying notes are an integral part of this statement.

Northside Behavioral Health Center, Inc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2015
(With comparative total for 2014)

	2015			Total June 30, 2014
	Unrestricted	Temporarily Restricted	Total	
OPERATING REVENUE				
Net patient service revenue (notes A7 and K)	\$ 2,552,469	\$ -	\$ 2,552,469	\$ 3,444,706
Public support				
Grant revenue (note A6)	7,281,851	-	7,281,851	7,533,562
Contributed services (note A10)	3,820	-	3,820	3,456
Contributions	34,507	-	34,507	34,069
Other	108,506	-	108,506	150,749
Total operating revenue	9,981,153	-	9,981,153	11,166,542
OPERATING EXPENSES (note A14)				
Outpatient	2,547,772	-	2,547,772	2,905,819
Acute care	2,627,695	-	2,627,695	2,887,250
Community support	4,166,749	-	4,166,749	4,590,159
Administrative	1,533,773	-	1,533,773	1,679,795
Total operating expenses	10,875,989	-	10,875,989	12,063,023
Operating loss	(894,836)	-	(894,836)	(896,481)
OTHER CHANGES IN NET ASSETS				
Net assets released from restrictions (note D)	57,096	(57,096)	-	-
Gain on disposal of equipment	8,324	-	8,324	-
Interest income	366	-	366	214
Interest expense	(16,102)	-	(16,102)	(8,221)
	49,684	(57,096)	(7,412)	(8,007)
CHANGE IN NET ASSETS	(845,152)	(57,096)	(902,248)	(904,488)
NET ASSETS AT BEGINNING OF YEAR	2,026,784	974,859	3,001,643	3,906,131
NET ASSETS AT END OF YEAR	\$ 1,181,632	\$ 917,763	\$ 2,099,395	\$ 3,001,643

The accompanying notes are an integral part of this statement.

Northside Behavioral Health Center, Inc.

STATEMENT OF CASH FLOWS

For the year ended June 30, 2015

Cash flows from operating activities	
Change in net assets	<u>\$ (902,248)</u>
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation and amortization	184,014
Gain on disposal of property and equipment	(8,324)
Decrease in grant and patient accounts receivable	141,716
Decrease in inventories	16,780
Decrease in prepaid expenses and other assets	7,615
Decrease in due from related parties	6,147
Increase in accounts payable, accrued expenses and compensated absences	<u>222,678</u>
Total adjustments	<u>570,626</u>
Net cash used by operating activities	<u>(331,622)</u>
Cash flows from investing activities	
Proceeds from sale of investments	44,697
Cash received from sale of equipment	<u>8,500</u>
Net cash provided by investing activities	<u>53,197</u>
Cash flows from financing activities	
Proceeds from line of credit	50,000
Payments on long-term debt	<u>(70,901)</u>
Net cash used by financing activities	<u>(20,901)</u>
Net decrease in cash and cash equivalents	(299,326)
Cash and cash equivalents at June 30, 2014	<u>565,697</u>
Cash and cash equivalents at June 30, 2015	<u><u>\$ 266,371</u></u>
Supplemental disclosures of cash flow information	
Cash paid during the year	
Interest	<u>\$ 16,102</u>
Taxes	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this statement.

Northside Behavioral Health Center, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the year ended June 30, 2015

	Program Expenses				Administrative	Combined Total
	Outpatient	Acute Care	Community Support	Total		
Salaries, benefits and taxes	\$ 1,444,614	\$ 1,743,341	\$ 2,730,883	\$ 5,918,838	\$ 1,342,287	\$ 7,261,125
Client service supplies	271,661	225,153	371,171	867,985	-	867,985
Client costs	444	6,804	249,410	256,658	-	256,658
Conferences, conventions and meetings	961	714	796	2,471	409	2,880
Food services	586	132,040	59,812	192,438	-	192,438
Insurance	95,020	70,043	101,632	266,695	22,977	289,672
Equipment repairs and maintenance	206,220	55,936	103,433	365,589	3,899	369,488
Miscellaneous	10,503	4,058	9,159	23,720	3,671	27,391
Office	102,537	59,043	154,216	315,796	31,935	347,731
Professional fees	19,695	14,769	30,464	64,928	2,322	67,250
Contract services	185,683	200,723	96,285	482,691	29,699	512,390
Occupancy	118,328	68,732	183,885	370,945	53,197	424,142
Travel	23,609	10,238	29,115	62,962	9,863	72,825
Total expenses before depreciation	2,479,861	2,591,594	4,120,261	9,191,716	1,500,259	10,691,975
Depreciation	67,911	36,101	46,488	150,500	33,514	184,014
Total expenses	\$ 2,547,772	\$ 2,627,695	\$ 4,166,749	\$ 9,342,216	\$ 1,533,773	\$ 10,875,989

The accompanying notes are an integral part of this statement.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2015

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A description of the organization and a summary of its significant accounting policies consistently applied in the preparation of the accompanying financial statements follow:

1. Organization and Activities

Northside Behavioral Health Center, Inc. (the "Center") (formerly known as Northside Mental Health Center, Inc.) is a non-profit organization that provides behavioral health services through extensive outpatient treatment, supervised housing, and other community support services through their facilities in Tampa, Florida. Support for the Center comes primarily from public grants and fees for patient services.

2. Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis and are prepared under the guidance of the Financial Accounting Standards Codification (FASB ASC). FASB ASC 958 requires the display of the financial statements based on the concept of net assets. Net assets are identified as unrestricted, temporarily restricted, or permanently restricted.

3. Use of Estimates

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

4. Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid debt instruments with a maturity of three months or less, at the date of purchase. Cash equivalents approximated \$5,000 at June 30, 2015. Included in cash and cash equivalents is \$444 held in trust for a certain client of the Center.

5. Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair value in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets. There are no investments at June 30, 2015.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2015

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

6. Grant Revenue and Receivables

Grant revenue is received from federal, state and local sources. Grant revenue is recorded based upon the terms of the grantor allotment, which generally provides that revenues are earned when the allowable costs of the specific grant provisions have been incurred. Such revenues are subject to audit by the grantor, and if the examination results in a deficiency of allowable expenses, the Center would be required to refund any deficiencies.

Grant receivables relate to support received from federal, state and local sources. None of the amounts receivable at June 30, 2015 are deemed to be uncollectible. Therefore, no provisions for uncollectible amounts have been made in relation to the grant receivables in the accompanying financial statements.

7. Net Patient Service Revenue and Receivables

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered. Accordingly, the Center provides an allowance for accounts it deems to be uncollectible based on management estimates. An allowance of \$279,000 is included in relation to the patient accounts receivable at June 30, 2015 in the accompanying financial statements.

The Center has agreements with third-party payors that provide for payments at amounts different from established rates. The basis for payment to the Center under these agreements includes capitated payments and discounts from established charges.

8. Property and Equipment

Property and equipment acquisitions are recorded at cost. The Center capitalizes asset acquisitions that exceed \$1,000. Property and equipment donated for the Center's operations are recorded as additions to the temporarily restricted net assets at fair value at the date of receipt and as a transfer to unrestricted net assets when the assets are placed in service.

Depreciation and amortization of property and equipment are provided using the straight-line method over the estimated useful lives of 3 to 20 years for equipment, 3 years for vehicles, 5 to 10 years for leasehold improvements, 40 years for capital improvements, and 40 years for certain capital leases.

Routine maintenance, repairs, renewals and replacement costs are expensed when incurred. Expenditures that materially increase values, change capacities, or extend useful lives are capitalized. Upon sale or retirement of property and equipment, the cost and related accumulated depreciation are eliminated from the respective accounts and the resulting gain or loss is reported as other changes in net assets.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2015

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

9. Statements of Activities and Changes in Net Assets

Transactions deemed by management to be ongoing, major or central to the provision of health care services are classified as operating revenue and expenses. Peripheral or incidental transactions are reported as other changes in net assets.

10. Contributed Services

Contributions of services are recognized as in-kind contributions if the services create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing such skills, and would have to be purchased if not provided by donation.

Other types of contributed or volunteer services are not recognized as revenue. Total contributed services recognized for the year ended June 30, 2015 were approximately \$3,800.

11. Charity Care

The Center 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 Center does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

12. Income Taxes

The Center has been recognized as exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been presented in these financial statements. The Center has not reported any unrelated business income; however, such status is subject to final determination upon examination, if any, of the related income tax returns by the appropriate taxing authorities.

The Center is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax years after 2011 remain subject to examination by federal and state taxing authorities.

13. Inventory

Inventory consists of drug stock held by the Center for patient use, and is stated at the lower of cost (first-in, first-out method) or market.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2015

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

14. Functional Allocation of Expenses

The costs of providing the various programs have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs benefited.

15. Comparative Information

The financial statements include certain prior period summarized comparative information in total, but not by net asset class. 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 Center's financial statements for the year ended June 30, 2014, from where it was derived.

NOTE B - CHARITY CARE

The Center maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges foregone for services and supplies furnished under its charity care policy.

The following summarizes the approximate level of charity care provided during the year ended June 30, 2015:

Charges foregone, based on established rates	<u>\$ 2,400,000</u>
Equivalent percentage of charity care patient charges foregone to total patient service charges based on established rates	<u>48%</u>

NOTE C - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2015:

Land	\$ 745,502
Building and improvements	1,086,382
Equipment and furnishings	682,878
Leasehold improvements	69,635
Vehicles	412,668
Assets under capital lease	<u>4,850,711</u>
	7,847,776
Less accumulated depreciation and amortization	<u>(5,571,575)</u>
	<u>\$ 2,276,201</u>

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2015

NOTE C - PROPERTY AND EQUIPMENT - Continued

Construction of the Center's main operating facility was completed in September 1993. The Center agreed to donate the land and related assets to the State of Florida (the "State") and entered into a lease for the facility from the State for \$1 per year through June 30, 2034. The Center agreed to provide behavioral health services as part of the lease agreement, pursuant to Chapters 394 and 395, Florida Statutes, and intermediate services as a licensed Employee Assistance Program pursuant to Chapter 397, Florida Statutes.

The building has been reflected as a capital lease for reporting purposes, since the Center has leased the building from the State for its entire estimated useful life. Transfer of the title of the land and related assets to the State has not been completed. The cost of the facility paid by Center funds of approximately \$600,000 is also included in the asset under capital lease.

The State rules governing mental health services contractors stipulate that the State can recover its proportionate share of State funds used to acquire real property or equipment if the asset is sold prior to expiration of the holding period in which the State has interest in the assets. The State can also recover its proportionate share of the market value or the asset itself if any property or equipment is no longer used for its original authorized purpose, or State approved alternative use, during the holding period. The holding period is defined as 20 to 40 years for real property and the contract approved useful life for equipment.

There were no pending transactions requiring return of State funds on property and equipment as of June 30, 2015.

Amounts relevant to assets acquired with State funds are summarized below:

Depreciation expense for property and equipment acquired with State funds	<u>\$ 62,005</u>
Cost, net of accumulated depreciation and amortization of property and equipment, acquired with State funds and possessed by the Center	<u>\$ 867,364</u>

As the Center considered the appropriations for construction of the facility restricted by the terms of the lease as donations for specific operating purposes, it reflected the cost of the facility in the temporarily restricted net assets in the year of the lease inception. Such amount is to be amortized over the life of the lease as the restrictions or use of the facility expires. Approximately \$57,000 was amortized for the year ended June 30, 2015.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2015

NOTE D - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are comprised of the following at June 30, 2015:

Temporarily restricted funds relating to the facility	\$ 792,546
Temporarily restricted funds contributed by the Center	<u>125,217</u>
	<u>\$ 917,763</u>

The net assets released from restriction consisted of the following for the year ended June 30, 2015:

Depreciation of assets relating to facility	<u>\$ 57,096</u>
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NOTE E - LINE OF CREDIT

The Center has a line of credit from a commercial bank in the amount of \$500,000 at June 30, 2015. The line expires December 31, 2015 and is secured by all assets of the Center. Interest is due monthly at the greater of 3.00% or the LIBOR rate (.75% at June 30, 2015) plus 2.75%, and principal is due on demand. There was \$500,000 drawn under the line of credit as of June 30, 2015.

NOTE F - EMPLOYEE BENEFIT PLANS

The Center maintains a fully insured health care plan, administered by a health insurance provider. The plan provides care under both an HMO and PPO option that is available to all full-time employees. Total health care costs for the Center were approximately \$600,000 for the year ended June 30, 2015.

The Center also offers employees the option of purchasing disability insurance coverage administered through a life insurance company. Under this program, the Center will cover 50% of the disability insurance premiums for employees that elect coverage. Total expenses related to this program were approximately \$12,000 for the year ended June 30, 2015.

The Center has established the Northside Mental Health Center, Inc. Money Purchase Pension Plan (the "Plan"). The Plan, effective as of July 1, 1987, is intended to meet the requirements of Sections 401 and 501 of the Internal Revenue Code. The Plan provides for an annual defined contribution of four to ten percent of eligible wages based on years of service. All employees with a minimum of one year of service, 21 years of age, and 1,000 hours of service per fiscal year are eligible for the Plan. Plan benefits vest after three years of service. Contributions expensed to the Plan for the year ended June 30, 2015 were approximately \$253,000 of which approximately \$230,000 is included in accrued expenses at June 30, 2015.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2015

NOTE G - OPERATING LEASES

The Center leases office and outpatient facilities and certain operating equipment under noncancelable leases. Approximate future minimum lease payments under operating leases that have initial or remaining lease terms in excess of one year are as follows:

<u>Year ending June 30,</u>	
2016	\$ 70,000
2017	34,000
2018	<u>19,000</u>
	<u>\$ 123,000</u>

Rental expense for all operating leases was approximately \$100,000 for the year ended June 30, 2015.

NOTE H - RELATED PARTY TRANSACTIONS AND RELATIONSHIPS

Northside Properties, Inc. ("NPI") was incorporated for the purpose of obtaining financing for the construction of residential apartment units under Section 202 of the Housing Act of 1959, and to provide elderly and handicapped persons with housing facilities designed to meet their needs. The Board of Directors of NPI consists of five members of the Center's Board of Directors.

The Center provides administrative services to NPI. The amounts charged by the Center for these services were \$36,567 for the year ended June 30, 2015. This amount is presented in other operating revenue in the accompanying financial statements.

The amount due from related parties of \$11,366 at June 30, 2015, represents amounts advanced for costs associated with administrative services. Six residential facilities have been constructed or acquired in prior years, and NPI is leasing these facilities to tenants.

NOTE I - CONCENTRATIONS OF CREDIT RISK

Financial instruments which potentially subject the Center to concentrations of credit risk consist of cash and cash equivalents. The Center maintains its cash and cash equivalents with financial institutions it considers of high credit quality.

NOTE J - ECONOMIC DEPENDENCY

The Center receives a substantial amount of funding (approximately 72% of total operating revenue during the year ended June 30, 2015) from federal, state and local grants. The availability and funding of such grants are subject to change with little or no advance notice.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2015

NOTE K - MEDICAID REVENUE

The Center is a qualified provider of Medicaid behavioral health services. Net revenues from the Medicaid program were approximately \$1,900,000 or 75% of the Center's net patient service revenue for the year ended June 30, 2015.

NOTE L - SUBSEQUENT EVENTS

The Center has evaluated events and transactions occurring subsequent to June 30, 2015 as of December 22, 2015 which is the date the financial statements were available to be issued.

On December 14, 2015, Northside entered into a management services agreement with Behavioral Health Management Services, Inc. ("BayCare"). Under the agreement, BayCare will provide executive management of the business operations which will include overseeing the financial operations and managing the day-to-day operations of Northside. The agreement is effective January 1, 2016 for an initial term of three years with continual automatic one year extensions after the initial term. Either party may terminate this agreement at any time with proper notice, as defined in the agreement. During the term of the agreement, Northside will reimburse BayCare for the salary and benefits of the management employees and also pay Bay Care a monthly management fee.

Additionally, the terms of the management services agreement requires BayCare to provide Northside with a \$1,000,000 revolving line of credit promissory note. Interest will accrue at 3% per annum on outstanding balances. Unless extended by BayCare, on the first anniversary of the promissory note effective date, the outstanding balance shall convert to a fully amortized loan which is payable monthly over five years.

COMPLIANCE REPORTS

INDEPENDENT AUDITORS' 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

NORTHSIDE BEHAVIORAL HEALTH CENTER, INC.

June 30, 2015



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INDEPENDENT AUDITORS' 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

Board of Directors
 Northside Behavioral Health Center, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Northside Behavioral Health Center, Inc., formerly known as Northside Mental Health Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, 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 December 22, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northside Behavioral Health Center, Inc.'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 Northside Behavioral Health Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Northside Behavioral Health Center, Inc.'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.

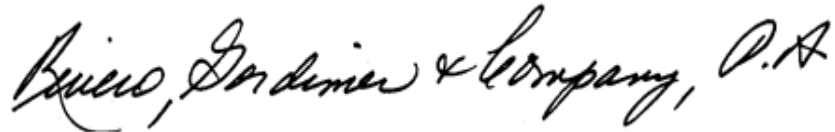
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 Northside Behavioral Health Center, Inc.'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*.

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.

A handwritten signature in cursive script that reads "Buco, Gardner & Company, P.A." The signature is written in black ink and is positioned to the right of the date and location information.

Tampa, Florida
December 22, 2015

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

NORTHSIDE BEHAVIORAL HEALTH CENTER, INC.

June 30, 2015



RIVERO, GORDIMER & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
Herman V. Lazzara Stephen G. Douglas
Marc D. Sasser Michael E. Helton
Sam A. Lazzara
Cesar J. Rivero, of Counsel
Richard B. Gordimer, of Counsel

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

Board of Directors
Northside Behavioral Health Center, Inc.

Report on Compliance for Each Major Federal Program and State project

We have audited Northside Behavioral Health Center, Inc.'s (formerly known as Northside Mental Health Center, Inc.) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the Florida Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of Northside Behavioral Health Center, Inc.'s major federal programs and state projects for the year ended June 30, 2015. Northside Behavioral Health Center, Inc.'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 Northside Behavioral Health Center, Inc.'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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, *Rules of the Florida Auditor General*. Those standards, OMB Circular A-133 and Chapter 10.650, *Rules of the Florida 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 Northside Behavioral Health Center, Inc.'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 Northside Behavioral Health Center, Inc.'s compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Northside Behavioral Health Center, Inc. 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, 2015.

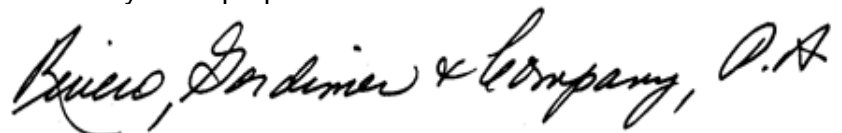
Report on Internal Control Over Compliance

Management of Northside Behavioral Health Center, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Northside Behavioral Health Center, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each 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, *Rules of the Florida 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 Northside Behavioral Health Center, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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



Tampa, Florida
December 22, 2015

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
NORTHSIDE BEHAVIORAL HEALTH CENTER, INC.

For the year ended June 30, 2015

Northside Behavioral Health Center, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2015

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued Unmodified

Internal control over financial reporting
Material weakness(es) identified? yes X no
Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards and State Financial Assistance

Internal control over major programs/projects
Material weakness(es) identified? yes X no
Significant deficiency(ies) identified? yes X none reported

Type of auditors' 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/or Chapter 10.650 *Rules of the Florida Auditor General*? yes X no

Identification of major programs/projects:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.778	Medical Assistance Program
93.958	Block Grants for Community Mental Health Services

State

<u>CFSA Number</u>	<u>Name of State Project</u>
60.114	Community Forensic Beds and Competency Restoration Training

Dollar threshold used to distinguish between type A and type B federal programs \$ 300,000

Dollar threshold used to distinguish between type A and type B state projects \$ 100,000

Auditee qualified as low-risk auditee yes X no

Northside Behavioral Health Center, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the year ended June 30, 2015

Section II - Financial Statement Findings

No matters were reported for the year ended June 30, 2015.

Section III - Federal Award and State Financial Assistance Findings and Questioned Costs

No matters were reported for the year ended June 30, 2015.

Other Issues

A Summary of Prior Audit Findings is required because there were prior audit findings related to the financial statements. See pages 28-29.

The "management letter" referenced by Sections 215.97(9)(f), and 5.97(10)(d), Florida Statutes, and defined in Rule 10.654(1)(e) is not required since there were no findings related to State financial assistance.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NORTHSIDE BEHAVIORAL HEALTH CENTER, INC.
For the year ended June 30, 2015

Northside Behavioral Health Center, Inc.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the year ended June 30, 2015

FINDINGS- AUDIT OF FINANCIAL STATEMENTS

Significant Deficiency

Finding No. 2014-001 *Patient Account Receivable Management*

Condition: The account receivable aging detail was overstated at year end and significant adjustments were required to reconcile the balances and properly state the net patient receivable balance at year end.

Recommendation: Internal controls and practices over the patient billing and accounts receivable process should be updated and consistently followed. A process should be developed and implemented for follow-up on denied claims. The patient accounts receivable sub-ledger should be accurately maintained and reconciled with the general ledger. Reports produced from the billing system should be reconciled with the underlying event data prior to posting to the general ledger.

Current Status: Management, with the assistance of a third party vendor, has improved the system of internal controls and processes related to reporting and management of the patient accounts receivable and billing process.

SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

NORTHSIDE BEHAVIORAL HEALTH CENTER, INC

For the year ended June 30, 2015

Northside Behavioral Health Center, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2015

Federal/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA # or State CSFA #	Pass-through Entity Identifying Number	Federal or State Expenditures
Federal			
<u>U.S. Department of Health and Human Services</u>			
Indirect Programs Passed-through Central Florida Behavioral Health Network, Inc.			
Temporary Assistance for Needy Families	93.558	QA033	\$ <u>195,036</u>
Medical Assistance Program	93.778	QA033	<u>246,227</u>
Block Grants for Community Mental Health Services	93.958	QA033	<u>378,241</u>
Total U.S. Department of Health and Human Services			<u>819,504</u>
Total expenditures of federal awards			<u>819,504</u>
State			
<u>Florida Department of Children and Families</u>			
Indirect Project Passed-through Central Florida Behavioral Health Network, Inc.			
Community Forensic Beds and Competency Restoration Training	60.114	QA033	<u>503,703</u>
Total Florida Department of Children and Families			<u>503,703</u>
Total expenditures of state financial assistance			<u>503,703</u>
Total expenditures of federal awards and state financial assistance			<u>\$ 1,323,207</u>

The accompanying notes are an integral part of this schedule.

Northside Behavioral Health Center, Inc.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

June 30, 2015

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state grant activity of Northside Behavioral Health Center, Inc. (the "Center"), formerly Northside Mental Health Center, Inc., and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*, and Chapter 10.650, *Rules of the Florida Auditor General*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE B - CONTINGENCIES

These federal programs and state projects are subject to financial and compliance audits by grantor agencies, which, if instances of material noncompliance are found, may result in disallowed expenditures, and affect the Center's continued participation in specific programs. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the Center expects such amounts, if any, to be immaterial.

NOTE C - STATE MATCHING FUNDS FOR FEDERAL PROGRAMS

State funds awarded to the Center as matching funds for federal programs consisted of the following:

<u>Federal Program Title</u>	<u>Federal CFDA #</u>	<u>Pass-through Entity Identifying Number</u>	<u>Expenditures</u>
Medical Assistance Program	93.778	QA033	\$ 280,638
Block Grants for Community Mental Health Services	93.958	QA033	<u>5,229,954</u>
			<u><u>\$ 5,510,592</u></u>

NOTE D - SUBRECIPIENTS

The center did not provide federal awards or state financial assistance to subrecipients.

Northside Behavioral Health Center, Inc.
 SCHEDULE OF STATE EARNINGS (UNAUDITED)
 For the fiscal year ended June 30, 2015

1	Total Expenditures	\$ 10,892,090
2	Less Other State and Federal Funds	\$ (2,350,210)
3	Less Non-Match SAMH Funds	\$ (4,037,850)
4	Less Unallowable Costs per 65E-14, F.A.C.	\$ (14,370)
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$ 4,489,660
6	Maximum Available Earnings (Line 5 times 75%)	\$ 3,367,245
7	Amount of State Funds Requiring Match	\$ 3,043,730
8	Amount Due to Department * (Subtract line 7 from line 6)	\$ 323,515

* Northside Behavioral Health Center, Inc. has met the State's matching requirements. Accordingly, no funds are refundable to the Department of Children and Families.

Northside Behavioral Health Center, Inc.

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS (UNAUDITED)

For the fiscal year ended June 30, 2015

This audit schedule is not applicable to Northside Behavioral Health Center, Inc. for the fiscal year ended June 30, 2015.

Northside Behavioral Health Center, Inc.

AUDIT SCHEDULE

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS

For the fiscal year ended June 30, 2015

Program	Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units of Service paid by 3rd Party Contracts, Local Gov't or Other State Agencies	Maximum # of Units Eligible for Payment by Department (D-E) F	Amount Paid for Services by Department G	Maximum \$ Value of Units in Column F (F X C) H	Amount Owed to Department (G-H or \$0 whichever is <u>greater</u>) I
A	B	C	D	E	F	G	H	I
Children's MH	Crisis Stabilization Unit	\$ -	-	-	-	\$ -	\$ -	\$ -
Adult MH	Crisis Stabilization Unit	\$ 291.24	5,008	618	4,390	\$ 1,126,017	\$ 1,278,544	-
Children's SA	Substance Abuse Detox	\$ -	-	-	-	\$ -	\$ -	-
Adult SA	Substance Abuse Detox	\$ -	-	-	-	\$ -	\$ -	-
Adult MH	Short-term Residential	\$ -	-	-	-	\$ -	\$ -	-
Total Amount Owed to Department =								\$ -

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE

AGENCY: Northside Behavioral Health Center, Inc.

DATE PREPARED: 10/5/2015

CONTRACT #: QA033

BUDGET PERIOD: FROM 07/01/14 TO 06/30/15

PART I: ACTUAL FUNDING SOURCES AND REVENUES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS							
	STATE SAMH-FUNDED COST CENTERS							
	Community-Based Alcohol, Drug Abuse and Mental Health Services							
	Crisis Stabilization Unit	Crisis Support/ Emergency	Room & Board with Supervision Level II	Medical Services	Florida Assertive Community Treatment (FACT)	Outpatient Individual	Case Management	Intervention
IA. STATE SAMH FUNDING								
(1) General Revenue - Adult	1,126,020	146,780	1,868,850	665,190	963,760	147,850	677,930	60,640
(2) General Revenue - Adolescent	-	-	-	-	-	-	115,040	-
(3) ADAMH Revenue - Adult	-	-	-	-	-	-	-	-
(4) Indigent Drugs	-	-	-	45,000	-	-	-	-
(5) Behavioral Health Fee	(2,870)	(370)	(4,770)	(1,700)	(2,460)	(380)	(2,020)	(150)
TOTAL STATE SAMH FUNDING	1,123,150	146,410	1,864,080	708,490	961,300	147,470	790,950	60,490
IB. OTHER GOVT. FUNDING								
(1) Other State Agency Funding	-	-	-	-	-	-	-	-
(2) Medicaid	222,940	60	-	259,800	-	293,060	272,040	-
(3) Local Government	266,670	-	-	-	-	-	-	-
TOTAL OTHER GOVT. FUNDING	489,610	60	-	259,800	-	293,060	272,040	-
IC. ALL OTHER REVENUES								
(1) 1st & 2nd Party Payments	-	-	57,880	33,900	-	11,290	19,110	-
(2) 3rd Party Payments	16,200	-	-	35,640	-	34,290	240	-
(3) Medicare	56,150	-	-	259,410	-	320,810	192,760	-
(4) Contributions and Donations	14,840	-	9,230	13,120	-	8,570	-	-
(5) Other	-	-	200	-	5,060	16,380	1,410	-
(6) In-kind	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES	87,190	-	67,310	342,070	5,060	391,340	213,520	-
TOTAL FUNDING =	1,699,950	146,470	1,931,390	1,310,360	966,360	831,870	1,276,510	60,490

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE - CONTINUED

AGENCY: Northside Behavioral Health Center, Inc.

DATE PREPARED: 10/5/2015

CONTRACT #: QA033

BUDGET PERIOD: FROM 07/01/14 TO 06/30/15

PART I: ACTUAL FUNDING SOURCES AND REVENUES - CONTINUED

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS						
	STATE SAMH-FUNDED COST CENTERS						
	Community-Based Alcohol, Drug Abuse and Mental Health Services						
	Outreach	Assessment	Incidentals	Total SAMH	Non-SAMH	Administration	Total Revenues
IA. STATE SAMH FUNDING							
(1) General Revenue - Adult	566,500	31,010	439,470	6,694,000	-	-	6,694,000
(2) General Revenue - Adolescent	25,800	-	-	140,840	-	-	140,840
(3) ADAMH Revenue - Adult	-	-	-	-	-	-	-
(4) Indigent Drugs	-	-	-	45,000	-	-	45,000
(5) Behavioral Health Fee	(1,510)	(80)	(1,140)	(17,450)	-	-	(17,450)
TOTAL STATE SAMH FUNDING	590,790	30,930	438,330	6,862,390	-	-	6,862,390
IB. OTHER GOVT. FUNDING							
(1) Other State Agency Funding	-	-	-	-	68,110	-	68,110
(2) Medicaid	-	-	-	1,047,900	356,100	18,040	1,422,040
(3) Local Government	47,000	-	-	313,670	-	-	313,670
TOTAL OTHER GOVT. FUNDING	47,000	-	-	1,361,570	424,210	18,040	1,803,820
IC. ALL OTHER REVENUES							
(1) 1st & 2nd Party Payments	-	-	-	122,180	1,200	18,050	141,430
(2) 3rd Party Payments	-	-	-	86,370	66,150	-	152,520
(3) Medicare	-	-	-	829,130	3,500	27,430	860,060
(4) Contributions and Donations	-	-	-	45,760	41,220	4,200	91,180
(5) Other	40	-	-	23,090	8,440	100,190	131,720
(6) In-kind	-	-	-	-	3,820	-	3,820
TOTAL ALL OTHER REVENUES	40	-	-	1,106,530	124,330	149,870	1,380,730
TOTAL FUNDING	637,830	30,930	438,330	9,330,490	548,540	167,910	10,046,940

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE - CONTINUED

AGENCY: Northside Behavioral Health Center, Inc.

DATE PREPARED: 10/5/2015

CONTRACT #: QA033

BUDGET PERIOD: FROM 07/01/14 TO 06/30/15

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS							
	STATE SAMH-FUNDED COST CENTERS							
	Community-Based Alcohol, Drug Abuse and Mental Health Services							
	Crisis Stabilization Unit	Crisis Support Emergency	Room & Board with Supervision Level II	Medical Services	Florida Assertive Community Treatment (FACT)	Outpatient Individual / Group	Case Management	Intervention
IIA. PERSONNEL EXPENSES								
(1) Salaries	\$ 926,330	\$ 88,610	\$ 881,310	\$ 751,390	\$ 548,430	\$ 309,160	\$ 508,920	\$ 29,590
(2) Fringe Benefits	197,350	17,940	243,620	150,460	128,680	72,420	130,640	3,130
TOTAL PERSONNEL EXPENSES	\$ 1,123,680	\$ 106,550	\$ 1,124,930	\$ 901,850	\$ 677,110	\$ 381,580	\$ 639,560	\$ 32,720
IIB. OTHER EXPENSES								
(1) Building Occupancy	\$ 140,210	\$ 10,300	\$ 183,080	\$ 130,220	\$ 74,660	\$ 84,080	\$ 66,970	\$ 7,920
(2) Professional Services	147,750	6,860	45,140	91,610	7,890	25,510	15,160	1,090
(3) Travel	3,470	80	10,380	580	53,800	140	19,570	-
(4) Equipment	52,110	1,650	23,080	77,110	10,880	83,650	64,810	2,110
(5) Food Services	82,300	-	106,400	-	240	20	140	40
(6) Medical and Pharmacy	386,760	83,100	640	368,120	5,120	88,380	39,710	2,880
(7) Subcontracted Services	-	-	-	-	-	-	-	-
(8) Insurance	26,340	3,050	45,410	17,400	11,810	15,140	19,200	1,790
(9) Interest Paid	-	-	-	-	-	-	-	-
(10) Operating Supplies and Expenses	21,130	620	27,390	11,520	-	11,670	32,280	1,080
(11) Other	-	-	410	-	-	-	70	-
(12) Donated Items	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES	\$ 860,070	\$ 105,660	\$ 441,930	\$ 696,560	\$ 164,400	\$ 308,590	\$ 257,910	\$ 16,910
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 1,983,750	\$ 212,210	\$ 1,566,860	\$ 1,598,410	\$ 841,510	\$ 690,170	\$ 897,470	\$ 49,630
IIC. DISTRIBUTED INDIRECT COSTS								
Administration	\$ 307,270	\$ 32,870	\$ 242,700	\$ 247,580	\$ 130,340	\$ 106,900	\$ 139,010	\$ 7,690
TOTAL ACTUAL OPER. EXPENSES	\$ 2,291,020	\$ 245,080	\$ 1,809,560	\$ 1,845,990	\$ 971,850	\$ 797,070	\$ 1,036,480	\$ 57,320
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOWABLE OPER. EXPENSES	\$ 2,291,020	\$ 245,080	\$ 1,809,560	\$ 1,845,990	\$ 971,850	\$ 797,070	\$ 1,036,480	\$ 57,320
IIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE - CONTINUED

AGENCY: Northside Behavioral Health Center, Inc.

DATE PREPARED: 10/5/2015

CONTRACT #: QA033

BUDGET PERIOD: FROM 07/01/14 TO 06/30/15

PART II: ACTUAL EXPENSES - CONTINUED

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS							Total Expenditures
	STATE SAMH-FUNDED COST CENTERS							
	Community-Based Alcohol, Drug Abuse and Mental Health Services							
	Outreach	Assessment	Incidentals	Total SAMH	Non-SAMH	Administrative		
IIA. PERSONNEL EXPENSES								
(1) Salaries	\$ 289,080	\$ 13,980	\$ -	\$ 4,346,800	\$ 280,400	\$ 1,295,270	\$ 5,922,470	
(2) Fringe Benefits	68,620	3,630	-	1,016,490	80,420	345,120	1,442,030	
TOTAL PERSONNEL EXPENSES	\$ 357,700	\$ 17,610	\$ -	\$ 5,363,290	\$ 360,820	\$ 1,640,390	\$ 7,364,500	
IIB. OTHER EXPENSES								
(1) Building Occupancy	\$ 21,550	\$ 3,380	\$ -	\$ 722,370	\$ 92,680	\$ (158,090)	\$ 656,960	
(2) Professional Services	10,610	790	-	352,410	21,170	243,960	617,540	
(3) Travel	33,070	40	-	121,130	40,830	21,710	183,670	
(4) Equipment	6,710	400	-	322,510	56,160	115,930	494,600	
(5) Food Services	20	10	-	189,170	2,050	1,220	192,440	
(6) Medical and Pharmacy	16,860	2,300	147,100	1,140,970	36,160	(483,900)	693,230	
(7) Subcontracted Services	-	-	-	-	-	-	-	
(8) Insurance	12,340	770	-	153,250	18,300	7,460	179,010	
(9) Interest Paid	-	-	-	-	-	-	-	
(10) Operating Supplies and Expenses	12,110	220	294,100	412,120	8,170	69,690	489,980	
(11) Other	570	-	-	1,050	380	14,910	16,340	
(12) Donated Items	-	-	-	-	3,820	-	3,820	
TOTAL OTHER EXPENSES	\$ 113,840	\$ 7,910	\$ 441,200	\$ 3,414,980	\$ 279,720	\$ (167,110)	\$ 3,527,590	
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 471,540	\$ 25,520	\$ 441,200	\$ 8,778,270	\$ 640,540	\$ 1,473,280	\$ 10,892,090	
IIC. DISTRIBUTED INDIRECT COSTS								
Administration	\$ 73,040	\$ 3,950	\$ 68,340	\$ 1,359,690	\$ 99,220	\$ (1,458,910)	\$ -	
TOTAL ACTUAL OPER. EXPENSES	\$ 544,580	\$ 29,470	\$ 509,540	\$ 10,137,960	\$ 739,760	\$ 14,370	\$ 10,892,090	
IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,370	\$ 14,370	
TOTAL ALLOWABLE OPER. EXPENSES	\$ 544,580	\$ 29,470	\$ 509,540	\$ 10,137,960	\$ 739,760	\$ -	\$ 10,877,720	
IIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	