

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

NORTHSIDE BEHAVIORAL HEALTH CENTER, INC.

June 30, 2022

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Northside Behavioral Health Center, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Northside Behavioral Health Care, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northside Behavioral Health Care, Inc. as of June 30, 2022, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Northside Behavioral Health Care, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Northside Behavioral Health Care, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Northside Behavioral Health Care, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northside Behavioral Health Care, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Northside Behavioral Health Care, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 28, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and Chapter 10.650, *Rules of the 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 January 23, 2023 on our consideration of Northside Behavioral Health Care, Inc.'s internal control over financial reporting and 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 the 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 Care, Inc.'s internal control over financial reporting and compliance.

Tampa, Florida
January 23, 2023



Northside Behavioral Health Center, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 2022

(With summarized comparative totals for 2021)

	2022			Total June 30, 2021
	Without donor restrictions	With donor restrictions	Total	
ASSETS				
Current assets				
Cash and cash equivalents	\$ 755,152	\$ -	\$ 755,152	\$ 697,491
Grants receivable	1,391,109	-	1,391,109	841,099
Patient accounts receivable	304,784	-	304,784	139,155
Prepaid expenses	56,991	-	56,991	146,881
Total current assets	2,508,036	-	2,508,036	1,824,626
Property and equipment, net of accumulated depreciation	1,040,496	558,768	1,599,264	1,111,433
Due from related parties	61,816	-	61,816	-
Other assets	260	-	260	328
Total assets	\$ 3,610,608	\$ 558,768	\$ 4,169,376	\$ 2,936,387
LIABILITIES AND NET ASSETS				
Current liabilities				
Current portion of long-term debt	\$ 173,772	\$ -	\$ 173,772	\$ 98,652
Accounts payable	366,102	-	366,102	222,722
Accrued expenses	394,931	-	394,931	252,943
Accrued compensated absences	69,448	-	69,448	69,448
Deferred revenue	-	-	-	45,178
Total current liabilities	1,004,253	-	1,004,253	688,943
Long-term debt, net of current portion	77,087	-	77,087	-
Total liabilities	1,081,340	-	1,081,340	688,943
Net assets				
Without donor restrictions	2,529,268	-	2,529,268	1,638,636
With donor restrictions	-	558,768	558,768	608,808
Total net assets	2,529,268	558,768	3,088,036	2,247,444
Total liabilities and net assets	\$ 3,610,608	\$ 558,768	\$ 4,169,376	\$ 2,936,387

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, 2022
(With summarized comparative totals for 2021)

	2022			Total June 30, 2021
	Without donor restrictions	With donor restrictions	Total	
OPERATING REVENUE				
Net patient service revenue	\$ 2,642,193	\$ -	\$ 2,642,193	\$ 2,401,663
Public support				
Grant revenue	8,402,924	-	8,402,924	8,258,026
Paycheck Protection Program	-	-	-	1,046,600
Contributions	244,435	-	244,435	3,272
Other revenue	162,079	-	162,079	127,547
Total operating revenue	<u>11,451,631</u>	<u>-</u>	<u>11,451,631</u>	<u>11,837,108</u>
OPERATING EXPENSES				
Outpatient	2,372,130	-	2,372,130	2,882,829
Acute care	3,367,692	-	3,367,692	3,094,717
Community support	3,455,936	-	3,455,936	3,358,949
Administrative	1,406,758	-	1,406,758	1,332,620
Total operating expenses	<u>10,602,516</u>	<u>-</u>	<u>10,602,516</u>	<u>10,669,115</u>
Operating income	<u>849,115</u>	<u>-</u>	<u>849,115</u>	<u>1,167,993</u>
OTHER CHANGES IN NET ASSETS				
Net assets released from restrictions	50,040	(50,040)	-	-
Loss on disposal of equipment	-	-	-	(117,629)
Interest expense	(8,523)	-	(8,523)	(11,189)
	<u>41,517</u>	<u>(50,040)</u>	<u>(8,523)</u>	<u>(128,818)</u>
CHANGE IN NET ASSETS	890,632	(50,040)	840,592	1,039,175
NET ASSETS AT BEGINNING OF YEAR	<u>1,638,636</u>	<u>608,808</u>	<u>2,247,444</u>	<u>1,208,269</u>
NET ASSETS AT END OF YEAR	<u>\$ 2,529,268</u>	<u>\$ 558,768</u>	<u>\$ 3,088,036</u>	<u>\$ 2,247,444</u>

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, 2022

Cash flows from operating activities	
Change in net assets	<u>\$ 840,592</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation and amortization	154,086
Increase in grant and patient accounts receivable	(715,639)
Decrease in prepaid expenses and other assets	89,958
Increase in due from related parties	(61,816)
Increase in accounts payable, accrued expenses compensated absences	285,368
Decrease in deferred revenue	<u>(45,178)</u>
Total adjustments	<u>(293,221)</u>
Net cash provided by operating activities	<u>547,371</u>
Cash flows from investing activities	
Purchase of property and equipment	<u>(641,917)</u>
Net cash used by investing activities	<u>(641,917)</u>
Cash flows from financing activities	
Payments on long-term debt	(112,793)
Proceeds from issuing long-term debt	<u>265,000</u>
Net cash provided by financing activities	<u>152,207</u>
Net increase in cash and cash equivalents	57,661
Cash and cash equivalents at June 30, 2021	<u>697,491</u>
Cash and cash equivalents at June 30, 2022	<u><u>\$ 755,152</u></u>
Supplemental disclosures of cash flow information	
Cash paid during the year	
Interest	<u>\$ 8,523</u>
Taxes	<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, 2022

	Program Expenses				Administrative	Combined Total
	Outpatient	Acute Care	Community Support	Total		
Salaries, benefits and taxes	\$ 1,482,724	\$ 2,299,515	\$ 2,592,763	\$ 6,375,002	\$ 892,467	\$ 7,267,469
Building occupancy	26,520	211,463	107,741	345,724	73,959	419,683
Professional fess	479,119	461,830	103,443	1,044,392	191,574	1,235,966
Travel	293	1,534	9,174	11,001	22,459	33,460
Equipment	1,225	7,269	4,654	13,148	44,470	57,618
Food services	-	118,451	48,996	167,447	46	167,493
Medical and pharmacy	156,493	11,711	5,146	173,350	1,171	174,521
Insurance	39,040	82,530	84,209	205,779	27,753	233,532
Opeating supplies and expenses	126,326	94,305	74,074	294,705	61,321	356,026
Other expense	1,891	78,352	418,022	498,265	4,397	502,662
Total expenses before depreciation and amortization	2,313,631	3,366,960	3,448,222	9,128,813	1,319,617	10,448,430
Depreciation and amortization	58,499	732	7,714	66,945	87,141	154,086
Total expenses	<u>\$ 2,372,130</u>	<u>\$ 3,367,692</u>	<u>\$ 3,455,936</u>	<u>\$ 9,195,758</u>	<u>\$ 1,406,758</u>	<u>\$ 10,602,516</u>

The accompanying notes are an integral part of this statement.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

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") 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 Center follows the provisions of the Financial Accounting Standards Board *Accounting Standards Codification ("FASB ASC")* and the standards of financial reporting for not-for-profit organizations as described in the American Institute of Certified Public Accountants' *Industry Guide for Not-for-Profit Organizations*. Accordingly, the financial statements are prepared on an accrual basis of accounting. The financial statements of the Organization are the representation of management and include estimates of amounts and judgments it believes are reasonable under the circumstances.

FASB ASC 958-605 (*Revenue Recognition*) requires the Center to distinguish between contributions that are subject to donor-imposed restrictions and those that are not subject to donor-imposed restrictions. It also requires recognition of contributed services meeting certain criteria at fair value. These financial statements have been prepared to focus on the Center as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions. This has been accomplished by classifications of assets, liabilities and net assets into two self-balancing net asset groups as follows:

- Net assets without donor restrictions – the portion of the Center's net assets that is not subject to donor-imposed restrictions
- Net assets with donor restrictions – the portion of the Center's net assets that is subject to donor-imposed restrictions

A donor-imposed restriction is a stipulation that specifies a use for a contributed asset that is more specific than broad limits resulting from the nature of the Center, the environment in which it operates, or its mission. A donor-imposed restriction may be temporary or permanent. Temporary restrictions may be fulfilled by actions of the Center to meet stipulations or be fulfilled by the passage of time. Permanent restrictions stipulate that the resources must be maintained in perpetuity.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

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

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 is \$125 at June 30, 2022.

5. Grant Revenue and Receivables

Grant revenue is received from federal, state and local sources. Grant revenue is recorded as performance obligations identified in the grant contract are satisfied. Grant contracts generally provide 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 grant receivables at June 30, 2022 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.

6. 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 approximately \$150,000 is included in relation to the patient accounts receivable at June 30, 2022 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.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

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

7. 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 net assets with donor restrictions 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, 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.

8. Statement 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.

9. 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.

10. 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.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

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

11. 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 2018 remain subject to examination by federal and state taxing authorities.

12. 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.

The major programs of the Center are as follows:

Outpatient Services: Available to those with Medicaid, Medicare, or other insurance, the Center provides adult counseling services; children's individual, family, or group psychotherapy counseling services; and medication case management to residents of Hillsborough County, Florida and the Sun Coast Region.

Acute Care Services: These federal and state funded programs consist of a 20-bed crisis stabilization unit providing short-term psychiatric services for adults; and Forensic programs providing an array of in-jail and community-based services that collectively seek to reintegrate mentally ill offenders into their home communities and facilitate successful role recovery.

Community Support Services: These federal and state funded programs provide a positive alternative to long-term hospitalization with residential, social, employment (vocational rehabilitation), and case management services to adults 18 and over who are diagnosed with long-term mental illness.

13. 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, 2021, from where it was derived.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

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

14. Reclassifications

Certain amounts from the June 30, 2021 financial statements have been reclassified to conform to the June 30, 2022 financial statement presentation.

NOTE B - LIQUIDITY

The Center's financial assets available within one year of the date of the statement of financial position for general expenditure are as follows:

Cash and cash equivalents	\$ 755,152
Grants receivable	1,391,109
Patient accounts receivable	<u>304,784</u>
Total financial assets available to management for expenditure within one year	<u><u>\$ 2,451,045</u></u>

The Center has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet 60 days of normal operating expenses, which are, on average, approximates \$1,716,000. The Center maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE C - 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, 2022:

Charges foregone, based on established rates	<u><u>\$ 226,480</u></u>
Equivalent percentage of charity care patient charges foregone to total patient service charges based on established rates	<u><u>6%</u></u>

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE D - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2022:

Building and improvements	\$ 1,255,762
Equipment and furnishings	868,812
Leasehold improvements	117,188
Vehicles	283,987
Assets under capital lease	4,850,711
Construction in progress	<u>220,586</u>
	7,597,046
Less accumulated depreciation and amortization	<u>(5,997,782)</u>
	<u>\$ 1,599,264</u>

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. 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, 2022.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE E - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are comprised of the following at June 30, 2022:

Net assets with donor restrictions relating to the facility	\$ 479,060
Net assets with donor restrictions contributed by the Center	<u>79,708</u>
	<u>\$ 558,768</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 net assets with donor restrictions 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 \$50,000 was amortized for the year ended June 30, 2022.

NOTE F - LONG-TERM DEBT

The Center obtained a term loan in December 2016 from their management service provider. The term note is collateralized by accounts receivable and is repaid in monthly installments of \$15,065 which include interest at 5.75%. The terms of payments are as follows:

<u>Year ending June 30,</u>	
2023	\$ 173,772
2024	<u>77,087</u>
	<u>\$ 250,859</u>

NOTE G - 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 \$580,000 for the year ended June 30, 2022.

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 \$13,000 for the year ended June 30, 2022.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE G - EMPLOYEE BENEFIT PLANS - Continued

The Center has established the Northside Behavioral Health Center, Inc. Retirement Plan (the "Plan"). The Plan, effective as of July 1, 2016, is intended to be a qualified retirement plan under the Internal Revenue Code. The Center matches 50% of an employee's deferral subject to 3% of their eligible compensation contributed to the Plan. All employees 21 years of age and with a minimum 1,000 hours of service per fiscal year are eligible for the Plan. Employer matching contributions vest ratably over five years of service. The Center's matching contribution for the year ended June 30, 2022 was approximately \$20,000.

NOTE H - 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>	
2023	\$ 31,000
2024	<u>2,000</u>
	<u>\$ 33,000</u>

Rental expense was approximately \$41,000 for the year ended June 30, 2022.

NOTE I - 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. At June 30, 2022, there are no amounts payable or receivable between the Center and NPI.

NOTE J - 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. The total of these balances that exceed federal deposit insurance limits approximated \$503,000 at June 30, 2022.

Northside Behavioral Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE K - ECONOMIC DEPENDENCY

The Center receives a substantial amount of funding (approximately 73% of total operating revenue during the year ended June 30, 2022) from federal, state and local grants. The availability and funding of such grants are subject to change with little or no advance notice.

NOTE L - MEDICAID AND MEDICARE REVENUE

The Center is a qualified provider of Medicaid and Medicare behavioral health services. Net revenues from the Medicaid and Medicare programs was approximately \$2,543,000 or 96% of the Center's net patient service revenue for the year ended June 30, 2022.

NOTE M - MANAGEMENT AGREEMENT

Effective January 1, 2016, the Center 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 the Center. The agreement is effective 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 year ended June 30, 2019, the Center renegotiated the terms of the contract effective for three years. During the term of the agreement, the Center will reimburse BayCare for the salary and benefits of the management employees and also pay BayCare an annual management fee of \$100,000. For the year ended June 30, 2022, total charges under this agreement approximated \$336,000. Approximately \$186,000 payable to BayCare is included in accounts payable and accrued expenses at June 30, 2022.

Additionally, under the terms of the management agreement, BayCare extended a \$1,000,000 line of credit to the Center, which converted into a fully amortizable term loan on December 6, 2016 (see note F).

NOTE N - SUBSEQUENT EVENTS

The Center has evaluated events and transactions occurring subsequent to June 30, 2022 as of January 23, 2023 which is the date the financial statements were available to be issued.

On October 21, 2022 Northside Behavioral Health Center, Inc. entered into a Membership Interest Purchase Agreement with Baycare. Effective January 1, 2023, one hundred percent of all ownership interest of the Center transferred to Baycare.

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, 2022



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. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, 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, and have issued our report thereon dated January 23, 2023.

Report on 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) as a basis for designing 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 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.



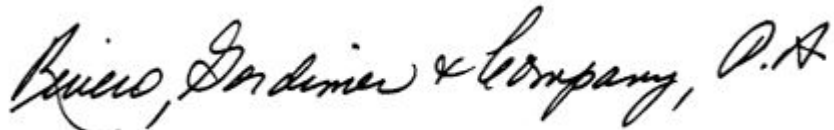
Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did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

Report on 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 financial statements. 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 "Bruce, 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
January 23, 2023

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL*

NORTHSIDE BEHAVIORAL HEALTH CENTER, INC.

June 30, 2022



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

Board of Directors
Northside Behavioral Health Center, Inc.

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Northside Behavioral Health Center, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the requirements identified in the 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, 2022. 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.

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 fiscal year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program and State Project

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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650 *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.



We are required to be independent of Northside Behavioral Health Center, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of Northside Behavioral Health Center, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Northside Behavioral Health Center, Inc.'s federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Northside Behavioral Health Center, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650 *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Northside Behavioral Health Center, Inc.'s compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650 *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Northside Behavioral Health Center, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Northside Behavioral Health Center, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650 *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of Northside Behavioral Health Center, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the Uniform Guidance and Chapter 10.650 *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Tampa, Florida
January 23, 2023



SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL PROGRAMS AND STATE PROJECTS

NORTHSIDE BEHAVIORAL HEALTH CENTER, INC.

For the year ended June 30, 2022

Northside Behavioral Health Center, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL PROGRAMS AND STATE PROJECTS

For the year ended June 30, 2022

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the audited financial statements were prepared in accordance with GAAP:

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 Projects

Internal control over major Federal Programs or State 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 Federal Programs and State Projects:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.656 Rules of the Auditor General?

 yes X no

Identification of major Federal Programs or State Projects:

Assistance Listing Number

Federal Program

93.958

Block Grants for Community Mental Health Services

CSFA Number

State Project

60.155

Substance Abuse and Mental Health -
Crisis Prevention and Stabilization Services

Dollar threshold used to distinguish between type A and type B Federal Programs

\$ 750,000

Dollar threshold used to distinguish between type A and type B State Projects

\$ 750,000

Auditee qualified as low-risk auditee
(Not applicable for State Projects)

 X yes no

Northside Behavioral Health Center, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
FEDERAL PROGRAMS AND STATE PROJECTS - CONTINUED

For the year ended June 30, 2022

Section II - Financial Statement Findings

No matters were reported for the year ended June 30, 2022.

Section III - Major Federal Programs and Major State Projects Findings and Questioned Costs

No matters were reported for the year ended June 30, 2022.

Other Issues

- (a) A management letter is not required because there were no findings required to be reported in a management letter (See AG rule Section 10.656(3))
- (b) A summary schedule of prior year audit findings is not required because there were no prior year audit findings related to the financial statements or Federal Programs and there was not a State Single Audit required for June 30, 2021.

SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

NORTHSIDE BEHAVIORAL HEALTH CENTER, INC.

For the year ended June 30, 2022

Northside Behavioral Health Center, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2022

Federal/ State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing or State CSFA Number	Pass- Through Entity Identifying Number	Passed- Through to Subrecipients	Total Federal/ State Expenditures
<u>U.S. Department of the Treasury</u>				
Indirect Program Passed-through Hillsborough County, Florida				
Covid 19 - Coronavirus Relief Fund	21.019	N/A	\$ -	\$ 69,730
Total U.S. Department of the Treasury - Indirect Programs			-	69,730
<u>U.S. Department of Health and Human Services</u>				
Indirect Program Passed-through Central Florida Behavioral Health Network, Inc.				
Block Grants for Community Mental Health Services	93.958	QG033	-	2,010,893
Direct Program				
Covid 19 - Provider Relief Fund	93.498	N/A	-	74,349
Total U.S. Department of Health and Human Services			-	2,085,242
Total expenditures of federal awards			-	2,154,972
State				
<u>Florida Department of Children and Families</u>				
Indirect Project Passed-through Central Florida Behavioral Health Network, Inc.				
Substance Abuse and Mental Health Crisis Prevention and Stabilization Services	60.155	QG033	-	750,000
Total Florida Department of Children and Families			-	750,000
Total expenditures of state financial assistance			-	750,000
Total expenditures of federal awards and state financial assistance			\$ -	\$ 2,904,972

Northside Behavioral Health Center, Inc.

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

June 30, 2022

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") includes the federal award and state financial assistance activity of Northside Behavioral Health Center, Inc. under programs of the federal government and state of Florida for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650 *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of Northside Behavioral Health Center, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Northside Behavioral Health Center, Inc.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650 *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650 *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C - INDIRECT COST RATE

Northside Behavioral Health Center, Inc. has elected not to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.

Northside Behavioral Health Center, Inc.
 SCHEDULE OF STATE EARNINGS (UNAUDITED)
 For the fiscal year ended June 30, 2022

1	Total Expenditures	\$ 10,611,039
2	Less Other State and Federal Funds	\$ (2,206,407)
3	Less Non-Match SAMH Funds	\$ (5,219,059)
4	Less Unallowable Costs per 65E-14, F.A.C.	\$ (13,392)
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$ 3,172,181
6	Maximum Available Earnings (Line 5 times 75%)	\$ 2,379,136
7	Amount of State Funds Requiring Match	\$ 1,075,658
8	Excess Match (If negative, money due to Department) (Subtract line 7 from line 6)	\$ 1,303,478

Northside Behavioral Health Center, Inc.

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS (UNAUDITED)

For the fiscal year ended June 30, 2022

This audit schedule is not applicable to Northside Behavioral Health Center, Inc. for the fiscal year ended June 30, 2022.

Northside Behavioral Health Center, Inc.

AUDIT SCHEDULE

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS (UNAUDITED)

For the fiscal year ended June 30, 2022

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	\$ 460.70	5,407	1,607	3,800	\$ 1,750,522	\$ 1,750,660	\$ -
Children's SA	Substance Abuse Detox	\$ -	-	-	-	\$ -	\$ -	\$ -
Adult SA	Substance Abuse Detox	\$ -	-	-	-	\$ -	\$ -	\$ -
Adult MH	Short-term Residential	\$ 337.76	2,093	-	2,093	\$ 706,999	\$ 706,999	\$ -
Total Amount Owed to Department =								\$ -

Provider Name: Northside Behavioral Health Center, Inc.
 Audit Period: 7/1/2021 TO 6/30/2022
 Contract #: QG033

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED)**

FUNDING SOURCES & REVENUES			SAMH COVERED SERVICES or PROJECTS									
			STATE-FUNDED									
			Mental Health									
			Case Management	Crisis Stabilization	Crisis Support/ Emergency	Intervention (Indiv.)	Medical Services	Outpatient (Indiv.)	Outreach	Incidental Expenses	Information & Referral	Outpatient Group
IA. STATE SAMH FUNDING												
Current Year Funding												
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F - Federal S - State F/S - Federal and State										
MH001	QG033	F/S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MH009	QG033	F/S	472,979	-	-	-	247,115	135,766	1,645	16,050	143,699	749
MH018	QG033	F/S	-	1,000,521	265,901	-	-	-	-	-	-	-
MH073	QG033	F/S	-	-	-	-	-	-	-	-	-	-
MH076	QG033	F/S	-	-	-	-	-	-	-	185,000	-	-
MH0FT	QG033	F/S	-	-	-	-	-	-	-	254,200	-	-
MHOCN	QG033	F/S	2,078	-	-	-	-	-	1,041	-	-	-
MH0TB	QG033	F/S	-	-	-	-	-	-	-	-	-	-
MH819	QG033	F/S	-	750,000	415,482	-	-	-	-	-	-	-
MHCR2	QG033	F/S	-	-	-	-	-	-	-	-	-	-
MHDRF	QG033	F/S	-	-	-	-	-	-	-	-	-	-
MHHST	QG033	F/S	-	-	-	-	-	-	-	-	-	-
MHTRV	QG033	F/S	-	-	-	-	-	-	-	7,669	-	-
Total Current Year Funding			\$ 475,057	\$ 1,750,521	\$ 681,383	\$ -	\$ 247,115	\$ 135,766	\$ 2,686	\$ 462,919	\$ 143,699	\$ 749
Carry Forward Funding												
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F - Federal S - State F/S - Federal and State										
MH076 CF (FY19-20)	QG033	F/S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MHDRF CF (FY 16-17)	QG033	F/S	-	-	-	-	-	-	-	7,500	-	-
MHDRF CF (FY 20-21)	QG033	F/S	-	-	-	-	-	-	-	42,123	-	-
MHHST CF(FY20-21)	QG033	F/S	-	-	-	-	-	-	-	-	-	-
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,623	\$ -	\$ -
TOTAL STATE SAMH FUNDING			\$ 475,057	\$ 1,750,521	\$ 681,383	\$ -	\$ 247,115	\$ 135,766	\$ 2,686	\$ 512,542	\$ 143,699	\$ 749
IB. OTHER GOVERNMENT FUNDING												
(1) Other State Agency Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Medicaid			194,389	483,020	356,736	-	324,998	92,247	-	259,537	-	-
(3) Local Government			4,383	321,746	66,778	-	-	6,136	-	-	-	-
(4) Federal Grants & Contracts			-	-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only			-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING			\$ 198,772	\$ 804,766	\$ 423,514	\$ -	\$ 324,998	\$ 98,383	\$ -	\$ 259,537	\$ -	\$ -
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments			\$ 1,122	\$ (6,436)	\$ 14,708	\$ -	\$ (12,085)	\$ 5,142	\$ -	\$ (9,516)	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)			536	80	-	-	884	2,107	-	-	-	-
(3) Medicare			41,151	69,210	71,283	-	75,303	19,010	-	60,564	-	-
(4) Contributions & Donations			-	-	-	-	-	-	-	-	-	-
(5) Other			294	(10,638)	-	-	1,858	(1,549)	-	798	-	-
(6) In-kind			-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES			\$ 43,103	\$ 52,216	\$ 85,991	\$ -	\$ 65,960	\$ 24,710	\$ -	\$ 51,846	\$ -	\$ -
TOTAL FUNDING			\$ 716,932	\$ 2,607,503	\$ 1,190,888	\$ -	\$ 638,073	\$ 258,859	\$ 2,686	\$ 823,925	\$ 143,699	\$ 749

Provider Name: Northside Behavioral Health Center, Inc.
 Audit Period: 7/1/2021 TO 6/30/2022
 Contract #: QG033

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued**

			SAMH COVERED SERVICES or PROJECTS									
			STATE-FUNDED									
			Mental Health									
FUNDING SOURCES & REVENUES			R&B with Sup. II	Short-term Residential	FACT Team	Mental Health Total	Total for State SAMH-Funded Covered Services or Projects	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects	Non-SAMH Covered Services or Projects	Total Funding	
IA. STATE SAMH FUNDING												
Current Year Funding												
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F - Federal S - State F/S - Federal and State										
MH001	QG033	F/S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MH009	QG033	F/S	2,389,347	-	-	3,407,350	3,407,350	-	3,407,350	-	3,407,350	
MH018	QG033	F/S	-	-	-	1,266,422	1,266,422	-	1,266,422	-	1,266,422	
MH073	QG033	F/S	-	-	-	-	-	-	-	-	-	
MH076	QG033	F/S	-	-	-	185,000	185,000	-	185,000	-	185,000	
MH0FT	QG033	F/S	-	-	407,959	662,159	662,159	-	662,159	-	662,159	
MH0CN	QG033	F/S	-	-	-	3,119	3,119	-	3,119	-	3,119	
MH0TB	QG033	F/S	-	-	-	-	-	-	-	-	-	
MH819	QG033	F/S	-	-	-	1,165,482	1,165,482	-	1,165,482	-	1,165,482	
MHCR2	QG033	F/S	-	443,999	-	443,999	443,999	-	443,999	-	443,999	
MHDRF	QG033	F/S	-	-	-	-	-	-	-	-	-	
MHHST	QG033	F/S	-	-	-	-	-	-	-	-	-	
MHTRV	QG033	F/S	-	-	-	7,669	7,669	-	7,669	-	7,669	
Total Current Year Funding			\$ 2,389,347	\$ 443,999	\$ 407,959	\$ 7,141,200	\$ 7,141,200	\$ -	\$ 7,141,200	\$ -	\$ 7,141,200	
Carry Forward Funding												
Expenditure Report OCA#	Provider Subcontract #	Funding Source: F - Federal S - State F/S - Federal and State										
MH076 CF (FY19-20)	QG033	F/S	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MHDRF CF (FY 16-17)	QG033	F/S	-	-	-	7,500	7,500	-	7,500	-	7,500	
MHDRF CF (FY 19-20)	QG033	F/S	-	-	-	42,123	42,123	-	42,123	-	42,123	
MHHST CF(FY20-21)	QG033	F/S	-	263,000	-	263,000	263,000	-	263,000	-	263,000	
Total Carry Forward Funding			\$ -	\$ 263,000	\$ -	\$ 312,623	\$ 312,623	\$ -	\$ 312,623	\$ -	\$ 312,623	
TOTAL STATE SAMH FUNDING			\$ 2,389,347	\$ 706,999	\$ 407,959	\$ 7,453,823	\$ 7,453,823	\$ -	\$ 7,453,823	\$ -	\$ 7,453,823	
IB. OTHER GOVERNMENT FUNDING												
(1) Other State Agency Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(2) Medicaid			184	-	468,286	2,179,397	2,179,397	25,280	2,204,677	1,730	2,206,407	
(3) Local Government			-	-	-	399,043	399,043	63,884	462,927	415,597	878,524	
(4) Federal Grants & Contracts			-	-	-	-	-	-	-	-	-	
(5) In-kind from local govt. only			-	-	-	-	-	-	-	-	-	
TOTAL OTHER GOVERNMENT FUNDING			\$ 184	\$ -	\$ 468,286	\$ 2,578,440	\$ 2,578,440	\$ 89,164	\$ 2,667,604	\$ 417,327	\$ 3,084,931	
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments			\$ 14,092	\$ -	\$ -	\$ 7,027	\$ 7,027	\$ -	\$ 7,027	\$ -	\$ 7,027	
(2) 3rd Party Payments (except Medicare)			-	703	-	4,310	4,310	-	4,310	87,928	92,238	
(3) Medicare			-	-	-	336,521	336,521	-	336,521	-	336,521	
(4) Contributions & Donations			-	199,787	-	199,787	199,787	-	199,787	-	199,787	
(5) Other			-	-	174,266	165,029	165,029	-	165,029	112,275	277,304	
(6) In-kind			-	-	-	-	-	-	-	-	-	
TOTAL ALL OTHER REVENUES			\$ 14,092	\$ 200,490	\$ 174,266	\$ 712,674	\$ 712,674	\$ -	\$ 712,674	\$ 200,203	\$ 912,877	
TOTAL FUNDING			\$ 2,403,623	\$ 907,489	\$ 1,050,511	\$ 10,744,937	\$ 10,744,937	\$ 89,164	\$ 10,834,101	\$ 617,530	\$ 11,451,631	

Provider Name: Northside Behavioral Health Center, Inc.
 Audit Period: 7/1/2021 TO 6/30/2022
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**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued**

SAMH COVERED SERVICES or PROJECTS										
STATE-FUNDED										
Mental Health										
EXPENSE CATEGORY	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Intervention (Indiv.)	Medical Services	Outpatient (Indiv.)	Outreach	Incidental Expenses	Information & Referral	Outpatient Group
IIA. PERSONNEL EXPENSES										
(1) Salaries	\$ 359,308	\$ 1,321,726	\$ 326,354	\$ -	\$ 537,520	\$ 121,495	\$ 19,509	\$ -	\$ 55,646	\$ 5,099
(2) Fringe Benefits	68,878	253,369	62,561	-	103,040	23,290	3,740	-	10,667	977
TOTAL PERSONNEL EXPENSES	\$ 428,186	\$ 1,575,095	\$ 388,915	\$ -	\$ 640,560	\$ 144,785	\$ 23,249	\$ -	\$ 66,313	\$ 6,076
IIB. OTHER EXPENSES										
(1) Building Occupancy	\$ 23,251	\$ 143,584	\$ 57,257	\$ -	\$ 13,958	\$ 11,747	\$ -	\$ 11,618	\$ -	\$ -
(2) Professional Services	74,990	300,082	56,983	-	238,172	3,984	-	188,677	-	-
(3) Travel	62	899	134	-	141	-	-	112	-	-
(4) Equipment	573	2,962	724	-	377	92	-	319	-	-
(5) Food Services	-	89,567	13,384	-	-	-	-	-	-	-
(6) Medical and Pharmacy	21,918	8,877	1,933	-	74,662	199	-	59,107	-	-
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-	-
(8) Insurance	10,572	63,221	25,934	-	6,374	5,410	-	5,301	-	-
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	24,900	49,247	44,843	-	14,455	82,557	-	3,656	-	-
(11) Other - Bad Debt	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	68,338	60,613	9,140	-	848	27	-	261,976	-	-
TOTAL OTHER EXPENSES	\$ 224,604	\$ 719,052	\$ 210,332	\$ -	\$ 348,987	\$ 104,016	\$ -	\$ 530,766	\$ -	\$ -
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 652,790	\$ 2,294,147	\$ 599,247	\$ -	\$ 989,547	\$ 248,801	\$ 23,249	\$ 530,766	\$ 66,313	\$ 6,076
IIC. DISTRIBUTED INDIRECT COSTS										
Administration	\$ 100,469	\$ 353,082	\$ 92,228	\$ -	\$ 152,297	\$ 38,292	\$ 3,578	\$ 81,688	\$ 10,206	\$ 935
TOTAL ACTUAL OPER. EXPENSES	\$ 753,259	\$ 2,647,229	\$ 691,475	\$ -	\$ 1,141,844	\$ 287,093	\$ 26,827	\$ 612,454	\$ 76,519	\$ 7,011
IID. UNALLOWABLE COSTS	\$ -	\$ 66	\$ -	\$ -	\$ 66	\$ 129	\$ -	\$ -	\$ -	\$ -
TOTAL ALLOWABLE OPER. EXPENSES	\$ 753,259	\$ 2,647,163	\$ 691,475	\$ -	\$ 1,141,778	\$ 286,964	\$ 26,827	\$ 612,454	\$ 76,519	\$ 7,011
IIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Provider Name:	Northside Behavioral Health Center, Inc.
Audit Period:	7/1/2021 TO 6/30/2022
Contract #:	QG033

**AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued**

EXPENSE CATEGORY	SAMH COVERED SERVICES or PROJECTS								
	STATE-FUNDED							Total for Non-State-Funded Covered Services	Total for All Covered Services
	Mental Health				Mental Health Total	Total for State SAMH-Funded Covered Services			
	R&B with Sup. II	Short-term Residential	FACT Team						
IIA. PERSONNEL EXPENSES									
(1) Salaries	\$ 932,877	\$ 604,041	\$ 782,343	\$ 5,065,918	\$ 5,065,918	\$ -	\$ 5,065,918		
(2) Fringe Benefits	178,829	115,792	149,972	971,115	971,115	-	971,115		
TOTAL PERSONNEL EXPENSES	\$ 1,111,706	\$ 719,833	\$ 932,315	\$ 6,037,033	\$ 6,037,033	\$ -	\$ 6,037,033		
IIB. OTHER EXPENSES									
(1) Building Occupancy	\$ 8,397	\$ 24,837	\$ 58,370	\$ 353,019	\$ 353,019	\$ -	\$ 353,019		
(2) Professional Services	14,694	114,698	13,857	1,006,137	1,006,137	544	1,006,681		
(3) Travel	2	501	8,748	10,599	10,599	-	10,599		
(4) Equipment	1,586	4,463	1,242	12,338	12,338	-	12,338		
(5) Food Services	48,996	15,501	-	167,448	167,448	-	167,448		
(6) Medical and Pharmacy	565	1,507	4,545	173,313	173,313	-	173,313		
(7) Subcontracted Services	-	-	-	-	-	-	-		
(8) Insurance	38,614	9,862	26,928	192,216	192,216	-	192,216		
(9) Interest Paid	-	-	-	-	-	-	-		
(10) Operating Supplies and Expenses	21,257	3,540	46,625	291,080	291,080	63	291,143		
(11) Other	-	-	-	-	-	-	-		
(12) Donated Items	3,211	8,681	-	412,834	412,834	-	412,834		
TOTAL OTHER EXPENSES	\$ 137,322	\$ 183,590	\$ 160,315	\$ 2,618,984	\$ 2,618,984	\$ 607	\$ 2,619,591		
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 1,249,028	\$ 903,423	\$ 1,092,630	\$ 8,656,017	\$ 8,656,017	\$ 607	\$ 8,656,624		
IIC. DISTRIBUTED INDIRECT COSTS									
Administration	\$ 192,233	\$ 139,042	\$ 168,162	\$ 1,332,212	\$ 1,332,212	\$ 93	\$ 1,332,305		
TOTAL ACTUAL OPER. EXPENSES	\$ 1,441,261	\$ 1,042,465	\$ 1,260,792	\$ 9,988,229	\$ 9,988,229	\$ 700	\$ 9,988,929		
IID. UNALLOWABLE COSTS	\$ 211	\$ -	\$ -	\$ 472	\$ 472	\$ -	\$ 472		
TOTAL ALLOWABLE OPER. EXPENSES	\$ 1,441,050	\$ 1,042,465	\$ 1,260,792	\$ 9,987,757	\$ 9,987,757	\$ 700	\$ 9,988,457		
III. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Provider Name:	Northside Behavioral Health Center, Inc.
Audit Period:	7/1/2021 TO 6/30/2022
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**AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued**

EXPENSE CATEGORY	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses
IIA. PERSONNEL EXPENSES				
(1) Salaries	\$ 283,603	\$ -	\$ 748,905	\$ 6,098,426
(2) Fringe Benefits	54,366	-	143,562	1,169,043
TOTAL PERSONNEL EXPENSES	\$ 337,969	\$ -	\$ 892,467	\$ 7,267,469
IIB. OTHER EXPENSES				
(1) Building Occupancy	\$ 51,204	\$ -	\$ 141,105	\$ 545,328
(2) Professional Services	37,712	-	191,574	1,235,967
(3) Travel	402	-	22,459	33,460
(4) Equipment	9,256	-	64,465	86,059
(5) Food Services	-	-	46	167,494
(6) Medical and Pharmacy	37	-	1,171	174,521
(7) Subcontracted Services	-	-	-	-
(8) Insurance	13,562	-	27,753	233,531
(9) Interest Paid	-	-	8,523	8,523
(10) Operating Supplies and Expenses	3,557	-	61,321	356,021
(11) Other	-	-	-	-
(12) Donated Items	85,435	-	4,397	502,666
TOTAL OTHER EXPENSES	\$ 201,165	\$ -	\$ 522,814	\$ 3,343,570
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 539,134	\$ -	\$ 1,415,281	\$ 10,611,039
IIC. DISTRIBUTED INDIRECT COSTS				
Administration	\$ 82,976	\$ -	\$ (1,415,281)	-
TOTAL ACTUAL OPER. EXPENSES	\$ 622,110	\$ -	\$ -	\$ 10,611,039
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ 12,920	\$ 13,392
TOTAL ALLOWABLE OPER. EXPENSES	\$ 622,110	\$ -	\$ (12,920)	\$ 10,597,647
IIIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -

Provider Name: Northside Behavioral Health Center, Inc.
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**AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued**

SAMH COVERED SERVICES or PROJECTS										
STATE-FUNDED										
Mental Health										
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Intervention (Indiv.)	Medical Services	Outpatient (Indiv.)	Outreach	Incidental Expenses	Information & Referral	Outpatient Group
IIIA. Unearned Funds	\$ (278,207)	\$ (896,642)	\$ (10,092)	\$ -	\$ (894,663)	\$ (151,198)	\$ (24,141)	\$ (99,912)	\$ 67,180	\$ (6,262)
IIIB. Funding Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IIIC. Excess Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,176	\$ -

Provider Name: Northside Behavioral Health Center, Inc.
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**AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - Continued**

III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS	SAMH COVERED SERVICES or PROJECTS							Non-SAMH Covered Services	Total Expenses
	STATE-FUNDED								
	Mental Health				Substance Abuse				
	R&B with Sup. II	Short-term Residential	FACT Team	Mental Health Total	Total for State SAMH Funded Covered Services	Total for State SAMH-Funded Covered Services			
IIIA. Unearned Funds	\$ 948,297	\$ (335,466)	\$ (852,833)	\$ (2,533,939)	\$ (700)	\$ (2,534,639)	\$ (622,110)	\$ (3,156,749)	
IIIB. Funding Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
IIIC. Excess Funds	\$ 948,219	\$ -	\$ -	\$ 1,015,395	\$ -	\$ 1,015,395	\$ -	\$ 1,015,395	