

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

NORTHSIDE MENTAL HEALTH CENTER, INC.

June 30, 2011

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RIVERO, GORDIMER & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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Board of Directors
Northside Mental Health Center, Inc.

We have audited the accompanying statement of financial position of Northside Mental Health Center, Inc. (the "Center"), as of June 30, 2011 and the related statements of activities and changes in net assets, cash flows and functional expenses, for the year then ended. These financial statements are the responsibility of the Center's management. 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 of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of June 30, 2011, and the changes in its net assets, its cash flows and its functional expenses, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2011, on our consideration of the Center'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 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* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the Center taken as a whole. The accompanying supplemental information, including the Schedule of Expenditures of Federal Awards and State Financial Assistance, identified in the table of contents, is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, *State of Florida Rules of the Auditor General*, and the State of Florida Department of Children and Families, and is not a required part of the basic financial statements. Such information, including the Schedule of Expenditures of Federal Awards and State Financial Assistance, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as whole.

Tampa, Florida
October 4, 2011

Northside Mental Health Center, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 2011
(With comparative total for 2010)

	2011			Total June 30, 2010
	Unrestricted	Temporarily Restricted	Total	
ASSETS				
Current assets				
Cash and cash equivalents (notes A4, and K)	\$ 2,045,228	\$ -	\$ 2,045,228	\$ 2,785,843
Investments (notes A5, B and N)	229,997	-	229,997	542,960
Grants receivable (note A6)	873,371	-	873,371	414,502
Patient accounts receivable (note A7)	548,306	-	548,306	550,002
Inventories (note A13)	128,283	-	128,283	119,705
Prepaid expenses	256,977	-	256,977	83,782
Total current assets	4,082,162	-	4,082,162	4,496,794
Property and equipment, net of accumulated depreciation (notes A8 and D)	1,685,895	1,251,075	2,936,970	3,187,083
Due from related parties (note J)	9,167	-	9,167	18,034
Other assets	8,124	-	8,124	8,124
Total assets	\$ 5,785,348	\$ 1,251,075	\$ 7,036,423	\$ 7,710,035
LIABILITIES AND NET ASSETS				
Current liabilities				
Current portion of long-term debt (note G)	\$ 100,073	\$ -	\$ 100,073	\$ 94,138
Accounts payable	118,609	-	118,609	181,948
Accrued expenses	355,666	-	355,666	395,355
Accrued compensated absences	432,980	-	432,980	493,667
Deferred revenue (note O)	185,000	-	185,000	350,000
Total current liabilities	1,192,328	-	1,192,328	1,515,108
Long-term debt (note G)	290,668	-	290,668	390,741
Commitments (notes F and H)	-	-	-	-
Net assets				
Unrestricted	4,302,352	-	4,302,352	4,439,681
Temporarily restricted (note E)	-	1,251,075	1,251,075	1,364,505
Total net assets	4,302,352	1,251,075	5,553,427	5,804,186
Total liabilities and net assets	\$ 5,785,348	\$ 1,251,075	\$ 7,036,423	\$ 7,710,035

The accompanying notes are an integral part of this statement.

Northside Mental Health Center, Inc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2011
(With comparative total for 2010)

	2011			Total June 30, 2010
	Unrestricted	Temporarily Restricted	Total	
REVENUE				
Operating revenue				
Grant revenue (note A6)	\$ 9,486,376	\$ -	\$ 9,486,376	\$ 9,237,322
Net patient service revenue (notes A7 and M)	5,012,232	-	5,012,232	5,119,655
Contributed services (note A10)	10,405	-	10,405	4,620
Other (note J)	211,772	-	211,772	184,787
Total operating revenue	14,720,785	-	14,720,785	14,546,384
Nonoperating income (expense)				
Loss on disposal of equipment	-	-	-	(1,472)
Interest income	8,470	-	8,470	15,423
Interest expense	(27,356)	-	(27,356)	(12,753)
Total revenue before net assets released from restrictions	14,701,899	-	14,701,899	14,547,582
Net assets released from restrictions (note E)	113,430	(113,430)	-	-
Total revenue	14,815,329	(113,430)	14,701,899	14,547,582
OPERATING EXPENSES (note A14)				
Outpatient	4,484,734	-	4,484,734	4,437,802
Acute care	3,155,896	-	3,155,896	2,902,829
Community support	5,145,615	-	5,145,615	5,029,068
Administrative	2,166,413	-	2,166,413	2,187,957
Total operating expenses	14,952,658	-	14,952,658	14,557,656
CHANGE IN NET ASSETS	(137,329)	(113,430)	(250,759)	(10,074)
NET ASSETS AT BEGINNING OF YEAR	4,439,681	1,364,505	5,804,186	5,814,260
NET ASSETS AT END OF YEAR	\$ 4,302,352	\$ 1,251,075	\$ 5,553,427	\$ 5,804,186

The accompanying notes are an integral part of this statement.

Northside Mental Health Center, Inc.

STATEMENT OF CASH FLOWS

For the year ended June 30, 2011

Cash flows from operating activities	
Change in net assets	<u>\$ (250,759)</u>
Adjustments to reconcile change in net assets to net cash used by operating activities	
Depreciation and amortization	289,080
Unrealized gain on investments	(8,705)
Increase in grant and patient accounts receivable	(457,173)
Increase in inventories	(8,578)
Increase in prepaid expenses and other assets	(173,195)
Decrease in due from related parties	8,867
Decrease in accounts payable, accrued expenses and compensated absences	(163,715)
Decrease in deferred revenue	<u>(165,000)</u>
Total adjustments	<u>(678,419)</u>
Net cash used by operating activities	<u>(929,178)</u>
Cash flows from investing activities	
Purchase of equipment	(38,967)
Sale of investments	<u>321,668</u>
Net cash provided by investing activities	<u>282,701</u>
Cash flows from financing activities	
Payments on long-term debt	<u>(94,138)</u>
Net decrease in cash and cash equivalents	(740,615)
Cash and cash equivalents at June 30, 2010	<u>2,785,843</u>
Cash and cash equivalents at June 30, 2011	<u><u>\$ 2,045,228</u></u>
Supplemental disclosures of cash flow information	
Cash paid during the year	
Interest	<u>\$ 27,356</u>
Taxes	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

Northside Mental Health Center, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2011

	Program Expenses				Administrative	Combined Total
	Outpatient	Acute Care	Community Support	Total		
Salaries, benefits and taxes	\$ 3,173,546	\$ 2,148,116	\$ 3,501,157	\$ 8,822,819	\$ 1,920,995	\$10,743,814
Client service supplies	288,522	275,459	488,642	1,052,623	-	1,052,623
Client costs	5,432	4,699	283,101	293,232	-	293,232
Conferences, conventions and meetings	6,716	1,490	2,641	10,847	1,350	12,197
Food services	1,983	123,154	72,115	197,252	-	197,252
Insurance	96,541	59,032	84,147	239,720	20,785	260,505
Equipment repairs and maintenance	46,274	23,923	24,211	94,408	23,104	117,512
Miscellaneous	9,270	3,666	7,517	20,453	16,498	36,951
Office	137,779	65,770	157,580	361,129	36,147	397,276
Professional fees	31,763	15,882	15,882	63,527	15,882	79,409
Contract services	288,448	288,591	207,872	784,911	8,966	793,877
Occupancy	217,011	70,958	187,173	475,142	59,588	534,730
Travel	72,013	15,960	40,828	128,801	15,399	144,200
Total expenses before depreciation	4,375,298	3,096,700	5,072,866	12,544,864	2,118,714	14,663,578
Depreciation	109,436	59,196	72,749	241,381	47,699	289,080
Total expenses	<u>\$ 4,484,734</u>	<u>\$ 3,155,896</u>	<u>\$ 5,145,615</u>	<u>\$12,786,245</u>	<u>\$ 2,166,413</u>	<u>\$14,952,658</u>

The accompanying notes are an integral part of this statement.

Northside Mental Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2011

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 Mental Health Center, Inc. (the "Center") is a non-profit organization that provides mental 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 \$901,000 at June 30, 2011.

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.

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.

Northside Mental Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

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

Grant receivables relate to support received from federal, state and local sources. None of the amounts receivable at June 30, 2011 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 \$90,000 is included in relation to the patient accounts receivable at June 30, 2011 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 \$500. 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 a nonoperating gain or loss.

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 nonoperating gains and losses.

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.

Northside Mental Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

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

Other types of contributed or volunteer services are not recognized as revenue. Total contributed services recognized for the year ended June 30, 2011 were approximately \$10,400.

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 2007 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.

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, 2010, from where it was derived.

Northside Mental Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

NOTE B - INVESTMENTS

Investments are comprised of the following at June 30, 2011:

Equity securities	\$ 27,386
Certificates of deposit	<u>202,611</u>
	<u>\$ 229,997</u>

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, 2011:

Charges foregone, based on established rates	<u>\$ 7,073,531</u>
Equivalent percentage of charity care patient charges foregone to total patient service charges based on established rates	<u>38%</u>

NOTE D - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2011:

Land	\$ 745,502
Building and improvements	1,100,352
Equipment and furnishings	785,324
Leasehold improvements	85,663
Vehicles	439,884
Assets under capital lease	<u>4,850,711</u>
	8,007,436
Less accumulated depreciation and amortization	<u>(5,070,466)</u>
	<u>\$ 2,936,970</u>

Northside Mental Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

NOTE D - 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 mental health rehabilitation care 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, 2011.

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

Depreciation expense for property and equipment acquired with state funds	<u>\$ 138,204</u>
Cost, net of accumulated depreciation and amortization of property and equipment, acquired with state funds and possessed by the Center	<u>\$ 1,220,857</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 \$113,000 was amortized for the year ended June 30, 2011.

Northside Mental Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

NOTE E - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are comprised of the following at June 30, 2011:

Temporarily restricted funds relating to the facility	\$ 1,081,161
Temporarily restricted funds contributed by the Center	<u>169,914</u>
	<u>\$ 1,251,075</u>

The net assets released from restriction consisted of the following for the year ended June 30, 2011:

Depreciation of assets relating to facility	<u>\$ 113,430</u>
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NOTE F - LINE OF CREDIT

The Center has a line of credit from a commercial bank in the amount of \$500,000 at June 30, 2011. The line expires December 31, 2013 and is secured by all assets of the Center. Interest is due monthly at the greater of 3.00% or the LIBOR rate (.19% at June 30, 2011) plus 2.75%, and principal is due on demand. There were no amounts drawn under the line of credit as of June 30, 2011.

NOTE G - LONG-TERM DEBT

Long-term debt consists of the following at June 30, 2011:

Term note payable to bank in monthly installments of \$10,124 including 6.1% interest, payable through January 2015, secured by all assets of the Center	\$ 390,741
Less current portion	<u>(100,073)</u>
	<u>\$ 290,668</u>

Principal maturities of long-term debt are as follows:

<u>Year ending June 30,</u>	
2012	\$ 100,073
2013	106,494
2014	113,272
2015	<u>70,902</u>
	<u>\$ 390,741</u>

Northside Mental Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

NOTE H - 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 \$1,030,000 for the year ended June 30, 2011.

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 \$14,000 for the year ended June 30, 2011.

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 year are eligible for the Plan. Plan benefits vest after five years of service. Contributions to the Plan for the year ended June 30, 2011 were approximately \$327,000.

NOTE I - 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>	
2012	\$ 28,000
2013	<u>19,000</u>
	<u>\$ 47,000</u>

Rental expense for all operating leases was approximately \$70,000 for the year ended June 30, 2011.

NOTE J - 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 six members of the Center's Board of Directors.

Northside Mental Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

NOTE J - RELATED PARTY TRANSACTIONS AND RELATIONSHIPS - Continued

The Center provides administrative services to NPI. The amounts charged by the Center for these services were \$35,301 for the year ended June 30, 2011. This amount is presented in other operating revenue in the accompanying financial statements.

The amount due from related parties of \$9,167 at June 30, 2011, 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 K - 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 approximately \$1,000,000 in cash and cash equivalents that is in excess of FDIC insured limits at June 30, 2011.

NOTE L - ECONOMIC DEPENDENCY

The Center receives a substantial amount of funding (approximately 64% of total operating revenue during the year ended June 30, 2011) from federal, state and local grants. The availability and funding of such grants are subject to change with little or no advance notice.

NOTE M - MEDICAID REVENUE

The Center is a qualified provider of Medicaid mental health services. The Center receives a monthly capitation payment and fee for service payment for all plan members in its assigned geographic area. Medicaid revenue is paid pursuant to State of Florida guidelines and is administered on behalf of the State of Florida by the Agency for Health Care Administration.

Net revenues from the Medicaid program were approximately \$4,418,000 or 88% of the Center's net patient service revenue for the year ended June 30, 2011.

NOTE N - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ASC 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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

Northside Mental Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

NOTE N - FAIR VALUE MEASUREMENTS - Continued

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for that asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means;
- If the asset or liability has a specified (contractual) term, the input must be observable for substantially the full term of the asset or liability.

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

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

Following is a description of the valuation methodologies used for assets measured at fair value at June 30, 2011:

Investments:

Common Stock: Valued at the closing price reported on the active market on which the individual securities are traded.

Certificates of Deposits: Valued at original cost plus accrued interest through the date of the Statement of Financial Position.

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

The estimated fair values of the Center's financial instruments are as follows:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Investments	<u>\$ 229,997</u>	<u>\$229,997</u>

Northside Mental Health Center, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2011

NOTE N - FAIR VALUE MEASUREMENTS - Continued

The following table sets forth by level, within the fair value hierarchy, the Center's investment assets measured at fair value on a recurring basis:

	<u>Fair Value</u>	<u>Level 1 Inputs</u>	<u>Level 2 Inputs</u>
Common stock	\$ 27,386	\$ 27,386	\$ -
Certificates of deposit	<u>202,611</u>	<u>-</u>	<u>202,611</u>
	<u>\$ 229,997</u>	<u>\$ 27,386</u>	<u>\$ 202,611</u>

NOTE O - CONTINGENCY

The Center recognized a contingent liability of \$185,000 to accrue for the possible refund of previously recognized Medicaid revenue due to the preliminary findings from an audit conducted by Medicaid of one of the Center's Medicaid funders. The final outcome of this audit is unknown at this time. The liability is included in deferred revenue at year end.

NOTE P - SUBSEQUENT EVENTS

The Center has evaluated events and transactions occurring subsequent to June 30, 2011 as of October 4, 2011 which is the date the financial statements were available to be issued.

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 MENTAL HEALTH CENTER, INC.

June 30, 2011



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

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

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

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 Mental Health Center, Inc.

We have audited the financial statements of Northside Mental Health Center, Inc. (the "Center") as of and for the year ended June 30, 2011, and have issued our report thereon, dated October 4, 2011. 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 of America.

Internal Control Over Financial Reporting

Management of the Center is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free of 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*.

This report is intended solely for the information and use of the Center's Board of the Directors, management, and federal and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Bureau, Gardner & Company, P.A.

Tampa, Florida
October 4, 2011

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM
AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND CHAPTER 10.650,
RULES OF THE AUDITOR GENERAL

NORTHSIDE MENTAL HEALTH CENTER, INC.

June 30, 2011



RIVERO, GORDIMER & COMPANY, P.A.
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

Board of Directors
 Northside Mental Health Center, Inc.

Compliance

We have audited Northside Mental Health Center, Inc.'s (the "Center") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement*, and the requirements described in the Florida Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2011. The Center'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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs and state projects is the responsibility of the Center's management. Our responsibility is to express an opinion on the Center's compliance based on our audit.

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 of America, OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650, *Rules of the Auditor General*. Those standards, OMB Circular A-133 and Chapter 10.650, *Rules of the Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Center'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. Our audit does not provide a legal determination on the Center's compliance with those requirements.

In our opinion, the Center complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state projects for the year ended June 30, 2011.

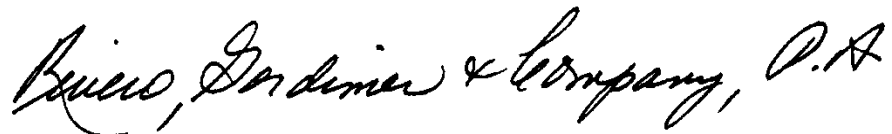
Internal Control Over Compliance

The management of the Center is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the Center's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center'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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Center's Board of Directors, management, and federal and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Buico, 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
October 4, 2011

SUPPLEMENTAL INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

NORTHSIDE MENTAL HEALTH CENTER, INC.

For the year ended June 30, 2011

Northside Mental Health Center, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2011

Federal/State Grantor/Pass-through Grantor/ Program Title	Federal CFDA # or State CSFA #	Pass-through Entity Identifying Number	Expenditures
Federal			
<u>U.S. Department of Agriculture</u>			
Passed-through the Florida Department of Elder Affairs			
Child and Adult Care Food Program	10.558	Y0043	\$ 4,363
Child and Adult Care Food Program	10.558	Y1043	<u>12,477</u>
Total CFDA # 10.558			<u>16,840</u>
Total U.S. Department of Agriculture			<u>16,840</u>
<u>U.S. Department of Health and Human Services</u>			
Passed-through Central Florida Behavioral Health Network, Inc.			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	CF1329-1011	<u>278,284</u>
Temporary Assistance for Needy Families	93.558	CF1329-1011	<u>355,520</u>
Medical Assistance Program	93.778	CF1329-1011	<u>260,646</u>
Block Grants for Community Mental Health Services	93.958	CF1329-1011	<u>310,847</u>
Total U.S. Department of Health and Human Services			<u>1,205,297</u>
Total expenditures of federal awards			<u>1,222,137</u>

Northside Mental Health Center, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED

For the year ended June 30, 2011

Federal/State Grantor/Pass-through Grantor/ Program Title	Federal CFDA # or State CSFA #	Pass-through Entity Identifying Number	Expenditures
State			
<u>Florida Department of Children and Families</u>			
Passed-through Central Florida Behavioral Health Network, Inc.			
Baker Act	60.006	CF1329-1011	<u>800,000</u>
Indigent Psychiatric Outpatient Services	60.039	CF1329-1011	<u>148,359</u>
Adult Community Mental Health - Florida Assertive Community Treatment Teams	60.042	CF1329-1011	<u>247,587</u>
Adult Community Mental Health Community Support Services	60.053	CF1329-1011	<u>3,607,241</u>
Adult Community Mental Health Emergency Stabilization	60.054	CF1329-1011	<u>521,032</u>
Children's Mental Health Community Support Services	60.055	CF1329-1011	<u>136,225</u>
Community Forensic Beds	60.114	CF1329-1011	<u>444,314</u>
Total expenditures of state financial assistance			<u>5,904,758</u>
Total expenditures of federal awards and state financial assistance			<u>\$ 7,126,895</u>

The accompanying notes are an integral part of this statement.

Northside Mental Health Center, Inc.

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

June 30, 2011

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 Mental Health Center, Inc. (the "Center") 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 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 and state programs/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:

Federal Program Title	Federal CFDA #	Pass-through Entity Identifying Number	Expenditures
Medical Assistance Program	93.778	CF1329-1011	\$ 260,646
Block Grants for Community Mental Health Services	93.958	CF1329-1011	<u>320,602</u>
			<u>\$ 581,248</u>

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

NORTHSIDE MENTAL HEALTH CENTER, INC.

For the year ended June 30, 2011

Northside Mental Health Center, Inc.

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

For the year ended June 30, 2011

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued Unqualified

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/projects Unqualified

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 Auditor General*? yes X no

Identification of major programs/projects:

Federal

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.558	Temporary Assistance for Needy Families
93.958	Block Grants for Community Mental Health Services

State

<u>CFSA Number</u>	<u>Name of State Project</u>
60.053	Adult Community Mental Health Community Support Services
60.054	Adult Community Mental Health Emergency Stabilization
60.114	Community Forensic Beds

Northside Mental Health Center, Inc.

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

For the year ended June 30, 2011

Dollar threshold used to distinguish between type A and type B federal programs	<u>\$ 300,000</u>
Dollar threshold used to distinguish between type A and type B state projects	<u>\$ 300,000</u>
Auditee qualified as low-risk auditee	<u>X</u> yes <u> </u> no

Section II - Financial Statement Findings

No matters were reported for the year ended June 30, 2011 and there were no prior year audit findings to be reported.

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

No matters were reported for the year ended June 30, 2011 and there were no prior year audit findings to be reported.

A summary schedule of prior year audit findings is not presented because there were no prior year audit findings.

MANAGEMENT LETTER
NORTHSIDE MENTAL HEALTH CENTER, INC.
For the year ended June 30, 2011



RIVERO, GORDIMER & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Member
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Marc D. Sasser

MANAGEMENT LETTER

Board of Directors
Northside Mental Health Center, Inc.

We have audited the financial statements of Northside Mental Health Center, Inc. (the "Center") as of and for the fiscal year ended June 30, 2011, and have issued our report thereon, dated October 4, 2011.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. We have issued our 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*, Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Federal Program and State Project and on Internal Control Over Compliance in Accordance With OMB Circular A-133 and Chapter 10.650, *Rules of the Auditor General*, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, dated October 4, 2011, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.650, *Rules of the Auditor General*, which requires disclosure in the management letter of violations of provisions of contracts or grant agreements, or abuse, that have an effect on the financial statements or state project amounts that is less than material, but more than inconsequential. In addition, for matters that have an inconsequential effect on the financial statements or state project amounts, considering both quantitative and qualitative factors, the following may be reported based on professional judgment: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, that have occurred, or are likely to have occurred, and (2) deficiencies in internal control that are not significant deficiencies. Our audit disclosed no matters required to be disclosed by the *Rules of the Auditor General* (Section 10.654 (1)(e)).

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of management, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

Tampa, Florida
October 4, 2011

Northside Mental Health Center, Inc.
 SCHEDULE OF STATE EARNINGS
 For the fiscal year ended June 30, 2011

1	Total Expenditures	\$ 14,952,658
2	Less Other State and Federal Funds	\$ (5,021,852)
3	Less Non-Match SAMH Funds	\$ (4,259,151)
4	Less Unallowable Costs per 65E-14, F.A.C.	\$ (14,456)
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$ 5,657,199
6	Maximum Available Earnings (Line 5 times 75%)	\$ 4,242,899
7	Amount of State Funds Requiring Match	\$ 3,432,150
8	Amount Due to Department * (Subtract line 7 from line 6)	\$ 810,749

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

Northside Mental Health Center, Inc.

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS

For the fiscal year ended June 30, 2011

This audit schedule is not applicable to Northside Mental Health Center, Inc. for the fiscal year ended June 30, 2011.

Northside Mental Health Center, Inc.

AUDIT SCHEDULE

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS

For the fiscal year ended June 30, 2011

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 greater) I
A	B	C	D	E	F	G	H	I
Children's MH	Crisis Stabilization Unit	\$ -	-	-	-	\$ -	\$ -	\$ -
Adult MH	Crisis Stabilization Unit	\$ 291.24	5,840	819	5,021	\$ 1,127,218	\$ 1,462,316	-
Children's SA	Substance Abuse Detox	\$ -	-	-	-	\$ -	\$ -	-
Adult SA	Substance Abuse Detox	\$ -	-	-	-	\$ -	\$ -	-
Adult MH	Short-term Residential	\$ 284.34	2,448	-	2,448	\$ 633,597	\$ 696,064	-
Total Amount Owed to Department =								\$ -

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

AGENCY: Northside Mental Health Center, Inc.

DATE PREPARED: 10/4/2011

CONTRACT #: CF-1329-1011

BUDGET PERIOD: FROM 07/01/10 TO 06/30/11

PART I: ACTUAL FUNDING SOURCES AND REVENUES

	STATE-DESIGNATED SAMH COST CENTERS							
	STATE SAMH-FUNDED COST CENTERS							
	Community-Based Alcohol, Drug Abuse and Mental Health Services							
FUNDING SOURCES & REVENUES	Crisis Stabilization Unit	Crisis Support/ Emergency	Room & Board with Supervision Level II	Short Term Residential Treatment	Medical Services	Temporary Assistance for Needy Families	Florida Assertive Community Treatment (FACT)	
IA. STATE SAMH FUNDING								
(1) General Revenue - Adult	\$ 1,127,218	\$ 193,814	\$ 930,732	\$ 633,597	\$ 1,144,314	\$ 355,520	\$ 1,220,803	
(2) General Revenue - Adolescent	-	-	-	-	-	-	-	
(3) ADAMH Revenue - Adult	3,847	-	175,667	-	-	-	-	
(4) Indigent Drugs	-	-	-	-	-	-	-	
TOTAL STATE SAMH FUNDING	\$ 1,131,065	\$ 193,814	\$ 1,106,399	\$ 633,597	\$ 1,144,314	\$ 355,520	\$ 1,220,803	
IB. OTHER GOVT. FUNDING								
(1) Other State Agency Funding	-	-	-	-	-	-	-	
(2) Medicaid	400,006	-	-	-	832,380	405	-	
(3) Local Government	266,667	-	-	-	-	-	-	
TOTAL OTHER GOVT. FUNDING	\$ 666,673	\$ -	\$ -	\$ -	\$ 832,380	\$ 405	\$ -	
IC. ALL OTHER REVENUES								
(1) 1st & 2nd Party Payments	\$ 48	-	\$ 55,504	-	\$ 1,136	\$ 1,461	-	
(2) 3rd Party Payments	-	-	-	-	352	-	-	
(3) Medicare	22,177	-	-	-	44,561	-	-	
(4) Contributions and Donations	25,049	-	7,090	13,234	-	4,537	-	
(5) Other	-	-	-	-	-	-	-	
(6) In-kind	-	-	132	-	-	-	1,932	
TOTAL ALL OTHER REVENUES	\$ 47,274	\$ -	\$ 62,726	\$ 13,234	\$ 46,049	\$ 5,998	\$ 1,932	
TOTAL FUNDING =	\$ 1,845,012	\$ 193,814	\$ 1,169,125	\$ 646,831	\$ 2,022,743	\$ 361,923	\$ 1,222,735	

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

AGENCY: Northside Mental Health Center, Inc.

DATE PREPARED: 10/4/2011

CONTRACT #: CF-1329-1011

BUDGET PERIOD: FROM 07/01/10 TO 06/30/11

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						
	Veteran's Outreach	Outreach	CCST	Incidental / IDP	Total SAMH	Non-SAMH	Administration
IA. STATE SAMH FUNDING							
(1) General Revenue - Adult	\$ 275,692	\$ 726,614	\$ 524,240	\$ 243,019	\$ 7,375,563	\$ -	\$ -
(2) General Revenue - Adolescent	-	-	136,225	-	136,225	-	-
(3) ADAMH Revenue - Adult	-	-	-	-	179,514	-	-
(4) Indigent Drugs	-	-	-	44,940	44,940	-	-
TOTAL STATE SAMH FUNDING	\$ 275,692	\$ 726,614	\$ 660,465	\$ 287,959	\$ 7,736,242	\$ -	\$ -
IB. OTHER GOVT. FUNDING							
(1) Other State Agency Funding	\$ -	\$ -	219,398	\$ -	219,398	21,420	\$ -
(2) Medicaid	-	-	1,835,602	-	3,068,393	943,567	423,012
(3) Local Government	-	-	-	-	266,667	1,235,426	-
TOTAL OTHER GOVT. FUNDING	\$ -	\$ -	\$ 2,055,000	\$ -	\$ 3,554,458	\$ 2,200,413	\$ 423,012
IC. ALL OTHER REVENUES							
(1) 1st & 2nd Party Payments	\$ -	\$ -	136,159	\$ -	194,308	5,277	\$ 25,275
(2) 3rd Party Payments	-	-	4,955	-	5,307	1,030	-
(3) Medicare	-	-	46,067	-	112,805	165	233,092
(4) Contributions and Donations	-	4,830	45,621	-	100,361	41,598	3,111
(5) Other	-	-	1,622	-	1,622	3,429	154,264
(6) In-kind	-	-	-	-	2,064	15,227	2,269
TOTAL ALL OTHER REVENUES	\$ -	\$ 4,830	\$ 234,424	\$ -	\$ 416,467	\$ 66,726	\$ 418,011
TOTAL FUNDING	\$ 275,692	\$ 731,444	\$ 2,949,889	\$ 287,959	\$ 11,707,167	\$ 2,267,139	\$ 841,023

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

AGENCY: Northside Mental Health Center, Inc.

DATE PREPARED: 10/4/2011

CONTRACT #: CF-1329-1011

BUDGET PERIOD: FROM 07/01/10 TO 06/30/11

PART I: ACTUAL FUNDING SOURCES AND REVENUES - CONTINUED

		STATE-DESIGNATED SAMH COST CENTERS					
		STATE SAMH-FUNDED COST CENTERS					
		Community-Based Alcohol, Drug Abuse and Mental Health Services					
FUNDING SOURCES & REVENUES	Total Funding						
IA. STATE SAMH FUNDING							
(1) General Revenue - Adult	\$ 7,375,563						
(2) General Revenue - Adolescent	136,225						
(3) ADAMH Revenue - Adult	179,514						
(4) Indigent Drugs	44,940						
TOTAL STATE SAMH FUNDING	\$ 7,736,242						
IB. OTHER GOVT. FUNDING							
(1) Other State Agency Funding	\$ 240,818						
(2) Medicaid	4,434,972						
(3) Local Government	1,502,093						
TOTAL OTHER GOVT. FUNDING	\$ 6,177,883						
IC. ALL OTHER REVENUES							
(1) 1st & 2nd Party Payments	\$ 224,860						
(2) 3rd Party Payments	6,337						
(3) Medicare	346,062						
(4) Contributions and Donations	145,070						
(5) Other	159,315						
(6) In-kind	19,560						
TOTAL ALL OTHER REVENUES	\$ 901,204						
TOTAL FUNDING	\$ 14,815,329						

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

AGENCY: Northside Mental Health Center, Inc.

DATE PREPARED: 10/4/2011

CONTRACT #: CF-1329-1011

BUDGET PERIOD: FROM 07/01/10 TO 06/30/11

PART II: ACTUAL EXPENSES

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	Short Term Residential Treatment	Medical Services	Temporary Assistance for Needy Families	Florida Assertive Community Treatment (FACT)	
IIA. PERSONNEL EXPENSES								
(1) Salaries	\$ 883,553	\$ 132,165	\$ 750,456	\$ 382,969	\$ 810,052	\$ 92,683	\$ 591,361	
(2) Fringe Benefits	183,643	29,823	194,163	74,607	176,291	13,713	123,452	
TOTAL PERSONNEL EXPENSES	\$ 1,067,196	\$ 161,988	\$ 944,619	\$ 457,576	\$ 986,343	\$ 106,396	\$ 714,813	
IIB. OTHER EXPENSES								
(1) Building Occupancy	\$ 119,017	\$ 274	\$ 160,294	\$ 86,534	\$ 55,015	\$ 26,047	\$ 68,961	
(2) Professional Services	167,954	13,879	20,246	4,181	191,557	3,078	199	
(3) Travel	2,351	953	7,673	1,156	1,028	313	69,192	
(4) Equipment	3,271	206	5,003	1,561	782	246	3,241	
(5) Food Services	77,262	-	59,214	32,207	-	-	163	
(6) Medical and Pharmacy	487,949	16,779	9,080	25,365	553,017	21,149	5,374	
(7) Subcontracted Services	-	-	-	-	-	-	-	
(8) Insurance	16,203	3,093	22,843	8,762	5,314	3,056	8,918	
(9) Interest Paid	-	-	-	-	-	-	-	
(10) Operating Supplies and Expenses	17,604	817	21,660	7,911	7,103	3,945	252,028	
(11) Other	-	-	-	-	-	-	-	
(12) Donated Items	-	-	-	-	-	-	-	
TOTAL OTHER EXPENSES	\$ 891,611	\$ 36,001	\$ 306,013	\$ 167,677	\$ 813,816	\$ 57,834	\$ 408,076	
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 1,958,807	\$ 197,989	\$ 1,250,632	\$ 625,253	\$ 1,800,159	\$ 164,230	\$ 1,122,889	
IIC. DISTRIBUTED INDIRECT COSTS								
Administration	\$ 323,516	\$ 32,700	\$ 206,554	\$ 103,267	\$ 297,314	\$ 27,124	\$ 185,456	
TOTAL ACTUAL OPER. EXPENSES	\$ 2,282,323	\$ 230,689	\$ 1,457,186	\$ 728,520	\$ 2,097,473	\$ 191,354	\$ 1,308,345	
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ALLOWABLE OPER. EXPENSES	\$ 2,282,323	\$ 230,689	\$ 1,457,186	\$ 728,520	\$ 2,097,473	\$ 191,354	\$ 1,308,345	
IIIE. CAPITAL EXPENDITURES	\$ 843	\$ 961	\$ -	\$ -	\$ -	\$ 1,264	\$ 843	

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

AGENCY: Northside Mental Health Center, Inc.

DATE PREPARED: 10/4/2011

CONTRACT #: CF-1329-1011

BUDGET PERIOD: FROM 07/01/10 TO 06/30/11

PART II: ACTUAL EXPENSES - CONTINUED

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS						
	STATE SAMH-FUNDED COST CENTERS						
	Community-Based Alcohol, Drug Abuse and Mental Health Services						
	Veteran's Outreach	Outreach	CCST	Incidental IDP	Total SAMH	Non-SAMH	Administration
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ 126,030	\$ 388,726	\$ 1,391,424	\$ -	\$ 5,549,419	\$ 1,324,899	\$ 1,804,577
(2) Fringe Benefits	14,816	88,732	406,341	-	1,305,581	348,640	500,202
TOTAL PERSONNEL EXPENSES	\$ 140,846	\$ 477,458	\$ 1,797,765	\$ -	\$ 6,855,000	\$ 1,673,539	\$ 2,304,779
IIB. OTHER EXPENSES							
(1) Building Occupancy	\$ 4,610	\$ 9,964	\$ 281,365	\$ -	\$ 812,081	\$ 188,928	\$ (140,441)
(2) Professional Services	124	2,254	56,235	-	459,707	102,977	248,753
(3) Travel	12,648	26,630	46,406	-	168,350	57,171	60,129
(4) Equipment	1,334	2,656	6,954	-	25,254	16,317	171,138
(5) Food Services	-	-	483	-	169,329	25,819	2,104
(6) Medical and Pharmacy	56	16,920	226,679	250,337	1,612,705	51,214	(631,249)
(7) Subcontracted Services	-	-	-	-	-	-	-
(8) Insurance	4,093	6,824	35,285	-	114,391	32,458	15,728
(9) Interest Paid	-	-	-	-	-	-	-
(10) Operating Supplies and Expenses	2,621	1,136	27,431	38,538	380,794	30,490	112,052
(11) Other	-	-	186	-	186	1,530	21,019
(12) Donated Items	-	-	-	-	-	8,005	2,401
TOTAL OTHER EXPENSES	\$ 25,486	\$ 66,384	\$ 681,024	\$ 288,875	\$ 3,742,797	\$ 514,909	\$ (138,366)
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 166,332	\$ 543,842	\$ 2,478,789	\$ 288,875	\$ 10,597,797	\$ 2,188,448	\$ 2,166,413
IIIC. DISTRIBUTED INDIRECT COSTS							
Administration	\$ 27,471	\$ 89,821	\$ 409,396	\$ 47,711	\$ 1,750,330	\$ 401,627	\$ (2,451,957)
TOTAL ACTUAL OPER. EXPENSES	\$ 193,803	\$ 633,663	\$ 2,888,185	\$ 336,586	\$ 12,348,127	\$ 2,590,075	\$ 14,456
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,456
TOTAL ALLOWABLE OPER. EXPENSES	\$ 193,803	\$ 633,663	\$ 2,888,185	\$ 336,586	\$ 12,348,127	\$ 2,590,075	\$ -
IIIE. CAPITAL EXPENDITURES	\$ -	\$ 961	\$ 4,853	\$ -	\$ 9,725	\$ -	\$ 29,242

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

AGENCY: Northside Mental Health Center, Inc.

DATE PREPARED: 10/4/2011

CONTRACT #: CF-1329-1011

BUDGET PERIOD: FROM 07/01/10 TO 06/30/11

PART II: ACTUAL EXPENSES - CONTINUED

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS						
	STATE SAMH-FUNDED COST CENTERS						
	Community-Based Alcohol, Drug Abuse and Mental Health Services						
	Total Expenditures						
IIA. PERSONNEL EXPENSES							
(1) Salaries	\$ 8,678,895						
(2) Fringe Benefits	2,154,423						
TOTAL PERSONNEL EXPENSES	\$ 10,833,318						
IIB. OTHER EXPENSES							
(1) Building Occupancy	\$ 860,568						
(2) Professional Services	811,437						
(3) Travel	285,650						
(4) Equipment	212,709						
(5) Food Services	197,252						
(6) Medical and Pharmacy	1,032,670						
(7) Subcontracted Services	-						
(8) Insurance	162,577						
(9) Interest Paid	-						
(10) Operating Supplies and Expenses	523,336						
(11) Other	22,735						
(12) Donated Items	10,406						
TOTAL OTHER EXPENSES	\$ 4,119,340						
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 14,952,658						
IIC. DISTRIBUTED INDIRECT COSTS							
Administration	\$ -						
TOTAL ACTUAL OPER. EXPENSES	\$ 14,952,658						
IID. UNALLOWABLE COSTS	\$ 14,456						
TOTAL ALLOWABLE OPER. EXPENSES	\$ 14,938,202						
IIE. CAPITAL EXPENDITURES	\$ 38,967						