Prestera Center

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

Consolidated Financial Report
June 30, 2017

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CONTENTS

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS, SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER SUPPLEMENTARY INFORMATION

To the Board of Directors
Prestera Center for Mental Health
Services, Inc. and Subsidiary
Huntington, West Virginia

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Prestera Center for Mental Health Services, Inc. and Subsidiary (the Center), which comprise the consolidated balance sheets as of June 30, 2017 and 2016, and the related consolidated statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Prestera Center for Mental Health Services, Inc. and Subsidiary as of June 30, 2017 and 2016, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of Federal awards for the year ended June 30, 2017, is presented for purposes of additional analysis 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 (Uniform Guidance), and is not a required part of the financial statements. Also, the accompanying schedule of state awards for the year ended June 30, 2017, 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 in the accompanying supplementary schedules is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated March 30, 2018, on our consideration of Prestera Center for Mental Health Services, Inc. and Subsidiary'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 for the year ended June 30, 2017. We issued a similar report for the year ended June 30, 2016, dated November 30, 2016. The purpose of these reports 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. These reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Prestera Center for Mental Health Services, Inc. and Subsidiary's internal control over financial reporting and compliance.

Arnett Carbis Toothman LLP

Charleston, West Virginia
March 30, 2018

DHHR - Finance

MAR 3 0 2018

Date Received

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

CONSOLIDATED BALANCE SHEETS
June 30, 2017 and 2016

ASSETS	2017	2016
Current assets		
Cash and cash equivalents	$ 139,325	$ 499,219
Cash - client funds	562,837	459,865
Grants and contracts receivable	2,688,819	1,951,548
Client fees receivable, net of allowance for doubtful accounts of $744,516 in 2017; $709,366 in 2016	3,602,739	4,220,744
Accounts recievable - related parties	125,386	128,123
Prepaid expenses	256,851	307,308
Investments	1,685,701	1,559,847
Total current assets	9,061,658	9,126,654
Property and equipment, net	8,003,175	7,983,180
Other assets		
Investments	50,000	50,000
Total other assets	50,000	50,000
Total assets	$ 17,114,833	$ 17,159,834
LIABILITIES AND NET ASSETS		
Current liabilities		
Current maturities of long-term obligations	$ 303,071	$ 438,646
Line of Credit	2,409,984	1,402,174
Accounts payable and accrued expenses	1,063,326	595,574
Client funds	562,837	459,865
Accrued payroll and vacation	1,393,484	2,249,439
Deferred revenue	61,425	47,425
Total current liabilities	5,794,127	5,193,123
Long-term liabilities		
Long-term obligations, net of current portion	3,147,857	2,648,520
Postretirement benefit obligation	281,697	312,735
Total liabilities	9,223,681	8,154,378
Net assets		
Unrestricted	7,890,820	9,004,587
Temporarily restricted	332	869
Total net assets	7,891,152	9,005,456
Total liabilities and net assets	$ 17,114,833	$ 17,159,834

See Notes to Consolidated Financial Statements

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

CONSOLIDATED STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS
Years Ended June 30, 2017 and 2016

	2017	2016
Unrestricted revenues, gains and other support:		
Client service revenue (net of allowances and discounts)	$ 21,906,238	$ 24,068,725
Provision for bad debts	(774,154)	(631,332)
Net client service revenue less provision for bad debts	21,132,084	23,437,393
Federal, state and other grants and contracts	16,314,352	15,216,403
Room and board	848,610	863,494
Investment income	126,826	(9,397)
In-kind contribution for use of liabilities	711,753	724,034
Other income	274,051	292,213
Net assets released from restrictions	536	536
Total unrestricted revenues, gains and other support	39,408,212	40,524,676
Expenses:		
Salaries and wages	22,854,434	23,078,177
Employee benefits	6,242,633	5,899,443
Contracted services	2,767,199	2,699,618
Professional fees	119,747	125,885
Lab fees	179,542	108,267
Supplies	1,916,004	2,105,383
Education	172,334	104,011
Travel	644,313	763,176
Postage	41,382	56,834
Advertising	211,263	61,829
Repairs and maintenance	540,378	553,213
Dues and subscriptions	45,862	35,807
Taxes	30,067	576,143
Insurance	862,258	720,946
Utilities	1,378,910	1,290,842
Equipment leases	386,055	327,065
Rent	626,322	554,265
Occupancy	711,753	724,034
Depreciation and amortization	514,344	536,488
Interest	257,623	255,854
Other	19,557	11,392
Total expenses	40,521,980	40,588,672
Deficiency of revenues, gains and other support over expenses	(1,113,768)	(63,996)
Decrease in unrestricted net assets	(1,113,768)	(63,996)
Change in temporarily restricted net assets		
Net assets released from restriction	(536)	(536)
Decrease in net assets	(1,114,304)	(64,532)
Net assets at beginning of year	9,005,456	9,069,988
Net assets at end of year	$ 7,891,152	$ 9,005,456

See Notes to Consolidated Financial Statements

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

CONSOLIDATED STATEMENTS OF CASH FLOWS
Years Ended June 30, 2017 and 2016

	2017	2016
Cash flows from operating activities		
Change in net assets	$ (1,114,304)	$ (64,532)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	514,344	536,488
Allowance for bad debts	774,154	631,332
Net realized and unrealized (gain) loss on investments,	(87,787)	60,453
(Increase) decrease in:		
Accounts and grants receivable	(890,683)	1,378,555
Prepaid expenses	50,457	(70,861)
Increase (decrease) in:		
Accounts payable and accrued expenses	467,752	(398,322)
Deferred revenue	14,000	47,425
Accrued payroll and vacation	(855,955)	190,696
Post retirement benefit obligation	(31,038)	(31,000)
Net cash provided by (used in) operating activities	(1,159,060)	2,280,234
Cash flows from investing activities		
Purchase of investments	(1,221,645)	(600,880)
Proceeds from the sale of investments	1,183,578	550,575
Purchases of property and equipment	(534,339)	(284,598)
Net cash used in investing activities	(572,406)	(334,903)
Cash flows from financing activities		
Proceeds from long-term obligations	1,600,000	-
Payments on long-term obligations	(1,236,238)	(467,605)
Line of credit borrowings (payments), net	1,007,810	(1,377,917)
Net cash provided by (used in) financing activities	1,371,572	(1,845,522)
Net increase (decrease) in cash and cash equivalents	(359,894)	99,809
Cash and cash equivalents		
Beginning	499,219	399,410
Ending	$ 139,325	$ 499,219

See Notes to Consolidated Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies

Organization: Prestera Center for Mental Health Services, Inc. and Subsidiary (Midland Behavioral Health, Inc.), (collectively, "the Center"), are non-profit corporations incorporated in the State of West Virginia. The Center's primary purpose is to provide a full range of clinical, consultative, community outreach and support in the areas of mental health and substance abuse.

Principles of Consolidation: The consolidated financial statements of Prestera Center for Mental Health Services, Inc. includes the accounts of Midland Behavioral Health, Inc., a non-profit, nonstock corporation. The consolidation is required because Prestera is the sole member of Midland Behavioral Health, Inc. All intercompany account balances and transactions have been eliminated.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) 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 and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Significant estimates used in preparing these financial statements include the valuation of accounts receivable for the amount expected to be ultimately collected, and estimated postretirement benefit obligation. It is at least reasonably possible that the significant estimates used will change within the next year.

Cash and cash equivalents: Cash and cash equivalents are defined as those funds on deposit which mature in three months or less.

Net assets classifications: Net assets and revenues, gains and losses are classified based on donor imposed restrictions. Accordingly, net assets of the Center and changes therein are classified and reported as follows:

> **Unrestricted** – Resources over which the Board of Directors has discretionary control.
>
> **Temporarily restricted** – Resources subject to a donor imposed restrictions which will be satisfied by actions of the Center or passage of time.
>
> **Permanently restricted** – Resources subject to a donor imposed restriction that they be maintained permanently by the Center. There were no permanently restricted net assets at June 30, 2017 and 2016.

The Center has elected to present temporarily restricted contributions, which are fulfilled in the same time period, within the unrestricted net assets class.

Contributions of cash and other assets are presented as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of operations as net assets released from restrictions.

Deficiency of revenues, gains and other support over expenses: The consolidated statements of operations and changes in net assets include deficiency of revenues, gains and other support over expenses. Changes in unrestricted net assets which are excluded from deficiency of revenues, gains and other support over expenses, consistent with industry practice, include, permanent transfers of assets to and from affiliates for other than goods and services, and contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purposes of acquiring such assets).

Net client service revenue and client fees receivable: Net client service revenue is reported at the estimated net realizable amounts from clients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Medicaid reimburses the Center for services based upon reasonable and customary rates established by the State Medicaid departments.

The Center maintains an allowance for doubtful accounts for each of its major revenue sources to reserve for estimated losses based on the length of time the account has been past due and historical experience. The Center considers the client portion of accounts receivable for write-off when there has been no activity on the account for 1 year.

For receivables associated with self-pay clients (which includes both clients without insurance and clients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the Center records a significant provision for bad debts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The Center's provision for bad debts on self-pay remained at 90% of self-pay accounts receivable at June 30, 2017 and 2016.

Grant revenue: Federal, state and other grant revenue resulting from exchange transactions are recognized by the Center as related grant program expenses are incurred.

Charity care: The Center provides care to individuals 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.

Property and equipment: Property and equipment acquisitions are recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of each class of depreciable asset. Equipment under capital lease obligations is amortized on the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Such amortization is included in depreciation and amortization in the financial statements.

Gifts of long-lived assets such as land, buildings, and equipment are reported as unrestricted support, and are excluded from deficiency of revenues over expenses, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Investments: Investments are carried at fair value. Investments acquired by gift are recorded at the fair value at the date of receipt. Fair value is determined principally from published sources.

Donated goods, services and facilities: Donated goods, services and other assets are reflected as contributions in the accompanying financial statements at their estimated fair market values at the date of gift. In addition, the fair market value of office space occupied free of rent has been reflected in the accompanying financial statements in the same manner. No amounts have been recognized in the financial statements for donated services unless such services are provided by professionals and would normally be procured by the Center.

Advertising: The cost of advertising, public relations, and marketing programs are charged to operations as incurred. Total advertising expense for the years ended June 30, 2017 and 2016, was $211,263 and $61,829 respectively.

Expense allocation: Expenses which are not specifically identified with a particular service are allocated to the various program services based upon time devoted by Center staff in performing program functions.

Income taxes:

Prestera Center for Mental Health Services, Inc. – Prestera is recognized as exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state statutes.

Midland Behavioral Health, Inc. – Is incorporated as a non-profit corporation, but has not filed for exempt status with the Internal Revenue Service.

With few exceptions, neither entity is subject to U.S. federal or state income tax examinations by tax authorities for years before 2013. Management is of the opinion that neither entity has any material uncertain tax positions, and accordingly recognizes no liability for unrecognized benefits.

Significant New Authoritative Accounting Pronouncements: In May 2014, the FASB issued guidance related to recognition of revenue from contracts with customers. This guidance requires an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers and requires certain qualitative and quantitative disclosures regarding revenue arising from contracts with customers. This Accounting Standards Update (ASU) will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective. The guidance permits the use of either a retrospective or modified retrospective (cumulative effect) transition method. In August 2015, the FASB issued an amendment to defer the effective dates for all entities by one year. During 2016, the FASB has issued varied guidance with the purpose of clarifying this ASU. Such clarifications included: improving the operability and understandability of the implementation guidance on principal versus agent considerations; identifying performance obligations and also to improve the operability and understandability of the licensing implementation guidance; clarifying the objective of the collectability criterion for applying paragraph 606-10-25-7; permitting an entity to exclude amounts collected from customers for all sales (and other similar) taxes from the transaction price; specifying that the measurement date for noncash consideration is contract inception; providing a practical expedient that permits an entity to reflect the aggregate effect of all modifications that occur before the beginning of the earliest period presented when identifying the satisfied and unsatisfied performance obligations; determining the transaction price and allocating the transaction price to the satisfied and unsatisfied performance obligations; clarifying that a completed contract for purposes of transition is a contract for which all (or substantially all) of the revenue was recognized under legacy GAAP before the date of initial application; and clarifying that an entity that retrospectively applies the guidance in Topic 606 to each prior reporting period is not required to disclose the effect of the accounting change for the period of adoption. This guidance is effective for public entities with annual reporting periods beginning after December 15, 2017, including interim periods within that reporting period. Early application is permitted only as of annual reporting periods beginning after December 15, 2016, including interim reporting periods within the reporting period. For all other entities (nonpublic entities), the amendments in these ASUs will be effective for annual reporting periods beginning after December 15, 2018, and interim periods within annual periods beginning after December 15, 2019. A nonpublic entity may elect to apply this guidance earlier, subject to certain limitations. Management is currently evaluating the impact, if any, that adoption will have on its financial statements. Management has not yet selected a transition method nor has the effect of this guidance on the Center's ongoing financial reporting been determined.

In July 2015, the FASB issued guidance with the purpose of simplifying that inventory currently be measured at the lower of cost or market. This guidance does not apply to inventory that is measured using last-in, first-out or the retail inventory method. This guidance does apply to other inventory, which includes inventory that is measured using first-in, first-out or average cost. This guidance states that an organization should measure inventory at the lower of cost or net realizable value. Net realizable value is the estimated selling price used in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation. This guidance is effective for all entities for fiscal years beginning after December 15, 2016. Early adoption is permitted. Management is currently evaluating the impact, if any, that adoption will have on its consolidated financial statements.

In January 2016, the FASB issued guidance to address certain aspects of recognition, measurement, presentation, and disclosure of financial instruments for entities that hold financial assets or owe financial liabilities. The guidance will require: (a) certain equity investments to be measured at fair value with changes recognized in net income; (b) a qualitative assessment to identify impairment of equity investments without readily determinable fair value; (c) elimination of disclosures of the fair value of financial instruments measured at amortized costs and method(s) and significant assumptions used to estimate the fair value; (d) the exit price notion be used when measuring fair value; (e) separate presentation in other comprehensive income of the portion of the total change in the fair value of a liability; (f) separate presentation of financial assets and financial liabilities by measurement category and form of financial asset; and (g) clarification of how to evaluate the need for a valuation allowance on a deferred tax asset related to available-for-sale securities in combination with the entity's other deferred tax assets. This guidance is effective for public entities for fiscal years beginning after December 15, 2017, and for other entities, including not-for-profit entities and employee benefit plans within the scope of Topic 960 through 965 on plan accounting, for fiscal years beginning after December 15, 2018. Public entities include any of the following: (1) a public business entity, (2) a not-for-profit entity that has issued, or is a conduit bond obligor for, securities that are traded, listed, or quoted on an exchange or an over-the-counter market, or (3) an employee benefit plan that files or furnishes financial statements to the Securities Exchange Commission (SEC). Early adoption is not permitted except for certain exceptions for public entities. Management is currently evaluating the impact, if any, that adoption will have on its consolidated financial statements.

In February 2016, the Financial Accounting Standards Board (FASB) issued guidance related to recognition by a lessee of assets and liabilities on leases with terms of more than 12 months on the balance sheet. Consistent with U.S. GAAP, the recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee primarily will depend on its classification as a finance or operating lease; however, unlike current U.S. GAAP, which requires that only capital leases be recognized on the balance sheet, this Accounting Standards Update (ASU) requires that both types of leases be recognized on the balance sheet. The ASU also requires disclosures to help financial statement users better understand the amount, timing, and uncertainty of cash flows arising from leases. These disclosures include qualitative and quantitative requirements, providing additional information about the amounts recorded in the financial statements. Lessor accounting remains largely unchanged from current U.S. GAAP, but the ASU contains some targeted improvements that are intended to align, where necessary, lessor accounting with the lessee accounting model and with the updated revenue recognition guidance issued in May 2014. Transition guidance is provided within the ASU and generally requires a retrospective approach. This guidance is effective for public entities for fiscal years beginning after December 15, 2018 and for nonpublic entities for fiscal years beginning after December 15, 2019. Early application of the amendments in this guidance is permitted for all entities. Management is currently evaluating the impact, if any, that adoption will have on its consolidated financial statements.

In August 2016, FASB issued guidance to address eight specific cash flow issues with the objective of reducing the existing diversity in the practice. This guidance indicates how certain cash receipts and cash payments are presented and classified in the statement of cash flows. (1) Cash payments for debt prepayment or debt extinguishment costs should be classified as cash outflows or financing activities. (2) At the settlement of zero-coupon debt instruments or other debt instruments with coupon interest rates that are insignificant in relation to the effective interest rate of the borrowing, the issuer should classify the portion of the cash payment attributable to the accreted interest related to the debt discount as cash outflows for operating activities, and the portion of the cash payment attributable to the principal as cash outflows for financing activities. (3) Cash payments not made soon after the acquisition of a business combination by an acquirer to settle a contingent consideration liability should be separated and classified as cash outflows for financing activities and operating activities. Cash payments up to the amount of the contingent consideration liability recognized at the acquisition date should be classified as financing activities; any excess should be classified as operating activities. Cash payments made soon after the acquisition date of a business combination by an acquirer to settle a contingent consideration liability should be classified as cash outflows for investing activities. (4) Cash proceeds received from the settlement of insurance claims should be classified on the basis of the related insurance coverage (that is, the nature of the loss). For insurance proceeds that are received in a lump-sum settlement, an entity should determine the classification on the basis of the nature of each loss included in the settlement. (5) Cash proceeds received from the settlement of corporate-owned life insurance policies should be classified as cash inflows from investing activities. The cash payments on premiums on corporate-owned policies may be classified as cash outflows for investing activities, operating activities, or a combination of investing and operating activities. (6) When a reporting entity applies the equity method, it should make an accounting policy election to classify distributions received from equity method investees using either the cumulative earnings approach or the nature of the distribution approach. This amendment does not address equity method investments measured using the fair value option. (7) A transferor's beneficial interest obtained in a securitization of financial assets should be disclosed as a noncash activity, and cash receipts from payments on a transferor's beneficial interests in securitized trade receivables should be classified as cash inflows from investing activities. (8) The classification of cash receipts and payments that have aspects of more than one class of cash flows should be determined first by applying specific guidance in generally accepted accounting principles (GAAP). In the absence of specific guidance, an entity should determine each separately identifiable source or use within the cash receipts and cash payments on the basis of the nature of the underlying cash flows. This guidance is effective for all public entities for fiscal years beginning after December 15, 2017. For all other entities, guidance is effective for fiscal years beginning after December 15, 2018. Early adoption is permitted. Management is currently evaluating the impact, if any, which adoption will have on the Center's consolidated financial statements.

On August 18, 2016, the FASB issued Accounting Standards Update No. 2016-14 Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. The amendments of this ASU change presentation and disclosure requirements for not-for-profit entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users. The amendments include qualitative and quantitative requirements in the financial statement presentation and disclosures regarding net asset classes, investment return, expenses, liquidity and availability of resources and presentation of operating cash flows. The requirements of this ASU are effective for not-for-profit organizations for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Application to interim financial statements is permitted but not required in the initial year of application. Early application of the amendments is permitted. Management is currently evaluating the impact, if any, that adoption will have on the Center's financial statements.

In November 2016, the FASB issued guidance on the statement of cash flows: restricted cash. Generally Accepted Accounting Principles currently do not include specific guidance on the cash flow classification and presentation of changes in restricted cash or restricted cash equivalents other than limited guidance for not-for-profit entities. The statement of cash flows must explain the change in restricted cash or restricted cash equivalents along with cash and cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. Amendments should be applied retrospectively. This guidance is effective for public entities for fiscal years beginning after December 15, 2017, and for all other entities for fiscal years beginning after December 15, 2018. Public entities include any of the following: (1) a public business entity, (2) a not-for-profit entity that has issued, or is a conduit bond obligor for, securities that are traded, listed, or quoted on an exchange or an over-the-counter market, or (3) an employee benefit plan that files or furnishes financial statements to the Securities Exchange Commission (SEC). Early adoption is permitted. Management is currently evaluating the impact, if any, that adoption will have on the Center's financial statements.

Subsequent events: The Center did not have any recognized or non-recognized subsequent events occur after June 30, 2017, the balance sheet date. Subsequent events have been evaluated through March 30, 2018, the date the financial statements were issued.

Note 2. Investments

The estimated value of investments as of June 30, 2017 and 2016, was as follows:

	2017		2016	
	Cost	**Fair Value**	Cost	Fair Value
Cash equivalents	**$ 25,823**	**$ 25,823**	$ 24,656	$ 24,656
Equity securities	**1,586,701**	**1,659,878**	1,524,991	1,535,191
First Choice Health Systems, Inc.	**50,000**	**50,000**	50,000	50,000
Total investments	**$ 1,662,524**	**$ 1,735,701**	$ 1,599,647	$ 1,609,847

Investment income and gains (losses) from investments are comprised of the following for the years ending June 30, 2017 and 2016.

	2017	2016
Interest and dividends income	**$ 39,039**	$ 51,056
Realized and unrealized loss, net	**87,787**	(60,453)
	$ 126,826	$ (9,397)

Note 3. Support and Revenue from Government Units

The Center has entered into agreements with the West Virginia Bureau for Behavioral Health and Health Facilities to provide mental health and substance abuse services to individuals within the State of West Virginia. Funding for these services is provided by the West Virginia Department of Health and Human Resources.

A substantial amount of the Center's support and revenue is derived from the West Virginia Bureau for Behavioral Health and Health Facilities, some of which is pass-through funding from the United States Department of Health and Human Services. A significant reduction in the level of this support, if it were to occur, may have a significant impact on the Center's programs and activities.

Note 4. Property and Equipment

A summary of property and equipment at June 30, 2017 and 2016 follows:

	2017	2016
Land and improvements	**$ 2,432,306**	$ 2,432,306
Buildings and improvements	**8,422,311**	8,308,042
Furniture and equipment	**5,023,736**	4,619,382
Leasehold improvements	**843,671**	832,741
Vehicles	**1,268,358**	1,268,358
	17,990,382	17,460,829
Less accumulated depreciation and amortization	**9,987,207**	9,477,649
Property and equipment, net	**$ 8,003,175**	$ 7,983,180

Federal and state governments often retain a reversionary interest in property and equipment acquired with federal and state grants. The net book value of equipment purchased with grants from the West Virginia Bureau for Behavioral Health and Health Facilities (BHHF) as of June 30, 2017 and 2016 was $42,350 and $49,372. The equipment is retained at each location and would be subject to return to the State in the event that grants with BHHF were discontinued.

Depreciation expense for the years ended June 30, 2017 and 2016 amounted to $514,344 and $536,488.

Note 5. Fair Value Measurements

Generally accepted accounting principles establishes 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 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 – Fair value is based on unadjusted quoted prices in active markets that are accessible to the Center for identical assets. These generally provide the most reliable evidence and are used to measure fair value whenever available.

Level 2 – Fair value is based on significant inputs, other than Level 1 inputs, that are observable either directly or indirectly for substantially the full term of the asset through corroboration with observable market data. Level 2 inputs include quoted market prices in active markets for similar assets, quoted market prices in markets that are not active for identical or similar assets, and other observable inputs.

Level 3 – Fair value would be based on significant unobservable inputs. Examples of valuation methodologies that would result in Level 3 classification include option pricing models, discounted cash flows, and other similar techniques.

The 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 measurements. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the Center's valuation methodologies for assets and liabilities measured at fair value. Fair value for Level 1 is based upon quoted market prices. Fair value for Level 2 is based on quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets. Inputs are obtained from various sources including market participants, dealers, and brokers.

The following methods and assumptions were used by the Center in estimating the fair value of its financial instruments at June 30, 2017 and 2016.

Mutual Funds
These investments are public investment vehicles valued using the Net Asset Value (NAV) provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market and classified within Level 1 of the valuation hierarchy.

Private Equity Investment
Carrying amount of the proportionate share of the net assets of the privately held entity.

The following tables present the financial instruments measured at fair value on a recurring basis as of June 30, 2017 and 2016, by caption, on the balance sheets.

	2017			
	Level 1	**Level 2**	**Level 3**	**Total**
Assets (Liabilities)				
Cash and cash equivalents	$ 25,823	$ -	$ -	$ 25,823
Mutual funds – equity securities	863,097	-	-	863,097
Mutual funds – fixed income	796,781	-	-	796,781
Private equity investment	-	-	50,000	50,000
Total	$ 1,685,701	$ -	$ 50,000	$ 1,735,701

	2016			
	Level 1	Level 2	Level 3	Total
Assets (Liabilities)				
Cash and cash equivalents	$ 24,656	$ -	$ -	$ 24,656
Mutual funds – equity securities	806,086	-	-	806,086
Mutual funds – fixed income	729,105	-	-	729,105
Private equity investment	-	-	50,000	50,000
Total	$ 1,559,847	$ -	$ 50,000	$ 1,609,847

There have been no significant transfers in or out of Level 1 and Level 2 fair value measurements during the year ended June 30, 2017.

Note 6. Retirement and Other Postretirement Benefit Plans

The Center maintains a 401(k) retirement plan for its employees. To participate, employees must have one year of entry service (1,000 or more hours of service during a one year period) and be 21 years old or older. Employees can contribute 1% to 13% of their salary, not to exceed legal limits. The Center can make a discretionary matching contribution to equal a percentage of the employees' number of years of vesting service. Total matching contributions by the Center during the years ended June 30, 2017 and 2016 were $243,191 and $237,204.

The Center also maintains a 457(B) retirement plan for certain employees. Those employees are eligible to participate immediately upon hire and can contribute from 1% to 100% of their pay up to statutory limits. The Center can make discretionary contributions. Employee and employer contributions are 100% vested at the time of contribution. Total contributions by the Center during the years ended June 30, 2017 and 2016 were $23,467 and $19,132.

In 1997, the Center ceased its participation in the West Virginia Public Employees Retirement System (WVPERS) a defined benefit, cost-sharing multiple-employer pension plan. Certain of the Center's employees are still covered under the WVPERS plan. Contribution obligations and benefit provisions are established pursuant to the West Virginia Public Employees Retirement Act. Total contributions by the Center during the years ended June 30, 2017 and 2016, were $11,254 and $13,895.

Postretirement benefits: In connection with the Center's prior participation in the West Virginia Public Employees Retirement System, it is obligated to provide health insurance benefits to employees who retire under the plan. At June 30, 2017 and 2016, the Center has accrued a postretirement benefit obligation of $281,697 and $312,735 to cover the present value of the anticipated future premiums for the postretirement benefits.

The PEIA Finance Board imposed limits on the retiree subsidy currently provided for the PEIA premiums for retirees. Future increases in the subsidy will be limited to no more than 3% per year. This action is expected to have a material impact on the amounts billed by the West Virginia Public Employees Retirement System to the Center in the future, resulting in credits being issued to reduce the recorded retirement liability.

Note 7. Notes Payable

Prestera Center for Mental Health Services, Inc. has a $3,000,000 line of credit (LOC) with a local bank. Advances on the LOC bear interest at a variable rate equal to the Wall Street Journal Prime Rate and a floor of 4.5% with interest payable monthly. Cash accounts are swept daily into a repurchase account. The repurchase account is then used to pay down any balance on the LOC. The amount outstanding on the LOC was $2,610,432 and $1,360,098 at June 30, 2017 and 2016, respectively. The LOC is renewable annually and is secured by substantially all assets.

Midland Behavioral Health, Inc. has a $50,160 line of credit (LOC) with a local bank. Advances on the LOC bear interest at a variable rate equal to the Wall Street Journal Prime Rate with interest payable monthly. The LOC is secured by receivables, equipment, inventory and general intangibles. The amount outstanding on the LOC was $42,077 and $42,076 at June 30, 2017 and 2016, respectively. The LOC is renewable annually.

Note 8. Long-Term Debt

A summary of long-term debt at June 30, 2017 and 2016, follows:

	2017	2016
Note payable to West Virginia Housing Development Fund, interest at 4%, payable at $3,765 per month including interest. Secured by deed of trust on property.	$ **28,664**	$ 70,045
Note payable to bank, interest at 6.00% payable at $16,848 per month including interest. Secured by deed of trust on property.	**1,291,669**	1,411,318
Note payable to West Virginia Housing Development Fund, interest at 0% forgiven ratably through January 2031. In accordance with loan terms, the proceeds were used to partially fund its acquisition and renovation of property for use as an addictions recovery center. There is a prorate contingent repayment obligation should the property cease to be used as an addictions recovery center.	**280,000**	300,000
Note payable to Federal Home Loan Bank, interest at 9% forgiven ratably through January 2027. In accordance with loan terms, the proceeds were used to partially fund its acquisition and renovation of property for use as an addictions recovery center. There is a prorate contingent repayment obligation should the property cease to be used as an addictions recovery center.	**665,997**	732,663
Note payable to bank, interest at 4.25%, due in monthly installments of $15,323 including interest. Secured by a deed of trust on property.	-	163,893

	2017	2016
Note payable to bank, interest at 4.25%, due in monthly installments of $1,511 including interest. Secured by a deed of trust on property.	**169,932**	180,731
Note payable to bank, interest at 6.00%, due in 23 monthly installments of $6,780 including interest through June 2019 with one final balloon payment on the maturity date. Secured by equipment.	**798,933**	-
Note payable to bank, interest at prime plus 1% with 4.25% floor, due in monthly installments of $699 including interest. Secured by deed of trust on property.	**78,223**	82,991
Note payable to bank, interest at prime plus 1% with 4.25% floor, due in monthly installments of $1,179 including interest. Secured by deed of trust on property.	**137,510**	145,525
Total	**3,450,928**	3,087,166
Less current portion	**303,071**	438,646
Long-term obligations	**$ 3,147,857**	$ 2,648,520

As of June 30, 2017, long-term debt matures as follows:

Years Ending June 30,	
2018	$ 303,071
2019	1,160,290
2020	246,197
2021	255,768
2022	265,918
Thereafter	1,219,684
Total	$ 3,450,928

Note 9. Facilities and Rent Expense

The Center leases its satellite locations under operating leases. Certain leases contain a provision whereby the leases may be terminated early if the satellite operation is closed provided that advance written notice is given to the lessor. Rental expense charged to operations on these leases amounted to $626,322 and $554,265 for the years ended June 30, 2017 and 2016. In addition, the Center occupies, rent free, six buildings totaling 82,000 square feet used as care and treatment and administrative facilities. The annual rent value for these donated facilities of $711,753 has been recorded as support and expense in the accompanying financial statements. The Center had an additional $386,055 and $327,065 in equipment rentals for the years ended June 30, 2017 and 2016.

Note 10. Client Service Revenue

Following is a summary of gross and net client service revenue for the Center for 2017 and 2016:

	2017	2016
Gross client service revenue	$ 29,561,406	$ 30,508,009
Less: Provisions for contractual adjustments	7,424,309	6,170,815
Charity care	230,859	268,469
Provision for bad debts	774,154	631,332
Net client service revenue	$ 21,132,084	$ 23,437,393

The Center recognized client service revenue associated with services provided to clients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured clients that do not qualify for charity care, the Center recognized revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy). On the basis of historical experience, a significant portion of the Center's uninsured clients will be unable or unwilling to pay for the services provided. Client service revenue, net of contractual allowances and discounts (but before the provision for bad debts), recognized in the period from these major payor sources, was as follows:

	2017	2016
Medicare	$ 931,928	$ 850,072
Medicaid	16,843,470	18,318,061
Other third-party payors	3,690,229	4,317,981
Self-pay	440,611	582,611
Total	$ 21,906,238	$ 24,068,725

Note 11. Charity Care .

The Center provides charity care to clients who are financially unable to pay for the services they receive. The Center's policy is not to pursue collection of amounts determined to qualify as charity care if the client has an adjusted income equal to or below 200% of the Federal Poverty income levels. A sliding scale discount is available for clients who meet the guidelines prescribed in the policy. Accordingly, the Center does not report these amounts in the net revenues or in the allowance for doubtful accounts. Of the Center's total expenses approximately $315,000 and $356,000, respectively, arose from providing charity care services to charity clients. The estimated costs of providing charity care services are based on a calculation which applies a ratio of costs to charges to the gross uncompensated charges associated with providing care to charity patients. The ratio of cost to charges is calculated based on the Center's total expenses divided by gross revenue.

Charity care of $230,859 in 2017 and $268,469 in 2016 represents the amount of charges forgone for services and supplies furnished under the Center's charity care policy.

Note 12. Concentration of Credit Risk

The Center is located in Huntington, West Virginia. The Center grants credit without collateral to its clients, most of who are local residents and are insured under third-party payor agreements. The mix of receivables from clients and third-party payors is as follows at June 30, 2017 and 2016:

	2017	2016
Medicare	5%	3%
Medicaid	75%	79%
Self pay	1%	1%
Other third-party payors	8%	12%
Contracts	11%	5%
Total	100%	100%

Financial instruments with potential credit risks consist principally of temporary cash investments and receivables. Temporary investments are placed with highly credit worthy financial institutions and security investment corporations.

Cash and cash equivalents are maintained at financial institutions and, at times, balances may exceed federally insured limits. Cash at its major depository are swept daily into repurchase accounts secured by various federal government securities. Management believes the Center is not exposed to any significant concentration risk related to cash.

Note 13. Functional Expenses

The Center provides clinical services to residents within its geographic location. Expenses related to providing these services are as follows for the years ended June 30, 2017 and 2016:

	2017	2016
Clinical services	$ 33,627,950	$ 33,564,537
General and administrative	6,894,030	7,042,135
Total expenses	$ 40,521,980	$ 40,588,672

Note 14. Risk Management

The Center is exposed to various risks of loss related torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and illnesses; natural disasters; medical malpractice; and employee health, dental and accidental benefits. The Center reduces its risk of loss by a variety of insurance programs purchased from commercial insurance carriers.

The Center maintains claims-made basis insurance coverage for professional liability at up to $1,000,000 for individual claims and aggregate coverage per year of $3,000,000 with a no deductible clause. Incidents occurring through June 30, 2017 may result in the assertion of a claim or other claims may be asserted arising from past services provided.

The Center is a defendant in various lawsuits within the ordinary course of business wherein various amounts for damages are claims. In the opinion of management an unfavorable outcome in excess of insurance coverage is unlikely and the judgments, if unfavorable, would not have a material adverse effect on the Center's financial statements.

Note 15. Health Care Legislation and Regulation

The Health care industry is subject to numerous laws and regulations of federal, state and local governments. Compliance with such laws and regulations can be subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. Management believes that the Center is in compliance with fraud and abuse as well as other applicable government laws and regulations. If the Center is found in violation of these laws, the Center could be subject to substantial monetary fines, civil and criminal penalties and exclusion from participation in the Medicare and Medicaid programs.

Note 16. Temporarily Restricted Net Assets

At June 30, 2017 and 2016 temporarily restricted net assets consisted of grants received for the purpose of acquiring capital assets. In 2017 and 2016, net assets were released from donor restrictions in an amount equal to the depreciation expense on the capital assets acquired with the grants.

Note 17. Related Parties

Center for Alternative Medicine: Employees of the Center serve on the Board of Directors for the Center for Alternative Medicine (CAM), a West Virginia corporation. During 2017 and 2016, the Center received $8,775 and $1,080 for collections on outstanding accounts receivable.

Prestera Foundation for Behavioral Health Services d.b.a. Prestera Foundation: Employees and members of the Board of Directors of the Center serve on the Board of Directors of Prestera Foundation for Behavioral Health Services (the Foundation), a West Virginia not-for-profit corporation. The Foundation is a support organization to the Center. The financial statements of the Foundation have not been consolidated with the Center due to the insignificance of amounts at the Foundation.

Other: Various employees of the Center serve on the boards of directors of the following West Virginia corporations. The Center provides various services to the corporations, including management services under management agreements:

- West Hamlin Group Home d.b.a. Woodside Manor
- Evergreen Place Apartments d.b.a. EGP
- Washington Avenue Apartments d.b.a. Joan Ross Apartments
- G.R. Vale
- Main Street Apartments
- Aliff Place
- Assaley Place
- Concord House of Charleston, Inc.
- Mulberry Manor
- Oak Tree Apartment
- Prestera Foundation for Behavioral Services, Inc.
- Prestera Group Home Corporation d/b/a Mary Woelfel House
- Spruce Manor

A summary of related party receivables at June 30, 2017 and 2016 follows:

	2017	2016
Center for Alternative Medicine, net of allowance for doubtful accounts of $332,338, in both 2017 and 2016	$ 23,008	$ 31,782
Assaley Place	13,847	13,847
Other	88,531	82,494
	125,386	128,123
Less current portion	125,386	128,123
Long-term portion	$ -	$ -

The Center has an agreement with a medical practice management company to manage the operations of Midland Behavioral Health, Inc. The Center paid $164,811 and $141,631 to the management company for the years ended June 30, 2017 and 2016.

The majority owner of the management company is a director of the Center. The management company's fee is based on a percentage of Midland Behavioral Health, Inc.'s collections as defined by the management agreement. The fees paid to the management company represent compensation to the management company in exchange for providing operating, billing, collection, accounting, and staffing services.

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY
SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services:				
Passed through the State of West Virginia Department of Health and Human Resources:				
Block Grants for the Prevention and Treatment of Substance Abuse				
Women Services	93.959	0525-0506-2891-130	$ -	$ 180,746
Residential Services	93.959	8793-0506-2891-130	-	1,372,466
Prevention Services	93.959	8793-0506-2886-130	-	321,690
Regional Youth Services	93.959	8793-0506-2892-130	-	79,771
			-	1,954,673
Maternal and Child Health Services Block Grant to the States				
Suicide Prevention	93.994	8750-0506-2956-130	-	115,775
Mental Health Disaster Assistance and Emergency Mental Health	93.982	8723-0506-2851-130	-	144,415
Block Grants for Community Mental Health Services				
West Virginia System of Care	93.958	8794-0506-2888-130	-	404,215
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
WV Partnership for Success	93.243	8723-0506-2886-130	-	331,034
Suicide Prevention	93.243	8723-0506-2916-130	-	424,508
Cooperative Agreement to Benefit Homeless Individuals (CABHI) Program	93.243	8723-0506-2851-130	-	40,442
Direct Award: U.S. Department of Health and Human Services, Substance Abuse and Mental Health Administration:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Technology Assisted Care (TAC) Program	93.243	N/A	-	169,773
Total U.S. Department of Health and Human Services			-	3,584,835
Department of Homeland Security				
Passed through the State of West Virginia Department of Health and Human Resources:				
Crisis Counseling	97.032	8230-0506-2851-130	-	59,013
U.S. Department of Housing and Urban Development				
Direct Award:				
Supportive Housing Program	14.235	N/A	-	49,385
Total Expenditures of Federal Awards			$ -	$ 3,693,233

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2017

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Prestera Center for Mental Health Service, Inc. and Subsidiary (the Center) under programs of the federal government for the year ended June 30, 2017. 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). Because the Schedule presents only a selected portion of the operations of the Center it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Center.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Center has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF STATE AWARDS
Year Ended June 30, 2017

State Grantor/Program Title	Grant Number	Grant Period	Grant Award	Grant Receipts	Grant Expenditures
West Virginia Department of Health and Human Resources, Bureau for Public Health, Office of Community Health Systems:					
Continuum Enhancement Program	G170224	7/1/16-6/30/17	$ 2,633,357	$ 2,413,910	$ 8,200,882
Family and Community Support Group	G170205	7/1/16-6/3017	246,667	186,916	187,033
Continuum Ehancement	G160485	7/1/15-9/30/16	2,147,572	23,308	23,308
Adult Mental Health Program	G170232	7/1/16-6/30/17	4,912,550	4,081,274	5,127,950
WV System of Care Children Mental Health	G170248	7/1/16-6/30/17	476,625	154,209	240,933
Treatment Provider Recovery Facility	G160491	7/1/15-6/30/16	336,650	107,062	63,200
Intellectual and Developmental Disabilities programs	G170268	7/1/16-6/30/17	187,721	164,689	219,821
Substance Abuse Program	G170596	10/1/16-9/30/17	336,650	250,349	318,398
Children's Mental Health Program	G170247	7/1/16-6/30/17	264,000	184,841	278,013
Substance Abuse Programs	G170597	10/1/16-9/30/17	2,687,713	1,533,247	2,360,462
Community Engagement Specialist Program	G170298	7/1/16-6/30/17	1,503,232	1,064,396	1,201,765
Governor's Advisory Council on Substance Abuse Programs	G170530	10/1/16-9/30/18	747,485	6,714	12,250
Governor's Advisory Council on Substance Abuse Programs	G160430	7/1/15-9/30/16	62,500	17,956	13,637
Projects to Assist in the Transition from Homelessness (PATH)	G170210	7/1/16-6/30/17	54,999	44,154	49,792
Prevent Suicide West Virginia	G170494	10/1/16-9/30/17	160,000	79,987	93,140
Prevent Suicide West Virginia	G160511	10/1/15-9/30/16	160,000	77,889	71,933
Children's Intensive Care Coordination Wraparound	G160815	6/1/16-6/30/17	566,400	-	134,067
Total			17,484,121	10,390,901	18,596,584
State of West Virginia Division of Justice and Community Services:					
Justice Reinvestment Act Treatment Supervision Implementation Program	16-JRI-08	1/1/16-6/30/17	159,033	69,763	85,392
Justice Reinvestment Treatment Supervision Program	17-JRI-04	7/1/16-6/30/17	134,514	-	92,838
Total State Awards			$ 17,777,668	$ 10,460,664	$ 18,774,814

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Prestera Center for Mental Health
Services, Inc. and Subsidiary
Huntington, West Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Prestera Center for Mental Health consolidated statements of operations and changes in net assets, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March 30, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs referenced as 17-01 that we consider to be a significant deficiency.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

The Center's Response to Findings

The Center's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The Center's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and results of that testing, and not to provide an opinion on the effectiveness of the Center'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Arnett Carbis Toothman LLP

Charleston, West Virginia
March 30, 2018

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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 REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *UNIFORM GUIDANCE*

To the Board of Directors
Prestera Center for Mental Health Services, Inc.
and Subsidiary
Huntington, West Virginia

Report on Compliance for Each Major Federal Program

We have audited Prestera Center for Mental Health Services, Inc. and Subsidiary's (the Center) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended June 30, 2017. The Center's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Center's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance 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 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Center's compliance.

Opinion on Each Major Federal Program

In our opinion, Prestera Center for Mental Health Services, 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 for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Center's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Arnett Carbis Toothman LLP

Charleston, West Virginia
March 30, 2018

DHHR - Finance

MAR 30 2018

Date Received

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2017

Section I. – Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ____yes __X__no
- Significant deficiency(ies) identified? __X__yes ____none reported

Noncompliance material to financial statements noted? ____yes __X__no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ____yes __X__no
- Significant deficiency(ies) identified? ____yes __X__none reported

Type of auditor's report issued on compliance for major programs: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? ___yes __X no

Identification of major programs:

CFDA Number	Name of Federal program or Center	Amount Expended
93.959	Block Grants for Prevention and Treatment of Substance Abuse	$ 1,954,673
93.958	Block Grants for Community Mental Health Services	$ 404,215

Dollar threshold used to distinguish between type A and type B programs: $750,000

Auditee qualified as low-risk auditee? __X__ yes ___no

Section II. – Financial Statement Findings

17-01 Cash Reconciliations

Criteria or Specific Requirement

During the process of testing cash accounts, we noted that the operating cash account was not being properly reconciled to the general ledger on a timely basis.

Condition and Cause

The operating cash account was not timely reconciled. The process of reconciling accounts to the general ledger is an integral part of ensuring the amounts reported on a monthly basis are accurately stated.

Effect

Adjustments were required to the operating cash account after closing year end.

Recommendation

We recommend that management review its accounting policies and procedures and implement procedures to ensure that all accounts are reviewed and reconciled to their proper balance on a monthly basis.

Corrective Action Taken or Planned

Management has implemented procedures to ensure that all accounts are reviewed and reconciled to their proper balance on a monthly basis. These procedures include the chief financial officer receiving copies of the reconciliations and comparing to the general ledger balance at the end of each month.

Section III. – Findings and Questioned Costs for Federal Awards

No matters were reported.

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2017

Prior Year Financial Statement Findings

16-01 Cash Reconciliations

Condition and Cause

Cash accounts that held patient funds were not timely reconciled. The process of reconciling accounts to the general ledger is an integral part of ensuring the amounts reported on a monthly basis are accurately stated.

Recommendation

We recommend that management review its accounting policies and procedures and implement procedures to ensure that all accounts are reviewed and reconciled to their proper balance on a monthly basis.

Current Status

Management reconciliations are being completed on a monthly basis.

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF BHHF FUNDING STATUS
For the Year Ended June 30, 2017

ASSETS	Prestera Center for Mental Health Services, Inc	Midland Behavioral Health, Inc.	Adjustments	Consolidated Total
Current Assets				
Cash and cash equivalents	$ 138,033	$ 1,292	$ -	$ 139,325
Cash - client funds	562,837	-	-	562,837
Grants and contracts receivable	2,688,819	-	-	2,688,819
Client fees receivable, net of allowance for doubtful accounts of $744,516	3,521,085	81,654	-	3,602,739
Accounts receivable - related parties	125,386	-	-	125,386
Prepaid expenses	256,851	-	-	256,851
Investments	1,685,701	-	-	1,685,701
Total Current Assets	8,978,712	82,946	-	9,061,658
Property and Equipment, net	8,002,943	232	-	8,003,175
Other Assets				
Accounts receivable - related parties	219,510	-	(219,510)	-
Investments	50,000	-	-	50,000
Total Other Assets	269,510	-	(219,510)	50,000
Total Assets	$ 17,251,165	$ 83,178	$ (219,510)	$ 17,114,833
LIABILITIES AND NET ASSETS				
Current Liabilities				
Current maturities of long-term obligations	$ 303,071	$ -	$ -	$ 303,071
Line of Credit	2,367,907	42,077	-	2,409,984
Accounts payable and accrued expenses	1,034,987	247,849	(219,510)	1,063,326
Client funds	562,837	-	-	562,837
Accrued payroll and vacation	1,312,245	81,239	-	1,393,484
Deferred revenue	61,425	-	-	61,425
Total Current Liabilities	5,642,472	371,165	(219,510)	5,794,127
Long-Term Liabilities				
Long-term obligations, net of current portion	3,147,857	-	-	3,147,857
Postretirement benefit obligation	281,697	-	-	281,697
Total Liabilities	9,072,026	371,165	(219,510)	9,223,681
Net Assets				
Unrestricted	8,178,807	(287,987)	-	7,890,820
Temporarily restricted	332	-	-	332
Total Net Assets	8,179,139	(287,987)	-	7,891,152
Total Liabilities and Net Assets	$ 17,251,165	$ 83,178	$ (219,510)	$ 17,114,833

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF BHHF FUNDING STATUS
For the Year Ended June 30, 2017

	Prestera Center for Mental Health Services, Inc.	Midland Behavioral Health, Inc.	Consolidated Total
Unrestricted revenues, gains and other support:			
Client service revenue (net of allowances & discounts)	$ 21,139,862	$ 766,376	$ 21,906,238
Provision for bad debts	(774,154)	-	(774,154)
Net client service revenue less provision for bad debts	20,365,708	766,376	21,132,084
Federal, state and other grants and contracts	16,314,352	-	16,314,352
Room and board	848,610	-	848,610
Investment income	126,826	-	126,826
In-kind contribution for use of liabilities	711,753	-	711,753
Other income	195,657	78,394	274,051
Net assets released from restrictions	536	-	536
Total unrestricted revenues, gains and other support	38,563,442	844,770	39,408,212
Expenses:			
Salaries and wages	22,258,159	596,275	22,854,434
Employee benefits	6,211,988	30,645	6,242,633
Contracted services	2,602,388	164,811	2,767,199
Professional fees	116,716	3,031	119,747
Lab fees	179,542	-	179,542
Supplies	1,912,518	3,486	1,916,004
Education	172,334	-	172,334
Travel	644,313	-	644,313
Postage	41,329	53	41,382
Advertising	209,781	1,482	211,263
Repairs and maintenance	540,378	-	540,378
Dues and subscriptions	45,671	191	45,862
Taxes	29,975	92	30,067
Insurance	862,258	-	862,258
Utilities	1,366,097	12,813	1,378,910
Equipment leases	386,055	-	386,055
Rent	573,929	52,393	626,322
Occupancy	711,753	-	711,753
Depreciation and amortization	513,870	474	514,344
Interest	253,492	4,131	257,623
Other	8,069	11,488	19,557
Total expenses	39,640,615	881,365	40,521,980
Defiency of revenue, gains and other support over expenses	(1,077,173)	(36,595)	(1,113,768)
Change in temporarily restricted net assets			
Net assets released from restriction	(536)	-	(536)
Decrease in net assets	(1,077,709)	(36,595)	(1,114,304)
Net assets at beginning of year	9,256,848	(251,392)	9,005,456
Net assets at end of year	$ 8,179,139	$ (287,987)	$ 7,891,152

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF BHHF FUNDING STATUS
For the Year Ended June 30, 2017

Grant Number	Department of Health Account Number	Award	2016 Earned and Bill	2017 Earned and Bill	Amt not Billed	Amount Collected
G170224	017-0525-0506-2851-21900-3256-000	$ 968,117	$ -	$ 968,117	$ -	$ 887,441
G170224	017-0525-0506-2851-21900-3256-000	675,000	-	675,000	-	618,750
G170224	017-0525-0506-2851-21900-3256-000	275,000	-	275,000	-	252,082
G170224	017-0525-0506-2851-21900-3256-000	110,240	-	110,240	-	101,054
G170224	017-0525-0506-2851-21900-3256-000	210,000	-	210,000	-	192,500
G170224	017-0525-0506-2851-21900-3256-000	170,000	-	170,000	-	155,833
G170224	017-0525-0506-2851-21900-3256-000	50,000	-	50,000	-	45,833
G170224	017-0525-0506-2851-21900-3256-000	175,000	-	175,000	-	160,417
G160485	017-0525-0506-2851-21900-3256-000	2,147,572	1,913,989	23,308	398,441	23,308
G170232	2017-0525-0506-315-21900-3256-000	288,750	-	288,750	-	264,436
G170232	2017-0525-0506-315-21900-3256-000	51,100	-	49,342	1,758	45,667
G170232	017-0525-0506-3115-21900-3256-000	288,750	-	288,750	-	264,687
G170232	017-0525-0506-3115-21900-3256-000	51,100	-	51,100	-	46,900
G170232	017-0525-0506-3115-21900-3256-000	288,750	-	288,750	-	256,817
G170232	017-0525-0506-3115-21900-3256-000	51,100	-	50,347	753	46,147
G170232	017-0525-0506-3743-21900-3256-000	720,000	-	634,364	85,636	555,666
G170232	017-0525-0506-3115-21900-3256-000	348,750	-	348,750	-	316,486
G170232	017-0525-0506-3115-21900-3256-000	51,100	-	49,437	1,663	45,272
G170232	017-0525-0506-3115-21900-3256-000	348,750	-	348,750	-	316,208
G170232	017-0525-0506-3115-21900-3256-000	38,325	-	38,185	140	35,175
G170232	017-0525-0506-3115-21900-3256-000	348,750	-	340,864	7,886	295,645
G170232	017-0525-0506-3115-21900-3256-000	25,550	-	25,042	508	22,942
G170232	016-0525-0506-3744-21900-3256-000	187,500	-	62,943	124,557	38,563
G170232	016-0525-0506-3744-21900-3256-000	70,000	-	60,201	9,799	55,861
G170232	017-0525-0506-3115-21900-3256-000	288,750	-	288,750	-	264,686
G170232	017-0525-0506-3115-21900-3256-000	51,100	-	50,207	893	46,007
G170232	017-0525-0506-3115-21900-3256-000	288,750	-	288,750	-	264,685
G170232	017-0525-0506-3115-21900-3256-000	38,325	-	37,817	508	34,667
G170232	016-0525-0506-3744-21900-3256-000	187,500	-	101,504	85,996	51,703
G170232	017-0525-0506-3115-21900-3256-131	325,000	-	325,000	-	297,861
G170232	017-0525-0506-3115-33500-3256-000	51,100	-	48,457	2,643	44,782
G170232	017-0525-0506-3115-33500-3256-000	523,750	-	523,750	-	470,411
G170298	2017-0525-0506-3701-21900-3256-000	1,503,232	-	1,201,723	301,509	1,064,396
G170247	016-0525-0506-2916-21900-3256-000	60,000	-	59,704	296	54,072
G170247	016-0525-0506-2916-21900-3256-000	42,000	-	42,000	-	37,876
G170247	016-0525-0506-2916-21900-3256-000	42,000	-	31,973	10,027	26,877
G170247	016-0525-0506-2916-21900-3256-000	120,000	-	73,643	46,357	66,016
G170205	016-0525-0506-2867-21900-3256-000	142,194	-	99,441	42,753	99,441
G170205	016-0525-0506-2867-22100-3256-000	41,667	-	41,667	-	41,667
G170205	017-0525-0506-2867-22100-3256-000	62,806	-	45,808	16,998	45,808
G160815	015-0525-0506-2916-21900-3256-000	283,200	-	95,086	188,114	-
G160815	015-0525-0506-2916-35400-3256-000	283,200	-	10,462	272,738	-
G170210	017-0525-0506-2851-21900-3256-000	18,178	-	17,861	317	17,727
G170210	017-8723-0506-2851-13000-3285-000	36,821	-	31,929	4,892	26,427

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF BHHF FUNDING STATUS (Continued)
For the Year Ended June 30, 2017

Grant Number	Department of Health Account Number	Award	2016 Earned and Bill	2017 Earned and Bill	Amt not Billed	Amount Collected
G170268	017-0525-0506-2870-21900-3256-000	89,462	-	89,462	-	75,193
G170268	017-0525-0506-2870-21900-3256-000	98,259	-	98,259	-	89,496
G170248	016-0525-0506-2916-21900-3256-000	346,000	-	70,978	275,022	70,978
G170248	:017-5074-0511-316209900-3256-000(	130,625	-	90,243	40,382	83,231
G170596	017-0525-0506-2891-21900-3256-000	163,324	-	163,323	1	145,176
G170596	017-0525-0506-2891-21900-3256-000	76,650	-	44,310	32,340	40,722
G170596	017-0525-0506-2891-80400-3256-000	96,676	-	96,676	-	64,451
G160491	017-0525-0506-2891-80400-3256-000	336,650	273,473	63,177	6,143	107,062
G170530	015-0525-0506-3081-35400-3256-000	50,000	-	7,350	42,650	6,714
G170530	013-0525-0506-2888-35400-3256-000	147,500	-	-	147,500	-
G170530	016-0525-0506-3426-35400-3256-000	549,985	-	-	549,985	-
G170494	016-0525-0506-2916-21900-3256-000	160,000		91,863	68,137	79,987
G160511	013-0525-0506-2916-21900-3256-000	160,000	28,571	71,541	59,888	77,889
G160430	014-0525-0506-3081-35400-3256-000	50,000	45,522	1,128	-	5,456
G160430	013-0525-0506-3081-35400-3256-000	12,500	-	12,500	-	12,500
G170597	017-0525-0506-2891-21900-3256-000	51,100	-	35,910	15,190	31,710
G170597	017-0525-0506-2891-21900-3256-000	210,000	-	118,017	91,983	118,017
G170597	017-0525-0506-2891-21900-3256-000	51,100	-	24,272	26,828	21,367
G170597	017-0525-0506-2891-21900-3256-000	108,588	-	74,410	34,178	65,485
G170597	016-0525-0506-2891-21900-3256-000	195,000	-	148,287	46,713	130,486
G170597	017-0525-0506-2891-21900-3256-000	76,650	-	54,600	22,050	48,527
G170597	016-0525-0506-2891-21900-3556-000	65,000	-	-	65,000	-
G170597	017-0525-0506-2891-21900-3256-000	310,000	-	190,365	77,500	164,532
G170597	017-0525-0506-2891-21900-3256-000	114,975	-	86,231	28,744	76,650
G170597	017-0525-0506-2891-21900-3256-000	310,000	-	232,500	77,500	206,664
G170597	017-0525-0506-2891-21900-3256-000	114,975	-	74,585	40,390	67,165
G170597	017-0525-0506-2891-21900-3256-000	102,200	-	63,595	38,605	55,527
G170597	017-0525-0506-2891-21900-3256-000	310,000	-	232,258	77,742	206,211
G170597	017-0525-0506-2891-21900-3256-000	204,400	-	122,447	81,953	106,977
G170597	017-0525-0506-2891-21900-3256-000	348,750	-	229,465	119,285	203,444
G170597	017-0525-0506-2891-21900-3256-000	114,975	-	35,735	79,240	30,485
		$ 17,484,121	$ 2,263,571	$ 11,623,276	$ 3,750,131	$ 10,390,901

PRESTERA CENTER FOR MENTAL HEALTH
SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF BHHF FUNDING STATUS (Continued)
For the Year Ended June 30, 2016

Grant Number	Department of Health Account Number	Award	2016 Earned and Bill	2017 Earned and Bill	Amt not Billed	Amount Collected
G160521	2016-0525-0506-2891-21900-3256-0000	424,975	308,360	-	11,690	-
G160521	2016-0525-0506-2891-21900-3256-0000	424,975	300,540	78,032	4,638	78,032
G160521	2016-0525-0506-2891-21900-3256-0000	362,200	-	47,841	25,043	47,841
G160521	2016-0525-0506-2891-21900-3256-0000	424,975	298,415	101,465	-	101,465
G160521	2017-8793-0506-2891-13000-3285-0000	89,425	-	89,425	-	89,425
G160521	2015-0525-0506-3115-21900-3256-0000	463,725	238,154	107,647	117,924	107,647
5H79T1024757	N/A	307,994	-	169,773	138,221	-
G170870	2017-8723-0506-2888-13000-3285-0000	12,930	-	-	12,930	-
G170870	2018-8723-0506-2888-13000-3285-0000	8,620	-	-	8,620	-
G170536	2017-8793-0506-2886-13000-3285-0000	401,163	-	272,114	129,049	118,872
G170536	2018-8793-0506-2886-13000-3285-0000	60,888	-	-	60,888	-
G170597	2017-0525-0506-2891-21900-3256-0000	51,100	-	35,910	15,190	31,710
G170597	2017-8793-0506-2891-13000-3285-0000	157,500	-	116,246	41,254	97,739
G170597	2018-8793-0506-2891-13000-3285-0000	52,500	-	-	52,500	-
G170597	2017-8793-0506-2892-13000-3285-0000	210,000	-	42,931	167,069	37,918
G170597	2017-8793-0506-2892-13000-3285-0000	70,000	-	-	70,000	-
G170597	2017-0525-0506-2891-21900-3256-0000	210,000	-	118,017	91,983	118,017
G170597	2017-0525-0506-2891-21900-3256-0000	51,100	-	24,272	26,828	21,367
G170597	2017-0525-0506-2891-21900-3256-0000	108,588	-	74,410	34,178	65,485
G170597	2017-8793-0506-2891-13000-3285-0000	195,000	-	195,000	-	164,778
G170597	2018-8793-0506-2891-13000-3285-0000	65,000	-	-	65,000	-
G170597	2016-0525-0506-2891-21900-3256-0000	195,000	-	148,287	46,713	130,486
G170597	2017-0525-0506-2891-21900-3256-0000	76,650	-	54,600	22,050	48,527
G170597	2016-0525-0506-2891-21900-3556-0000	65,000	-	-	65,000	-
G170597	2017-0525-0506-2891-21900-3256-0000	310,000	-	190,365	77,500	164,532
G170597	2017-0525-0506-2891-21900-3256-0000	114,975	-	86,231	28,744	76,650
G170597	2017-0525-0506-2891-21900-3256-0000	310,000	-	232,500	77,500	206,664
G170597	2017-0525-0506-2891-21900-3256-0000	114,975	-	74,585	40,390	67,165
G170597	2017-8793-0506-2891-13000-3285-0000	195,000	-	194,999	1	173,332
G170597	2017-0525-0506-2891-21900-3256-0000	102,200	-	63,595	38,605	55,527
G170597	2018-8793-0506-2891-13000-3285-0000	65,000	-	-	65,000	-
G170597	2017-0525-0506-2891-21900-3256-0000	310,000	-	232,258	77,742	206,211
G170597	2017-0525-0506-2891-21900-3256-0000	204,400	-	122,447	81,953	106,977
G170597	2017-0525-0506-2891-21900-3256-0000	348,750	-	229,465	119,285	203,444
G170597	2017-0525-0506-2891-21900-3256-0000	114,975	-	35,735	79,240	30,485
G170494	2016-0525-0506-2916-21900-3256-0000	160,000	-	91,863	68,137	79,987
G170494	2017-8750-0506-2956-13000-3285-0000	75,000	-	51,423	23,577	37,359
G170494	2018-8750-0506-2956-13000-3285-0000	25,000	-	-	25,000	-
G160511	2017-8750-0506-2956-13000-3285-000-	25,000	-	25,000	-	25,000
G160511	2016-8750-0506-2956-13000-3285-0000	75,000	24,991	37,460	12,549	37,460
G160511	2013-0525-0506-2916-21900-3256-0000	160,000	28,571	71,541	59,888	71,541
0085L3E011302	N/A	46,285	-	46,285	-	-
E15DC540001	N/A	47,373	-	10,135	37,238	-
		$ 24,438,648	$ 2,500,486	$ 14,822,883	$ 6,622,346	$ 12,698,806

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF BHHF FUNDING STATUS (Continued)
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Grant Number	Department of Health Account Number	Award	2015 Earned and Bill	2016 Earned and Bill	Amt not Billed	Amount Collected
G160713	2016-0574-0511-3149-09900-3256-0000	$ 81,670	$ -	$ 50,725	$ 30,945	$ 38,829
G160585	2016-5362-0511-3788-09900-3285-0000	83,137	-	83,137	-	83,137
G160585	2016-5362-0511-3788-09900-3256-0000	83,137	-	83,137	-	83,137
G160585	2016-5362-0511-2846-09900-3285-0000	9,238	-	9,238	-	9,238
G160585	2016-5362-0511-2846-09900-3256-0000	9,238	-	9,238	-	9,238
G160585	2017-5362-0511-3788-09900-3285-0000	18,474	-	-	18,474	-
G160585	2017-5362-0511-3788-09900-3256-0000	18,474	-	-	18,474	-
G160543	2016-8723-0506-2916-13000-3285-0000	298,869	-	169,851	129,018	154,572
G160543	2014-8723-0506-2916-13000-3285-0000	180,640	-	-	180,640	-
G160543	2017-8723-0506-2916-13000-3285-0000	99,623	-	-	99,623	-
G160521	2016-0525-0506-2891-21900-3256-0000	424,975	-	308,360	116,615	273,113
G160521	2016-0525-0506-2891-21900-3256-0000	424,975	-	300,540	124,435	267,211
G160521	2016-0525-0506-2891-21900-3256-0000	424,975	-	298,415	126,560	262,726
G160521	2016-8793-0506-2891-13000-3285-0000	276,441	-	262,748	13,693	233,311
G160521	2016-0525-0506-2891-21900-3256-0000	362,200	-	248,996	113,204	219,022
G160521	2015-0525-0506-3115-21900-3256-0000	463,725	-	238,154	225,571	215,220
G160521	2016-8793-0506-2886-13000-3285-0000	260,888	-	235,577	25,311	192,942
G160521	2016-8793-0506-2891-13000-3285-0000	252,488	-	182,794	69,694	163,088
G160521	2016-8793-0506-2891-13000-3285-0000	195,825	-	158,604	37,221	142,050
G160521	2016-8723-0506-2886-13000-3285-0000	185,250	-	153,336	31,914	135,447
G160521	2016-8793-0506-2891-13000-3285-0000	195,825	-	129,432	66,393	106,567
G160521	2016-8793-0506-2892-13000-3285-0000	210,000	-	101,640	108,360	90,064
G160521	2017-8793-0506-2891-13000-3285-0000	92,147	-	-	92,147	-
G160521	2017-8793-0506-2886-13000-3285-0000	86,962	-	-	86,962	-
G160521	2017-8793-0506-2891-13000-3285-0000	84,162	-	-	84,162	-
G160521	2017-8793-0506-2892-13000-3285-0000	70,000	-	-	70,000	-
G160521	2017-8793-0506-2891-13000-3285-0000	65,275	-	-	65,275	-
G160521	2017-8793-0506-2891-13000-3285-0000	65,275	-	-	65,275	-
G160521	2017-8723-0506-2886-13000-3285-0000	61,750	-	-	61,750	-
G160511	2013-0525-0506-2916-21900-3256-0000	160,000	-	28,571	131,429	22,223
G160511	2016-8750-0506-2956-13000-3285-0000	75,000	-	24,991	50,009	18,775
G160511	2017-8750-0506-2956-13000-3285-0000	25,000	-	-	25,000	-
G160495	2016-8794-0506-2888-13000-3285-0000	108,528	-	-	108,528	-
G160491	2016-0525-0506-2891-80400-3256-0000	165,996	-	165,996	-	152,461
G160491	2014-0525-0506-2891-21900-3256-0000	170,654	-	152,320	18,334	109,657
G160485	2016-0525-0506-2851-21900-3256-0000	560,000	-	560,000	-	513,333
G160485	2016-0525-0506-2851-21900-3256-0000	375,000	-	375,000	-	343,750
G160485	2015-0525-0506-2851-21900-3256-0000	421,749	-	328,749	93,000	188,716
G160485	2016-0525-0506-2851-21900-3256-0000	150,000	-	150,000	-	-
G160485	2016-0525-0506-2851-21900-3256-0000	150,000	-	150,000	-	137,500
G160485	2016-0525-0506-2851-21900-3256-0000	125,000	-	125,000	-	114,583
G160485	2016-0525-0506-2851-21900-3256-0000	120,000	-	120,000	-	110,000
G160485	2016-0525-0506-2851-21900-3256-0000	75,240	-	75,240	-	68,970
G160485	2016-0525-0506-2851-21900-3256-0000	30,000	-	30,000	-	27,500
G160485	2014-0525-0506-2916-21900-3256-0000	140,583	-	-	140,583	-
G160458	2016-0525-0506-37001-21900-3256-000	1,503,231	-	1,105,000	398,232	1,010,778
G160442	2015-0525-0506-3743-21900-3256-0000	720,000	-	699,803	20,197	574,686
G160442	2016-0525-0506-3115-33500-3256-0000	574,850	-	563,615	11,235	512,759
G160442	2015-0525-0506-3115-21900-3256-0000	399,850	-	399,850	-	366,726
G160442	2015-0525-0506-3115-21900-3256-0000	399,850	-	397,802	2,048	364,543
G160442	2015-0525-0506-3115-21900-3256-0000	387,075	-	385,964	1,111	337,273
G160442	2015-0525-0506-3115-21900-3256-0000	387,075	-	378,951	8,124	334,108
G160442	2015-0525-0506-3115-21900-3256-0000	399,850	-	365,172	34,678	64,165
G160442	2015-0525-0506-3115-21900-3256-0000	399,850	-	349,298	50,552	310,982
G160442	2015-0525-0506-3115-21900-3256-0000	374,300	-	332,883	41,417	308,758
G160442	2015-0525-0506-315-21900-3256-0000	399,850	-	330,973	68,877	298,735
G160442	2015-0525-0506-3115-21900-3256-13114	325,000	-	325,000	-	297,917
G160442	2014-0525-0506-3744-21900-3256-0000	187,500	-	108,503	78,997	331,580
G160442	2014-0525-0506-3744-21900-3256-0000	70,000	-	70,000	-	98,894
G160442	2015-0525-0506-3744-21900-3256-0000	187,500	-	62,155	125,345	57,749
G160430	2014-0525-0506-3081-35400-3256-0000-13131	50,000	-	45,522	4,478	41,194
G160430	2013-0525-0506-3081-35400-3256-0000-13131	12,500	-	-	12,500	-

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G160415	2016-5207-0506-2884-09900-3256-0000	50,000	-	75,647	(25,647)	71,889
G160415	2016-5207-0506-3701-09900-3256-0000	90,000	-	45,692	44,308	16,353
G160390	2015-0525-0506-2870-21900-3256-0000	98,259	-	98,259	-	90,070
G160390	2015-0525-0506-2870-21900-3256-0000	89,462	-	89,462	-	81,603
G160390	2015-0525-0506-2870-21900-3256-0000	32,088	-	32,088	-	32,088
G160373	2015-0525-0506-2916-21900-3256-0000-13147	196,000	-	165,232	30,768	148,943
G160373	2016-5074-0511-3162-09900-3256-0000	126,532	-	109,700	16,832	103,336
G160373	2016-8794-0506-2916-13000-3285-0000-13147	10,000	-	10,000	-	10,000
G160372	2015-0525-0506-2916-21900-3256-0000-13132	60,000	-	60,000	-	55,000
G160372	2015-0525-0506-2916-21900-3256-000-13140	60,000	-	42,421	17,579	42,006
G160372	2015-0525-0506-2916-21900-3256-0000-13111	31,500	-	31,500	-	28,567
G160372	2015-0525-0506-2916-21900-3256-0000-131111	42,000	-	6,427	35,573	6,427
G160372	2014-0525-0506-2916-21900-3256-0000-13132	22,500	-	2,139	20,361	-
G160328	2016-8723-0506-2851-13000-3285-0000	36,821	-	36,821	-	29,018
G160328	2015-0525-0506-2851-21900-3256-0000	18,178	-	18,178	-	18,178
G160307	2015-0525-0506-2867-21900-3256-0000	154,755	-	154,755	-	154,755
G160307	2016-0525-0506-2867-22100-3256-0000	50,245	-	50,245	-	50,245
G160207	2016-0407-0506-2868-90600-3256-0000	15,235	-	4,317	10,918	4,317
G150786	2015-8723-0506-2916-13000-3285	298,868	-	298,868	-	298,868
G150786	2015-8723-0506-2916-13000-3285	98,244	-	98,244	-	98,244
G150786	2015-8723-0506-2916-13000-3285	99,623	1,379	-	-	1,379
G150664	2015-0525-0506-3701-21900-3206-3950	700,662	632,697	-	-	201,691
G150664	2015-0525-0506-3701-21900-3206-3950	69,791	69,791	-	-	17,736
G150664	2015-0525-0506-3701-21900-3206-3950	5,100	5,100	-	-	1,278
G150659	8750-0506-2956-13000-3285-0000	100,000	-	78,785	21,215	18,946
G150659	0525-0506-2919-21900-3206-3949-13134	160,000	111,673	-	48,327	8,166
G150659	8750-0506-2956-13000-3285-0000	100,000	78,785	-	-	5,342
G150617	2015-0525-0506-2869-21900-3206-3950	90,790	90,790	-	-	88,583
G150617	2015-0525-0506-2869-22100-3206-3950	45,877	40,157	-	-	24,112
G150553	8793-0506-2890-13000-3285-0000	1,105,750	623,547	303,673	178,530	550,897
G150553	8723-0506-2886-13000-3285-0000	247,000	134,985	101,017	10,998	184,670
G150553	8793-0506-2886-13000-3285-0000	347,850	256,040	91,810	-	235,477
G150553	8793-0506-2892-13000-3285-0000	280,000	19,861	40,601	219,538	42,428
G150553	8793-0506-2891-13000-3285-0000	116,000	-	30,144	85,856	30,144
G150553	8793-0506-2884-13000-3285-0000	103,293	-	22,090	81,203	22,090
G150553	8793-0506-2884-13000-3285-0000	103,292	-	22,090	81,202	22,090
G150553	8793-0506-2891-13000-3285	50,037	37,526	12,511	-	25,020
G150553	8793-0506-2891-13000-3285-0000	9,000	-	2,252	6,748	2,252
G150553	8793-0506-2892-13000-3285-0000	5,788	-	1,450	4,338	1,450
G150553	8793-0506-2892-13000-3285-0000	5,788	-	1,450	4,338	1,450
G150553	8793-0506-2884-13000-3285-0000	206,585	85,767	-	-	40,164
G150553	8793-0506-2884-13000-3285-0000	155,918	78,340	-	-	46,314
G150553	8793-0506-2891-13000-3285-0000	116,000	85,856	-	-	29,810
G150553	8793-0506-2884-13000-3285-0000	77,959	-	-	77,959	-
G150553	8793-0506-2884-13000-3285-0000	77,959	-	-	77,959	-
G150553	8793-0506-2892-13000-3285-0000	11,576	8,677	-	-	5,784
G150553	8793-0506-2891-13000-3285-0000	9,000	6,748	-	-	2,249
G150425	2015-5207-0506-2884-21900-3206-3950	50,000	14,275	-	-	8,796
G150425	2015-5207-0506-3701-21900-3206-3950	45,000	6,743	-	-	6,743
G150425	2015-5207-0506-3701-21900-3206-3950	3,200	1,780	-	-	1,780
G150287	8723-0506-2851-13000-3285	36,821	36,821	-	-	16,746
G150287	2015-0525-0506-2851-21900-3206-3949	18,178	18,178	-	-	1,217
G150193	2015-5074-0506-3162-09900-3206-3950	126,532	126,265	-	-	52,528
G150193	2015-0525-0506-3116-21900-3206-3950	126,532	126,482	-	-	52,509
G150192	2014-0525-0506-2891-21900-3206-3950	237,991	-	237,991	-	237,991
G150192	2015-0525-0506-3426-35400-3206-3950-13119	357,953	-	181,250	176,703	181,250
G150192	2015-0525-0506-3426-21900-3206-3950-13119	181,250	-	181,250	-	181,250
G150192	2014-0525-0506-2891-21900-3206-3950	102,000	-	102,000	-	102,000
G150192	2014-0525-0506-3746-21900-3206-3950	66,486	-	54,005	12,481	54,005
G150192	2014-0525-0506-2891-21900-3206-3950	53,320	-	53,320	-	53,320
G150192	2015-0525-0506-3115-21900-3206-3950	40,953	-	32,500	8,453	32,500
G150192	2014-0525-0506-2885-21900-3206-3950	25,000	-	25,000	-	25,000
G150192	2014-0525-0506-2892-21900-3206-3950	12,257	-	12,257	-	12,257

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Grant Number	Department of Health Account Number	Award	2015 Earned and Bill	2016 Earned and Bill	Amt not Billed	Amount Collected
G150192	2014-0525-0506-2892-21900-3206-3950	13,301	-	11,956	1,345	11,956
G150192	2014-0525-0506-2884-21900-3260-3950	9,521	-	9,521	-	9,521
G150192	2014-0525-0506-2892-21900-3206-3950	6,250	-	6,250	-	6,250
G150192	2015-0525-0506-2891-21900-3206-3950-13121	951,963	951,963	-	-	236,799
G150192	2015-0525-0506-3426-21900-3206-3950-13119	725,000	647,686	-	-	155,094
G150192	2015-0525-0506-3426-35400-3206-3950-13119	725,000	367,047	-	-	110,141
G150192	2015-0525-0506-3703-33500-3206-3950	577,550	532,548	-	-	135,156
G150192	2015-0525-0506-2851-21900-3206-3950	548,120	548,120	-	-	199,984
G150192	2015-0525-0506-3115-21900-3206-3950-12426	500,000	440,111	-	-	114,680
G150192	2015-0525-0506-3115-21900-3206-3950	484,000	357,916	-	-	100,931
G150192	2015-0525-0506-3115-21900-3206-3950-12426	420,000	420,000	-	-	105,071
G150192	2015-0525-0506-3115-21900-3206-3950	410,311	410,311	-	-	102,583
G150192	2105-0525-0506-2891-21900-3206-3950-13133	408,000	389,642	-	-	81,832
G150192	2015-0525-0506-3115-21900-3206-3950	404,962	404,962	-	-	101,249
G150192	2014-0525-0506-2851-21900-3206-3950	396,427	396,427	-	-	33,043
G150192	2015-0525-0506-3115-21900-3206-3950	347,730	347,730	-	-	86,939
G150192	2015-0525-0506-3703-21900-3206-3950-13114	325,000	318,139	-	-	86,312
G150192	2015-0525-0506-3115-21900-3206-3950-12426	320,000	255,464	-	-	65,361
G150192	2015-0525-0506-3743-21900-3206-3950-12426	320,000	320,000	-	-	78,433
G150192	2015-0525-0506-3743-21900-3206-3950-12426	320,000	316,628	-	-	79,169
G150192	2015-0525-0506-3115-21900-3206-3950	291,291	291,291	-	-	83,991
G150192	2015-0525-0506-2851-21900-3206-3950	229,265	229,265	-	-	153,632
G150192	2015-0525-0506-2891-21900-3206-3950-13121	213,281	207,047	-	-	84,290
G150192	2015-0525-0506-3746-21900-3206-3950-12426	188,400	165,952	-	-	31,190
G150192	2015-5025-0506-3744-21900-3206-3950-12426	187,500	88,434	-	-	18,257
G150192	2015-0525-0506-3744-21900-3206-3950-12426	187,500	128,256	-	-	39,015
G150192	2015-0525-0506-2890-80400-3206-3950-13133	165,996	165,996	-	-	41,501
G150192	2015-0525-0506-3115-21900-3206-3950	155,000	152,797	-	-	45,803
G150192	2015-0525-0506-2851-21900-3206-3950	152,752	152,752	-	-	43,415
G150192	2015-0525-0506-2851-21900-3206-3950	139,021	139,021	-	-	90,155
G150192	2015-0525-0506-2877-21900-3206-3950-13115	128,350	128,350	-	-	32,090
G150192	2015-0525-0506-3115-21900-3206-3950	126,084	-	-	126,084	-
G150192	2015-0525-0506-2888-21900-3206-3950-13123	125,000	31,376	-	-	24,882
G150192	2015-0525-0506-2885-21900-3206-3950	100,000	100,000	-	-	25,096
G150192	2015-5025-0506-3744-21900-3206-3950-12426	99,066	-	-	99,066	-
G150192	2015-0525-0506-2877-21900-3206-3950-13115	98,259	98,259	-	-	24,497
G150192	2015-0525-0506-2888-21900-3206-3950-13128	90,650	90,650	-	-	23,218
G150192	2015-0525-2877-21900-3206-3950-13115	89,462	89,462	-	-	21,768
G150192	2015-0525-3743-21900-3206-3950-12426	83,077	60,926	-	-	14,200
G150192	2015-0525-0506-2851-21900-3206-3950	82,466	82,466	-	-	77,748
G150192	2015-0525-0506-3746-21900-3206-3950-12426	70,699	-	-	70,699	-
G150192	2015-0525-0506-2916-21900-3206-3950	68,540	-	-	68,540	-
G150192	2015-0525-0506-3115-21900-3206-3950-12426	64,536	-	-	64,536	-
G150192	2015-0525-0506-2851-21900-3206-3950	62,868	62,868	-	-	65,289
G150192	2015-0525-0506-2888-21900-3206-3950-13123	62,500	-	-	62,500	-
G150192	2015-0525-0506-2919-21900-3206-3950-13126	60,000	60,000	-	-	15,212
G150192	2015-0525-0506-3115-21900-3206-3950-12426	59,889	-	-	59,889	-
G150192	2015-0525-0506-3744-21900-3206-3950-12426	59,244	-	-	59,244	-
G150192	2015-0525-0506-2892-21900-3206-3950-13120	53,203	53,203	-	-	12,832
G150192	2013-0525-0506-2886-35400-3206-3950-13131	50,000	31,888	-	-	20,624
G150192	2015-0525-0506-2892-21900-3206-3950-13120	49,028	23,609	-	-	3,830
G150192	2015-0525-0506-2851-21900-3206-3950	48,425	48,425	-	-	48,936
G150192	2015-0525-0506-2877-21900-3206-3950	45,608	45,608	-	-	11,406
G150192	2015-0525-0506-3703-33500-3206-3950	45,002	-	-	45,002	-
G150192	2015-0525-0506-2884-21900-3206-3950-13125	38,082	34,906	-	-	6,348
G150192	2015-0525-0506-2851-21900-3206-3950	35,555	35,555	-	-	8,891
G150192	2015-0525-0506-2915-21900-3206-3950-13132	30,000	15,458	-	-	3,015
G150192	2015-0525-0506-2915-21900-3206-3950-13132	30,000	22,920	-	-	4,459
G150192	2015-0525-0506-2892-21900-3206-3950-13120	25,419	-	-	25,419	-
G150192	2015-0525-0506-2892-21900-3206-3950-13120	25,000	25,000	-	-	6,135
G150192	2015-0525-0506-3746-21900-3206-3950-12426	22,448	-	-	22,448	-
G150192	2015-0525-3743-21900-3206-3950-12426	22,151	-	-	22,151	-

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF BHHF FUNDING STATUS (Continued)
For the Year Ended June 30, 2016

Grant Number	Department of Health Account Number	Award	2015 Earned and Bill	2016 Earned and Bill	Amt not Billed	Amount Collected
G150192	2105-0525-0506-2891-21900-3206-3950-13133	18,358	-	-	18,358	-
G150192	2013-0525-0506-2886-35400-3206-3950-13131	18,112	-	-	18,112	-
G150192	2015-0525-0506-2915-21900-3206-3950-13132	14,542	-	-	14,542	-
G150192	2015-0525-0506-2915-21900-3206-3950-13132	7,080	-	-	7,080	-
G150192	2015-0525-0506-3703-21900-3206-3950-13114	6,861	-	-	6,861	-
G150192	2015-0525-0506-2891-21900-3206-3950-13121	6,234	-	-	6,234	-
G150192	2015-0525-0506-3743-21900-3206-3950-12426	3,372	-	-	3,372	-
G150192	2015-0525-0506-2884-21900-3206-3950-13125	3,176	-	-	3,176	-
		$ 34,432,954	$ 12,990,742	$ 14,281,496	$ 5,537,588	$ 16,748,777

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC.

BHHF STANDARDIZED FINANCIAL STATEMENTS – BALANCE SHEET FOR COMPREHENSIVE AND MR/DD FACILITIES ACCRUAL BASIS
June 30, 2017

ASSETS	
1. Cash	$ 700,870
2. Short-term investments	1,685,701
3. Accounts receivable – BHHF	2,616,549
4. Accounts receivable – Clients	32,110
5. Accounts receivable – Medicaid	2,512,115
6. Accounts receivable – Medicaid MR/DD Waiver	276,270
7. Accounts receivable – Other	898,246
8. Inventory	-
9. Prepaid/other	256,851
10. **Total current assets**	8,978,712
NON-CURENT ASSETS:	
FIXED ASSETS	
11. Property, land and equipment – BHHF	746,979
12. Less accumulated depreciation	(704,629)
13. Property, land and equipment – other	17,237,412
14. Less accumulated depreciation	(9,276,819)
15. **Total property, land and equipment, net**	8,002,943
OTHER NON-CURRENT ASSETS	
16. Long-term investments	50,000
17. Other	219,510
18. **Total assets**	$ 17,251,165
LIABILITIES	
Current Liabilities	
19. Accounts payable	$ 1,034,987
20. Taxes payable	-
20a. Provider taxes payable	-
21. Line-of-credit – payable	2,367,907
22. Short-term notes payable	303,071
23. Accrued expenses	1,875,082
24. Other current liabilities	61,425
25. **Total current liabilities**	5,642,472
Long-Term Liabilities	
26. Long-term notes payable	3,147,857
27. Other long-term liabilities	281,697
28. Total liabilities	9,072,026
NET ASSETS	
29. Unrestricted net assets	8,178,807
30. Temporarily restricted net assets	332
31. Permanently restricted net assets	0
32. **Total liabilities and net assets**	$ 17,251,165

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC.

BHHF STANDARDIZED FINANCIAL STATEMENTS – INCOME STATEMENT FOR COMPREHENSIVE AND MR/DD FACILITIES ACCRUAL BASIS
For the Year Ended June 30, 2017

REVENUE AND SUPPORT	**Year-To-Date**
1. Charity Care	
1a. Charity Care – Account 4311.1	$ -
1b. Charity Care – Account 4311.2	1,339,248
1c. Charity Care – Account 4312.1	-
1d. Charity Care – Account 4312.2	-
1e. Charity Care – Account 4314.1	771,089
1f. Charity Care – Account 4314.2	-
1g. Charity Care – Account 4315.1	51,628
1h. Contractual Write-Off Charity Account 4337.1	(1,390,876)
1i. Charity Care Revenue – Account 4329	-
1j. Support/Alternative Services Revenue – Account 4358	(771,089)
Total	-
2. Gross Client Service Revenue	27,611,213
3. Contractual Adjustments (Target Funds)	(715,120)
3a. Contractual Adjustments (Non-Target Funds)	(5,756,231)
4. **Net client service revenue**	21,139,862
Net Client Service Revenue	
6. Medicaid (Target Funds)	1,857,386
6a. Medicaid (Non-Target Funds)	9,964,987
7. Medicaid MR/DD Waiver (Non-Target Funds)	3,679,740
8. ICF/MR (Non-Target Funds)	-
9. Private Pay (Non-Target Funds)	-
9a. Private Pay (BHHF Target Funds)	78,964
9b. Private Pay (BHHF Non-Target Funds)	354,451
10. Other Client Service Revenue (Target Funds)	828,324
10a. Other Client Service Revenue (Non-Target Funds)	4,376,010
11. **Total net client service revenue**	21,139,862
12. BHHF Support	13,177,460
13. Other/Public Support	4,052,103
14. Other	968,171
15. **Total revenue and support**	39,337,596
EXPENSES	
16. Salaries	22,258,159
17. Fringe Benefits	6,211,988
18. Contractual Services	2,602,388
19. Provider Tax	-
19a. Bad Debts	-
19b. Bad Debts (BHHF Target Funds)	88,468
19c. Bad Debts (BHHF Non-Target Funds)	685,686
20. Depreciation Expense	513,870
21. Other Expenses	8,054,210
Total expenses	40,414,769
Net income (loss)	$ (1,077,173)

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF PROPERTY AND EQUIPMENT PURCHASED WITH BHHF FUNDING
June 30, 2017

State Account Number of Funds Used/ Program Name	Description of Equipment	Vendor Name	Acquisition Date	Cost	ID No.
5152-2000-2875-099-03394	Medicine Cart	WV Business	05/31/00	2,027	267EQ034
	Office Furniture	Office Depot	02/22/00	1,572	818EQ002
	Copier	WV Business	03/06/00	3,175	818EQ004
0525-2001-2890-219-252/258	Kardex Files	Better Business Systems	05/29/01	15,393	247EQ036
	Bedroom Furniture	Value City Furniture	06/07/01	2,734	247EQ038
8793-2001-2890-096-128-6563	Big Screen TV	Sears	09/01/00	1,590	239EQ013
	Satellite Dish	Wilk's TV	09/07/00	2,970	239EQ012
	Projector	CDW Computer Centers	09/26/00	2,644	239EQ009
	Shredder	Stationer's	10/11/00	1,550	239EQ016
	Chair, Table, & File	Stationer's	10/19/00	1,154	239EQ017
	Conference Phone	POLYCOM	10/25/00	1,012	239EQ014
	CRT Monitor	DELL Marketing	11/01/00	2,331	239EQ018
	Sofa Frame	All A Board	02/20/03	2,634	237EQ051
8793-2003-2890-096-128-07887	Kenmore Washer	Sears	02/20/03	1,329	2502EQ04
	Dodge Caravan	Crockett	05/12/03	11,600	Y2502VH2
	2001 Dodge Caravan	Crockett	05/23/03	13,150	Y237VH006
	Bedroom Furniture (4)	All A Board	06/12/03	5,875	237EQ061
	Playground Equipment	84 Lumber	06/18/03	1,793	237EQ060
	Software-Remote Admin.	Regsoft.com	06/27/03	4,525	237EQ062
0525-2004-3040-219-252	2 Piece Leather Sofa	Value City	05/05/04	1,589	6220EQ02
	7 Piece Dinette Set	Value City	05/05/04	1,060	6220EQ03
	2003 Ford E350 Van	Crockett Used Cars	06/29/04	20,000	Y6220VH1
	Kaid Dishwasher	Lowes	06/30/04	1,128	6220EQ11
8793-2004-2890-096-128-09183	Paperless Medical Records	IDP	06/30/04	93,924	8400EQ08
8793-2004-2918-096-128-8930	V-Comm Phone System	Greg Pelfrey	02/24/04	3,678	993EQ001
0525-2004-3040-219-252	Refrigerator	Lowes	07/02/04	528	6220EQ12
Transfer from Northwood	PlayStation		11/01/04	6,000	9170EQ01
0525-2004-3448-219/258-6922	Furniture-1 couch & 2 loveseats	Value City	05/24/06	1,738	6230EQ02
	Patio Furniture-2 sets	Lowes	06/20/06	3,748	6230EQ03
	Cisco Phone Equipment	ATS	06/29/06	848	6250EQ01
0525-2006-2851-219-252/258	5-IBM N/books w/cases & 2 Printers	Tiger Direct	03/29/06	5,150	1740EQ01
	Systemax Dual Core Server	Tiger Direct	03/29/06	977	1740EQ02
	IBM ThinkPad T30	Saveateagle.com	4/21/2006	562	1740EQ03
	12-Computers w/Flat Monitors	Tiger Direct	01/12/06	7,642	9120EQ01
	Cannon Scanner w/License	Sceris,Inc.	01/17/06	10,083	9120EQ05
	9-3 Drawer Dressers	All A Board	04/25/06	2,654	9120EQ08
	15-Twin Beds w/Mattresses	All A Board	04/25/06	5,735	9120EQ09
	Sectional Sofa & Chair	Big Sandy	5/12/2006	1,166	9360EQ01
	DLP Projector	Office Depot	05/16/06	1,060	9110EQ02/9120EQ10
	2-Sectional Refrigerators	Colonial Food Services	06/27/06	5,902	9120EQ11
	Furniture	Stationers	02/16/06	1,822	8410EQ01
	Living/Dining Room Furniture	All A Board	03/07/06	3,215	9160EQ03
	Bedroom Furniture	All A Board	03/07/06	20,755	9160EQ04
	Fun Center Playground Equipment	BYO Playground.com	06/21/06	6,120	9160EQ06
	11-Mattresses w/Built-in Box Springs	All A Board	03/08/06	1,325	9150EQ03
	13-Diningroom Chairs	All A Board	04/04/06	1,570	9150EQ04
0525-2002-3448-219-252	IBM ThinkPad N/Book	Tiger Direct	9/28/2006	4,060	1970EQ01
	3-Laserjet Printers	Tiger Direct	9/28/2006	1,670	1970EQ02
	Replacement Warranty-Computers (2 YRS)	Tiger Direct	9/28/2006	1,408	1970EQ03
0525-2002-3448-219-252	Canon 3080C Scanner	Sceris	10/4/2006	2,950	1970EQ04
	Desk Workstation	Stationers	11/20/2006	4,885	1970EQ05
	Screen Print Conveyer Dryer	Ryonet Corp	1/31/2007	1,945	1820EQ04
	Entrepreneur Complete Screen Shop	Ryonet Corp	1/31/2007	4,055	1820EQ05
0525-2007-2891-219	CF Refrigerator	Lowes	1/30/2007	632	9360EQ02
0525-2007-2918-219-025	Optima TX700 Projector	Tiger Direct	9/20/2006	1,180	931EQ001
	Lenovo PC Notebook	Tiger Direct	9/23/2006	936	931EQ002
	4-Jetbook C250S Systems	Source Code Corp	6/22/2007	3,092	1130EQ01
0525-2007-3702-219-252/258	3-Computers & 1-Laser Printer	Tiger Direct	8/8/2006	1,240	7015EQ01
	3-Computers & 1-Laser Printer	Tiger Direct	8/23/2006	1,354	7015EQ02
	Catalyst 3560 24 Port Switch	Advanced Tech	12/11/2006	1,056	7015EQ03
	Laser Jet Printer	Tiger Direct	1/5/2007	430	7015EQ08
	4-Computers	Tiger Direct	1/5/2007	1,515	7015EQ09
	5-Expresso Desks	Stationers	1/11/2007	1,700	7015EQ04

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF PROPERTY AND EQUIPMENT PURCHASED WITH BHHF FUNDING
June 30, 2017

State Account Number of Funds Used/ Program Name	Description of Equipment	Vendor Name	Acquisition Date	Cost	ID No.
	6-Leather Chairs	Stationers	1/11/2007	1,240	7015EQ05
	2-Folding Tables	Stationers	1/11/2007	356	7015EQ06
	5-Desk Lamps	Stationers	1/11/2007	589	7015EQ07
	Jetbook C2505 System	Source Code Corp	3/21/2007	817	7015EQ10
	HP Laser Printer	Source Code Corp	3/22/2007	500	7015EQ11
5156-2006-3448-335-252	Vinyl Flooring-Bathroom	Fabric Town	8/4/2006	829	6250BI02
	Down Stairs Carpet	Fabric Town	8/9/2006	3,113	6250BI03
	Vinyl Flooring-Bathroom	Fabric Town	8/9/2006	604	6250BI04
	2003 Dodge Caravan-Silver (RU 6250)	Crockett	8/14/2006	11,900	Y906VH09
	4 PC Living room Furniture	Value City	8/16/2006	1,261	6250EQ02
	7 PC Dining room Furniture	Value City	8/16/2006	2,152	6250EQ03
	Rear Parking Lot	Housing Develop	8/21/2006	7,900	6250BI01
	Stackable Washer/Dryer	Lowes	8/24/2006	1,907	6250EQ04
	Dishwasher & Refrigerator	Lowes	8/24/2006	1,297	6250EQ05
	Carpet and Molding	Fabric Town	9/8/2006	3,306	6250EQ06
	Security System	Standard Al	8/18/2006	7,501	6250EQ07
	Repair & Replace Parking Lot	Akers	10/13/2006	1,800	6250EQ10
	Install Fire Alarm System	River CF	10/25/2006	1,913	6250EQ08
	Emergency Lights	Whitt Mead	10/26/2006	1,271	6250EQ11
	Install Sprinkler System	Sentry	10/27/2006	28,800	6250EQ09
	2-GE Upright Freezers	Lowes	6/20/2007	1,268	6250EQ23
	GE Electric Range	Lowes	6/20/2007	692	6250EQ24
	Computer, Monitor, & Printer	Tiger Direct	6/21/2007	1,340	6250EQ21
	8-Twin Beds	Value City	6/25/2007	2,599	6250EQ16
	Loveseat & Sofa	Value City	6/25/2007	954	6250EQ17
5156-2006-3448-335-252	8-Twin Restopedic Mattress Sets	Value City	6/25/2007	2,035	6250EQ22
	High back Swivel Chair	Stationers	6/26/2007	530	6250EQ14
	2-Systemax Computers	Tiger Direct	6/26/2007	1,368	6250EQ15
	4-Highback Chairs	Stationers	6/26/2007	988	6250EQ18
	Desk Workstation w/selves	Stationers	6/26/2007	2,827	6250EQ19
	Executive Desk w/side extensions	Stationers	6/26/2007	3,587	6250EQ25
	2-Bookshelves & 1 EZ Store	Stationers	6/26/2007	1,560	6250EQ26
	2-Credenzas	Stationers	6/26/2007	1,902	6250EQ27
	3-Box File Cabinets	Stationers	6/26/2007	1,307	6250EQ28
	Corner Table w/extension	Stationers	6/29/2007	748	6250EQ20
5156-2008-3703-335-252	2-File Credenzas	Big Sandy	6/29/2007	871	6250EQ09
525-2007-3702-219	Furniture for Bedrooms	Big Lots	10/30/2006	3,095	9380EQ02
	8-4 Drawer Chests	All-A-Board	1/9/2007	2,577	9380EQ03
	4 Sets of Tables	All-A-Board	1/9/2007	3,259	9380EQ04
	Dining Room /Computer Furniture	All-A-Board	1/9/2007	1,778	9380EQ05
	Canon Copier & Fax	WV Business	1/29/2007	1,055	9380EQ06
	Moved from Vehicles-07 Dodge Caravan(9380)	Stephen's Auto	4/25/2007	14,249	Y906VH20
8793-2007-2890-096-128-12988	Rubber Mulch-Playground	Green's Feed	9/6/2006	2,577	9200EQ05
	3-Thinkpad T40 & Warranty	Tiger Direct	11/22/2006	3,376	1320EQ01
8793-2007-2892-096-128-12988	HP Computer T2400	Tiger Direct	11/23/2006	1,208	1320EQ02
0525-2008-3448-219-252	FURNITURE	TRI DATA	4/24/2008	3,392	6230EQ15
	P96376390101	VALUE	4/28/2008	632	6230EQ14
	MAHOGANY 4 DRAWER FILE	TRI DATA	5/15/2008	1,314	6230EQ16
	MAHOGANY 2 DRAWER FILE	TRI DATA	5/15/2008	729	6230EQ17
	CHERRY LATERAL FILE	TRI DATA	5/15/2008	869	6230EQ18
	CHERRY DESK	TRI DATA	5/15/2008	784	6230EQ19
	CHERRY COMBINATION FILE	VALUE	5/15/2008	1,113	6230EQ20
	MASTERCHEST	LOWES	5/15/2008	689	6230EQ21
	REFRIGERATOR	TIGER	5/15/2008	570	6230EQ22
0525-2008-3702-219-252/258	Bedroom Furniture Sets	TRI DATA	8/13/2007	2,787	7015EQ12
	COLOR SCANNER	Tiger	11/26/2007	126	1500EQ02
	Computer	Tiger	2/5/2008	380	7015EQ13
0525-2008-2877-219-252	FURNITURE	TRI DATA	7/7/2008	5,797	6780EQ03
	HON DESK	WALMART	7/21/2008	530	6780EQ04
	TREADMILL	WALMART	7/21/2008	582	6780EQ05
	SONY 42" LCD HDTV		7/21/2008	1,681	6780EQ06

PRESTERA CENTER FOR MENTAL HEALTH SERVICES, INC. AND SUBSIDIARY

SCHEDULE OF PROPERTY AND EQUIPMENT PURCHASED WITH BHHF FUNDING (Continued)
June 30, 2017

State Account Number of Funds Used/ Program Name	Description of Equipment	Vendor Name	Acquisition Date	Cost	ID No.
8794-2008-2913-096-128-14153	LENOVO LAPTOP	VALUE	7/21/2008	718	5110EQ01
	Computer Equipment	Tiger	10/2/2008	611	7015EQ14
8723-2010-2885-096-128-17782	Computers	Tiger	4/30/2010	2,811	00001152-1
8723-2009-2885-096-128-16616	Tablet Computer	Tiger	8/10/2009	10,635	00001087-1
0525-2010-3115-219-252/258	2009 Van	Enterprise	8/10/2010	17,909	00001189-1
	Van	Enterprise	8/31/2010	17,909	00001190-1
	Mary Woeful	Big Sandy	8/31/2010	8,178	00001191-1
	6 Twin Beds	Imperial Bedding	8/31/2010	996	00001192-1
	Supportive Living Furniture	Big Sandy	8/31/2010	3,739	00001193-1
	Office Furniture	Tri-Data	8/31/2010	2,554	00001194-1
	2009 Van/Knox Ave	Enterprise	8/31/2010	17,914	00001195-1
	Furniture	Big Sandy	9/30/2010	13,390	00001203-1
	Furniture	Big Sandy	9/30/2010	12,860	00001204-1
	Furniture	Big Sandy	9/30/2010	6,781	00001205-1
	Entertainment Centers	Big Sandy	9/30/2010	1,017	00001206-1
	2009 Van	Enterprise	9/30/2010	17,914	00001207-1
	2009 Van	Enterprise	9/30/2010	17,279	00001208-1
0525-2011-3115-219-252/258	Walnut Place Renovations	Elmer Redden	11/30/2010	37,800	00001220-1
	Hooten	Hooten Equipment	11/30/2010	5,194	00001221-1
	Standard Alarm Company	Standard Alarm	1/31/2011	9,510	00001216-1
	Furniture for Cypress	Big Sandy	1/31/2011	14,655	00001228-1
	WP Elec Washer/Dryer	Lowes	1/31/2011	1,556	00001229-1
	Big Sandy	Big Sandy	2/28/2011	10,044	00001238-1
	Tiger Direct	Tiger Direct	2/28/2011	980	00001239-1
	Monitor/Printer	Tiger Direct	2/28/2011	1,194	00001240-1
	Digital Scale	Briggs	3/31/2011	1,346	00001245-1
	Exe Out Furniture	Big Sandy	3/31/2011	3,977	00001246-1
	Washer/Dryer Exe Out	Big Sandy	3/31/2011	1,049	00001247-1
	Adkins Design	Adkins Design	4/30/2011	6,500	00001252-1
	Big Sandy	Big Sandy	6/30/2011	2,841	00001270-1
	Big Sandy	Big Sandy	6/30/2011	848	00001271-1
	Big Sandy	Big Sandy	6/30/2011	1,325	00001272-1
	Standard Alarm Company	Standard Alarm	6/30/2011	5,220	00001273-1
	HDC	Housing Development Corporation	6/30/2011	7,500	00001274-1
Total				$ 746,680	