

GATEWAY BEHAVIORAL HEALTH SERVICES

READY FOR WORK - RESIDENTIAL - SSBG - 632

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2016

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Behavioral Health and Developmental Disabilities				
Grant-In-Aid	\$ 211,200	\$ 211,200	\$ 189,200	\$ (22,000)
Other	-	-	810	810
County Participating Contributions	-	-	4,891	4,891
Contracts	-	-	141	141
Client Fees	-	-	3,473	3,473
	<u>-</u>	<u>-</u>	<u>35</u>	<u>35</u>
TOTAL REVENUES	\$ <u>211,200</u>	\$ <u>211,200</u>	\$ <u>198,550</u>	\$ (<u>12,650</u>)
EXPENDITURES				
Personal Service Costs	\$ -	\$ -	\$ 5,235	\$ 5,235
Contact Labor	-	-	74,721	74,721
Other Operating Expenditures	<u>211,200</u>	<u>211,200</u>	<u>55,139</u>	(<u>156,061</u>)
TOTAL EXPENDITURES	\$ <u>211,200</u>	\$ <u>211,200</u>	\$ <u>135,095</u>	\$ (<u>76,105</u>)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	\$ <u>-</u>	\$ <u>-</u>	\$ <u>63,455</u>	\$ <u>63,455</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

SUBSTANCE ABUSE SERVICES - ADULT - 700

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2016

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Behavioral Health and Developmental Disabilities				
Grant-In-Aid	\$ 2,013,129	\$ 2,013,129	\$ 2,013,129	\$ -
County Non-Participating	-	-	33,974	33,974
Outpatient Medicare Fees	-	-	15,395	15,395
Outpatient Medicaid Fees	-	-	147,569	147,569
Contracts	-	-	24,974	24,974
Client Fees	-	-	2,355	2,355
Private Insurance	-	-	18,839	18,839
Other Fees	<u>-</u>	<u>-</u>	<u>17</u>	<u>17</u>
TOTAL REVENUES	\$ <u>2,013,129</u>	\$ <u>2,013,129</u>	\$ <u>2,256,252</u>	\$ <u>243,123</u>
EXPENDITURES				
Personal Service Costs	\$ -	\$ -	\$ 618,303	\$ 618,303
Contract Labor	-	-	1,099,638	1,099,638
Pharmacy	-	-	409	409
Other Operating Expenditures	<u>2,013,129</u>	<u>2,013,129</u>	<u>626,845</u>	(<u>1,386,284</u>)
TOTAL EXPENDITURES	\$ <u>2,013,129</u>	\$ <u>2,013,129</u>	\$ <u>2,345,195</u>	\$ <u>332,066</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	\$ <u>-</u>	\$ <u>-</u>	\$ (<u>88,943</u>)	\$ (<u>88,943</u>)

GATEWAY BEHAVIORAL HEALTH SERVICES

SUBSTANCE ABUSE SERVICES - CHILDREN - 800

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2016

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Behavioral Health and Developmental Disabilities				
Contracts	\$ -	\$ -	\$ 600	\$ 600
Fee for Services	-	-	1,212	1,212
Other	-	-	511	511
County Non-Participating	-	-	542	542
Outpatient Medicaid Fees	-	-	10,702	10,702
Client Fees	-	-	564	564
Private Insurance	<u>-</u>	<u>-</u>	<u>2,274</u>	<u>2,274</u>
TOTAL REVENUES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>16,405</u>	\$ <u>16,405</u>
EXPENDITURES				
Personal Service Costs	\$ -	\$ -	\$ 22,776	\$ 22,776
Contract Labor	-	-	19,299	19,299
Other Operating Expenditures	<u>-</u>	<u>-</u>	<u>29,295</u>	<u>29,295</u>
TOTAL EXPENDITURES	\$ <u>-</u>	\$ <u>-</u>	\$ <u>71,370</u>	\$ <u>71,370</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	\$ <u>-</u>	\$ <u>-</u>	\$ (<u>54,965</u>)	\$ (<u>54,965</u>)

GATEWAY BEHAVIORAL HEALTH SERVICES

ACT SERVICES

#441-93-11110320-00

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For The Fiscal Year Ended June 30, 2016

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Behavioral Health and Developmental Disabilities				
Contracts	\$ <u>780,000</u>	\$ <u>780,000</u>	\$ <u>780,000</u>	\$ _____ -
EXPENDITURES				
Personal Service Costs	\$ 731,000	\$ 731,000	\$ 731,000	\$ -
Regular Operating	6,000	6,000	6,000	-
Travel	13,000	13,000	13,000	-
Facility Costs	15,000	15,000	15,000	-
Telecommunications	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	_____ -
TOTAL EXPENDITURES	\$ <u>780,000</u>	\$ <u>780,000</u>	\$ <u>780,000</u>	\$ _____ -
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

GATEWAY BEHAVIORAL HEALTH SERVICES

INTENSIVE CASE MANAGEMENT

#44100-261-0000069429

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2016

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Behavioral Health and Developmental Disabilities				
Contracts	\$ <u>391,000</u>	\$ <u>391,000</u>	\$ <u>391,000</u>	\$ _____ -
EXPENDITURES				
Staff Salary and Benefit Costs	\$ 360,000	\$ 360,000	\$ 360,000	\$ -
Regular Operating	11,000	11,000	11,000	-
Travel	800	800	800	-
Facility Costs	5,200	5,200	5,200	-
Telecommunications	6,000	6,000	6,000	-
Other	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	_____ -
TOTAL EXPENDITURES	\$ <u>391,000</u>	\$ <u>391,000</u>	\$ <u>391,000</u>	\$ _____ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

GATEWAY BEHAVIORAL HEALTH SERVICES
 ADOLESCENT CLUBHOUSE RECOVERY SUPPORT SERVICES

#44100-906-0000054977

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning October 1, 2014 and Ending September 30, 2015

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Behavioral Health and Developmental Disabilities				
Contracts	\$ <u>400,000</u>	\$ <u>600,000</u>	\$ <u>590,269</u>	\$ (<u>9,731</u>)
EXPENDITURES				
Preapproved Expenses	\$ 1,000	\$ 11,000	\$ 9,230	\$ (1,770)
Program Relocation Expenses	-	288,000	288,000	-
Recovery Support Services	128,000	24,000	23,040	(960)
Social Support Services	-	45,000	45,000	-
Substance Abuse Continuing Care	5,000	-	-	-
Family Involved Activity	3,000	3,000	2,784	(216)
Staffing	247,000	187,000	182,007	(4,993)
Travel and Mileage Costs	16,000	15,000	13,905	(1,095)
Operating Costs	-	18,000	17,567	(433)
Other	<u>-</u>	<u>9,000</u>	<u>8,736</u>	(<u>264</u>)
TOTAL EXPENDITURES	\$ <u>400,000</u>	\$ <u>600,000</u>	\$ <u>590,269</u>	\$ (<u>9,731</u>)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

CASE MANAGEMENT SERVICES

#44100-265-0000069427

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2016

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Behavioral Health and Developmental Disabilities				
Contracts	\$ <u>96,000</u>	\$ <u>96,000</u>	\$ <u>96,000</u>	\$ <u> </u> -
EXPENDITURES				
Personal Service Costs	\$ 84,000	\$ 84,000	\$ 84,000	\$ -
Regular Operating Costs	1,500	1,500	1,500	-
Other	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	<u> </u> -
TOTAL EXPENDITURES	\$ <u>96,000</u>	\$ <u>96,000</u>	\$ <u>96,000</u>	\$ <u> </u> -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	\$ <u> </u> -	\$ <u> </u> -	\$ <u> </u> -	\$ <u> </u> -

GATEWAY BEHAVIORAL HEALTH SERVICES

PSYCHOSOCIAL REHABILITATION

#44100-026-0000072399

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2016

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Behavioral Health and Developmental Disabilities				
Contracts	\$ <u>31,000</u>	\$ <u>31,000</u>	\$ <u>31,000</u>	\$ _____
EXPENDITURES				
Personal Services	\$ <u>31,000</u>	\$ <u>31,000</u>	\$ <u>31,000</u>	\$ _____
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

SYSTEMIC CHANGES

#44100-907-0000067439

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning June 15, 2015 and Ending May 30, 2016

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Behavioral Health and Developmental Disabilities				
Contracts	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>86,162</u>	\$ (<u>13,838</u>)
EXPENDITURES				
Personnel	\$ 52,216	\$ 52,216	\$ 52,216	\$ -
Training	18,000	18,000	7,417	(10,583)
Technical Assistance	2,000	2,000	-	(2,000)
Community Engagement	10,617	10,617	10,617	-
Travel	3,500	3,500	2,245	(1,255)
Lead Employment Specialist	9,667	9,667	9,667	-
Equipment	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ <u>86,162</u>	\$ (<u>13,838</u>)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

GEORGIA APEX PROJECT

#44100-026-00000063387

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning April 1, 2015 and Ending June 30, 2016

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Behavioral Health and Developmental Disabilities				
Contracts	\$ <u>330,000</u>	\$ <u>330,000</u>	\$ <u>313,424</u>	\$ (<u>16,576</u>)
EXPENDITURES				
Personal Services	\$ 240,120	\$ 240,120	\$ 240,120	\$ -
Regular Operating	17,500	17,500	16,560	(940)
Travel	18,750	18,750	12,919	(5,831)
Per Diem	16,000	16,000	8,032	(7,968)
Telecommunications	3,960	3,960	2,123	(1,837)
Postage	600	600	600	-
Software	1,728	1,728	1,728	-
Conferences	2,000	2,000	2,000	-
Administration Allocation	<u>29,342</u>	<u>29,342</u>	<u>29,342</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>330,000</u>	\$ <u>330,000</u>	\$ <u>313,424</u>	\$ (<u>16,576</u>)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

MENTAL HEALTH CRISIS APARTMENTS

#44100-026-0000055159

COMPARATIVE STATEMENT OF ACTUAL REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2016

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Department of Behavioral Health and Developmental Disabilities				
Contracts	\$ <u>201,833</u>	\$ <u>201,833</u>	\$ <u>171,107</u>	\$ (<u>30,726</u>)
EXPENDITURES				
Personal Services	\$ 116,000	\$ 116,000	\$ 116,000	\$ -
Regular Operating	20,000	20,000	11,270	(8,730)
Travel	1,500	1,500	1,175	(325)
Facility Cost	60,833	60,833	41,036	(19,797)
Telecommunications	<u>3,500</u>	<u>3,500</u>	<u>1,626</u>	(<u>1,874</u>)
TOTAL EXPENDITURES	\$ <u>201,833</u>	\$ <u>201,833</u>	\$ <u>171,107</u>	\$ (<u>30,726</u>)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	\$ <u>-----</u>	\$ <u>-----</u>	\$ <u>-----</u>	\$ <u>-----</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
EMPLOYEES' RETIREMENT SYSTEM

For The Year Ended June 30

	<u>2015</u>	<u>2016</u>
Employer's proportion of the net pension liability	0.026814%	0.017412%
Employer's proportionate share of the net pension liability	\$ 1,005,691	\$ 705,429
Employer's covered-employee payroll during the measurement period	\$ 395,301	\$ 326,839
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	254.41%	215.83%
Plan fiduciary net position as a percentage of the total pension liability	77.99%	76.20%

*Note: Schedule is intended to show information for the last 10 fiscal years. Additional years will be displayed as they become available.

GATEWAY BEHAVIORAL HEALTH SERVICES

SCHEDULE OF CONTRIBUTION
EMPLOYEES' RETIREMENT SYSTEM

For the Year Ended June 30

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution	\$80,792	\$79,395	\$88,208	\$92,194	\$84,600	\$90,927	\$96,725	\$132,033	\$167,627	\$193,429
Contributions in relation to the contractually required contribution	\$80,792	\$79,395	\$88,208	\$92,194	\$84,600	\$90,927	\$96,725	\$132,033	\$167,627	\$193,429
Contribution deficiency(excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Agency's covered-employee payroll	\$326,839	\$318,642	\$404,427	\$506,906	\$579,823	\$723,379	\$810,596	\$1,107,147	\$1,408,192	\$1,857,564
Contributions as a percentage of covered-employee payroll	24.72%	24.92%	21.81%	18.19%	14.59%	12.57%	11.93%	11.93%	11.90%	10.41%

GATEWAY BEHAVIORAL HEALTH SERVICES

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For The Year Ended June 30, 2016

Changes of assumptions: There were no changes in assumptions or benefits that affect the measurement of the total pension liability since the prior measurement date.

Method and assumptions used in calculations of actuarially determined contributions: The actuarially determined contribution rates in the schedule of contributions are calculated as of June 30, three years prior to the end of the fiscal year in which contributions are reported. The following actuarial methods and assumptions were used to determine the contractually required contributions for the year ended June 30, 2016 reported in that schedule:

Valuation date	June 30, 2013
Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Remaining amortization period	25 years
Asset valuation method	5-year smoothed market
Inflation Rate	3.00%
Salary increases	5.45%-9.25%
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

OTHER INFORMATION

GATEWAY BEHAVIORAL HEALTH SERVICES
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

For The Fiscal Year Ended June 30, 2016

<u>STATE OF GEORGIA DBHDD GRANT/CONTRACT</u>	<u>GRANT/ CONTRACT AMOUNT</u>	<u>REVENUE RECEIVED DURING GRANT PERIOD</u>	<u>FIXED RATE PAYMENTS OR EXPENDITURES DURING GRANT PERIOD</u>	<u>DUE (TO) FROM DBHDD @ END OF GRANT PERIOD</u>
Master Agreement #441-93-1635006				
100 Mental Health Services - Adult	\$ 6,730,347	\$ 5,964,714	\$ 6,711,597	\$ 746,883
200 Mental Health Services - Children	\$ 1,500,000	\$ 1,385,000	\$ 1,500,000	\$ 115,000
602 HIV Early Intervention Services	\$ 83,940	\$ 83,940	\$ 83,940	\$ -
700 Substance Abuse Services - Adult	\$ 2,013,129	\$ 2,013,129	\$ 2,013,129	\$ -
Master Agreement #441-93-1635001				
400 Mental Retardation Services	\$ 804,544	\$ 553,229	\$ 545,335	\$ (7,894)
502 Special Appropriation - MR	\$ 483,519	\$ 483,519	\$ 483,519	\$ -
Master Agreement #441-93-1635AAW				
619 Ready for Work-Outpatient-SSBG	\$ 356,400	\$ 229,986	\$ 235,710	\$ 5,724
624 Ready for Work Residential - SAPT	\$ 133,464	\$ 114,432	\$ 124,664	\$ 10,232
625 Ready for Work-Residential - State	\$ 475,200	\$ 434,368	\$ 457,600	\$ 23,232
630 Ready for Work-Transitional Housing	\$ 46,200	\$ 46,058	\$ 46,200	\$ 142
632 Ready for Work - Residential - SSBG	\$ 211,200	\$ 173,008	\$ 189,200	\$ 16,192

GATEWAY BEHAVIORAL HEALTH SERVICES

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

For The Fiscal Year Ended June 30, 2016

STATE OF GEORGIA DBHDD <u>GRANT/CONTRACT</u>	<u>GRANT/ CONTRACT AMOUNT</u>	<u>REVENUE RECEIVED DURING GRANT PERIOD</u>	<u>FIXED RATE PAYMENTS OR EXPENDITURES DURING GRANT PERIOD</u>	<u>DUE (TO) FROM DBHDD @ END OF GRANT PERIOD</u>
Master Agreement #441-14-0500160				
299 Fee for Service	\$ -	\$ 10,186	\$ 10,186	\$ -
899 Fee for Service	\$ -	\$ 1,212	\$ 1,212	\$ -
OTHER CONTRACTS:				
Adolescent Substance Abuse- Clubhouse for Youth #44100-906-0000070653	\$ 440,000	\$ 247,986	\$ 285,428	\$ 37,442
Adolescent Addictive Disease- Clubhouse for Youth #44100-906-00054977	\$ 600,000	\$ 368,071	\$ 368,071	\$ -
ACT Services #441-93-11110320-00	\$ 780,000	\$ 715,000	\$ 780,000	\$ 65,000
Intensive Case Management #44100-261-0000069429	\$ 391,000	\$ 383,000	\$ 391,000	\$ 8,000
System of Care #44100-026-0000073611	\$ 100,000	\$ 41,700	\$ 47,118	\$ 5,418
Case Management Services #44100-265-0000069427	\$ 96,000	\$ 88,004	\$ 96,000	\$ 7,996
Georgia APEX Project #44100-026-0000063387	\$ 330,000	\$ 283,383	\$ 313,424	\$ 30,041
Mental Health Crisis Apartments #44100-265-0000055159	\$ 201,833	\$ 163,593	\$ 171,107	\$ 7,514
Systemic Changes - Pre-Voc #44100-907-0000067439	\$ 50,000	\$ 41,349	\$ 42,861	\$ 1,512
Systemic Changes - Day Program #44100-907-0000067439	\$ 50,000	\$ 43,151	\$ 43,301	\$ 150
Psychosocial Rehabilitation #44100-026-0000072399	\$ 31,000	\$ 28,425	\$ 31,000	\$ 2,575

GATEWAY BEHAVIORAL HEALTH SERVICES

SCHEDULE OF CASH FLOWS

For The Fiscal Year Ended June 30, 2016

CASH FLOWS FROM OPERATING ACTIVITIES

CHANGE IN NET POSITION	\$ 807,436
Adjustments to reconcile net income to net cash	
Provided by Operating Activities:	
Depreciation Expense	374,657
Change in Accounts Receivable	(675,070)
Change in Other Assets	(34,521)
Change in Deferred Outflow	55,332
Change in Accounts Payable	1,436,694
Change in Compensated Absences Payable	(49,707)
Change in Deferred Inflows	74,296
Change in in Net Pension Liability	(300,262)
Change in DBHDD Advances	(<u>1,643,119</u>)

NET CASH PROVIDED BY OPERATING ACTIVITIES \$ 45,736

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of Property, Plant and Equipment \$ (295,735)

NET CASH USED BY INVESTING ACTIVITIES \$ (295,735)

CASH FLOWS FROM FINANCING ACTIVITIES

Debt Restructure \$ 6,090,000
 Principal Payments (4,492,311)

NET CASH PROVIDED BY FINANCING ACTIVITIES \$ 1,597,689

NET INCREASE (DECREASE) IN CASH \$ 1,347,690

CASH - BEGINNING OF THE YEAR 1,887,523

CASH - END OF THE YEAR \$ 3,235,213

NOTES TO CASH FLOW STATEMENT:

Interest Paid	\$ 259,140
Income Tax Paid	\$ -

OTHER REPORTS

GWA

GARLAND, WILLIAMS & ASSOCIATES, PC

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 70427, ALBANY, GEORGIA 31708-0427 (229) 432-6762 FAX (229) 436-0360

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 Community Service Board
Gateway Behavioral Health Services
Brunswick, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Gateway Behavioral Health Services, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise Gateway Behavioral Health Services' basic financial statements, and have issued our report thereon dated December 20, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gateway Behavioral Health Services' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Gateway Behavioral Health Services' internal control. Accordingly, we do not express an opinion on the effectiveness of Gateway Behavioral Health Services' internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Gateway Behavioral Health Services' 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*.

GREGORY R. GARLAND, C.P.A.
WILLIAM H. WILLIAMS, JR., C.P.A.

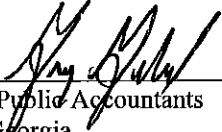
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MEMBERS:
THE AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
THE GEORGIA SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Purpose of this Report

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

Garland, Williams and Associates, PC



Certified Public Accountants
Albany, Georgia
December 20, 2016

GWA

GARLAND, WILLIAMS & ASSOCIATES, PC

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 70427, ALBANY, GEORGIA 31708-0427 (229) 432-6762 FAX (229) 436-0360

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To The Community Service Board
Gateway Behavioral Health Services
Brunswick, Georgia

Report on Compliance for Each Major Federal Program

We have audited Gateway Behavioral Health Services' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Gateway Behavioral Health Services' major federal programs for the year ended June 30, 2016. Gateway Behavioral Health Services' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Gateway Behavioral Health Services' 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the 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 Gateway Behavioral Health Services' 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 Gateway Behavioral Health Services' compliance.

Opinion on Each Major Federal Program

In our opinion, Gateway Behavioral Health Services, 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, 2016.

Report on Internal Control Over Compliance

Management of Gateway Behavioral Health Services 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 Gateway Behavioral Health Services' 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 the 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 Gateway Behavioral Health Services' internal control over compliance.

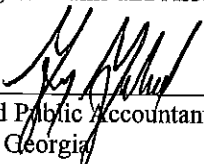
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Garland, Williams and Associates, PC



Certified Public Accountants
Albany, Georgia
December 20, 2016

GATEWAY BEHAVIORAL HEALTH SERVICES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Fiscal Year Ended June 30, 2016

<u>FEDERAL GRANTOR</u>	<u>CFDA NUMBER</u>	<u>PROGRAM NUMBER</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Georgia Department of Behavioral Health and Developmental Disabilities:			
CMHS Block Grant	93.958	441-93-1635006	\$ <u>555,256</u>
SAPT Block Grant	93.959	441-93-1635006 44100-906-0000054977 44100-906-0000070653	\$ 1,226,581 368,071 <u>285,428</u> \$ <u>1,880,080</u>
Social Services Block Grant	93.667	441-93-1635006	\$ <u>424,910</u>
TANF	93.558	441-93-1635AAW	\$ <u>503,800</u>
Total Georgia Department of Behavioral Health and Developmental Disabilities			\$ <u>3,364,046</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through Georgia Department of Community Affairs:			
Shelter Plus Care	14.238	GA0166L4B11506	\$ <u>505,679</u>
Continuum of Care	14.267	GA	\$ <u>367,585</u>
Total U.S. Department of Housing and Urban Development			\$ <u>873,264</u>
TOTAL			\$ <u>4,237,310</u>

Notes to Schedule:

1. Gateway Behavioral Health Services follows the accrual basis of accounting in preparing this schedule. This method is consistent with the preparation of the CSB's financial statements.
2. Gateway Behavioral Health Services did not receive any non-cash awards during the fiscal year.
3. Gateway Behavioral Health Services did not elect to use the 10% de minimis indirect cost rate.

GATEWAY BEHAVIORAL HEALTH SERVICES
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Fiscal Year Ended June 30, 2016

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unqualified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified not
 considered to be material weaknesses? ___ yes X 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 not
 considered to be material weaknesses? ___ yes X none reported

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

Any audit findings disclosed that are
 required to be reported in accordance
 with the Uniform Guidance, Section 200.516? ___ yes X no

Identification of major programs:

<u>CFDA Number (s)</u>	<u>Name of Federal Program of Cluster</u>
93.959	SAPT Block Grant

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

Auditee qualified as low-risk auditee? ___ yes X no

GATEWAY BEHAVIORAL HEALTH SERVICES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Fiscal Year Ended June 30, 2016

Section II - Financial Statement Findings

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

-NONE-

Section III - Federal Award Findings and Questioned Costs

-NONE-

GATEWAY BEHAVIORAL HEALTH SERVICES
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For The Fiscal Year Ended June 30, 2016

SIGNIFICANT DEFICIENCIES

Auditor Reference
Number

-NONE-