# BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER
# CLINTON, IOWA

## FINANCIAL REPORT
## June 30, 2013

**BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER**

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**BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER**

**Board of Directors**

| Name | Title | Term Expires |
|---|---|---|
| Jennifer Graf | President | June 16 |
| Deb Olson | Vice President | June 15 |
| Brian Schmidt | Secretary-Treasurer | June 16 |
| John Ballheim | Membert | June 16 |
| Rick Klahn | Member | June 14 |
| Ruthann Papke | Member | June 15 |
| Joe Steffen | Member | June 14 |
| Marcia Christensen | Executive Director | Indefinite |

**Sitrick & Associates, LLC** *Certified Public Accountants*
2543 Tech Drive ♦ Bettendorf, Iowa 52722 ♦ Telephone 563-332-8288 FAX 563-332-8456

Sheldon S. Sitrick, CPA (1954 - 1988)
John N. Sherrick, CPA
James K. Blake, CPA

# INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Bridgeview Community Mental Health Center

## Report on the Financial Statements

We have audited the accompanying financial statements of Bridgeview Community Mental Health Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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

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



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Iowa Society of Certified Public Accountants

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bridgeview Community Mental Health Center as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2013, on our consideration of Bridgeview Community Mental Health Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bridgeview Community Mental Health Center's internal control over financial reporting and compliance.

Sitrick & Associates
SITRICK & ASSOCIATES, LLC
Certified Public Accountants

October 2, 2013
Bettendorf, Iowa

## BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER

Statement of Financial Position
June 30, 2013

| | | |
|---|---|---|
| **Assets:** | | |
| Current Assets: | | |
| Cash | $ 516,371 | |
| Certificates of Deposits | 1,073,449 | |
| Accounts Receivable | 215,884 | |
| Grants Receivable | 5,865 | |
| Total Current | | $ 1,811,569 |
| Property and Equipment: | | |
| Office Furniture and Equipment | 177,179 | |
| Less: Accumulated Depreciation | (138,795) | |
| Total Property and Equipment | | 38,384 |
| Total Assets | | $ 1,849,953 |
| **Liabilities:** | | |
| Current Liabilities: | | |
| Accounts Payable | $ 31,727 | |
| Other Accrued Liabilities | 1,795 | |
| Accrued Wages | 139,591 | |
| Total Current Liabilities | | $ 173,113 |
| Total Liabilities | | 173,113 |
| Net Assets: | | |
| Unrestricted | | 1,676,840 |
| Total Liabilities and Net Assets | | $ 1,849,953 |

The Notes to Financial Statements are an integral part of this statement

## BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER

Statement of Activities
For the Year Ended June 30, 2013

| | 2013 | | |
|---|---|---|---|
| | Unrestricted | Temporarily Restricted | Total |
| Revenue and Support: | | | |
| Service Fees: | | | |
| County | $ 616,536 | $ - | $ 616,536 |
| Habitation | 79,160 | | 79,160 |
| Medicare | 533,632 | | 533,632 |
| Medicaid | 1,660,972 | | 1,660,972 |
| Private Insurance | 806,582 | | 806,582 |
| Self Pay | 33,673 | | 33,673 |
| Less Adjustments | (1,066,236) | | (1,066,236) |
| Grants, Contracts, Fees | 222,262 | | 222,262 |
| Donations | 1,650 | | 1,650 |
| Other | 12,517 | - | 12,517 |
| Total Revenue and Support | 2,900,748 | - | 2,900,748 |
| Expenses: | | | |
| Program Expenses | | | |
| Independent Living | 335,973 | | 335,973 |
| School SAT | 172,874 | | 172,874 |
| School Contracts | 20,443 | | 20,443 |
| Clinical | 821,712 | | 821,712 |
| Medical | 655,921 | | 655,921 |
| Alverno | 7,810 | - | 7,810 |
| | 2,014,733 | - | 2,014,733 |
| General and Administrative | 583,511 | - | 583,511 |
| Total Expenses | 2,598,244 | - | 2,598,244 |
| Change in Net Assets | 302,504 | - | 302,504 |
| Net Assets Beginning of Year | 1,374,336 | - | 1,374,336 |
| Net Assets End of Year | $ 1,676,840 | $ - | $ 1,676,840 |

The Notes to Financial Statements are an integral part of this statement

**BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER**

Statement of Cash Flows
For the Year Ended to June 30, 2013

| | |
|---|---|
| Cash flows from (used in) Operating Activities: | |
| Excess of revenue over expenses | $ 302,504 |
| Adjustments to reconcile change in assets to net cash from operating activities: | |
| Depreciation | 16,467 |
| Decrease (increase) in operating assets: | |
| Accounts Receivable | 46,271 |
| Other Receivables | 36,250 |
| Increase (decrease) in Operating Liabilities: | |
| Accounts payable | (431) |
| Other accrued expenses | (42,594) |
| Accrued wages | (13,751) |
| Net cash flows from Operating Activities | 344,716 |
| Cash Flows from (used in) Investing Activities: | |
| Purchase of Furniture & Equipment | (6,729) |
| Net Cash Used in Investing Activities | (6,729) |
| Net (Decrease) Increase in Cash | 337,987 |
| Cash Beginning of Year | 1,251,833 |
| Cash End of Year | $ 1,589,820 |

The Notes to Financial Statements are an integral part of this statement

## BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER

Statement of Functional Expenses
For the Year Ended June 30, 2013

| | PROGRAM SERVICES | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Independent Living | School SAT | School Contracts | Clinical | Medical | Alverno | Total Program Services | General & Administrative | Total |
| Salaries and Wages | $ 205,469 | $ 130,374 | $ 15,497 | $ 628,341 | $ 449,470 | $ 7,125 | $ 1,436,276 | $ 284,480 | $ 1,720,756 |
| Payroll Taxes | 16,444 | 10,506 | 1,198 | 48,743 | 28,845 | 556 | 106,292 | 22,804 | 129,096 |
| Employee Benefits | 40,488 | 25,801 | 2,251 | 97,120 | 46,402 | 118 | 212,180 | 94,754 | 306,934 |
| Insurance | - | - | - | - | 11,458 | - | 11,458 | 14,835 | 26,293 |
| Advertising | - | - | - | - | - | - | - | 15,742 | 15,742 |
| Staff Development | 2,432 | 161 | - | 4,342 | 2,374 | - | 9,309 | 463 | 9,772 |
| Dues, Fees, Licenses | 650 | 413 | 22 | 3,121 | 1,527 | - | 5,733 | 5,635 | 11,368 |
| Rent, Utilities, Phone | 36,380 | 2,960 | 275 | 32,775 | 13,858 | - | 86,248 | 29,218 | 115,466 |
| Supplies | 13,112 | 541 | 80 | 6,919 | 4,659 | 11 | 25,322 | 24,223 | 49,545 |
| Professional Services | 6,114 | - | - | 184 | 96,283 | - | 102,581 | 65,972 | 168,553 |
| Equipment | 438 | - | - | - | 1,045 | - | 1,483 | 7,472 | 8,955 |
| Mileage | 14,446 | 2,118 | 1,120 | 167 | - | - | 17,851 | 1,446 | 19,297 |
| Depreciation | - | - | - | - | - | - | - | 16,467 | 16,467 |
| Total Expenses | $ 335,973 | $ 172,874 | $ 20,443 | $ 821,712 | $ 655,921 | $ 7,810 | $ 2,014,733 | $ 583,511 | $ 2,598,244 |

The Notes to Financial Statements are an integral part of this statement.

Note 1 - Summary of Significant Accounting Policies

Nature of Activities - Bridgeview Community Mental Health Center (Center) provides comprehensive, caring, quality mental health services to individuals in Clinton County, Iowa and surrounding areas. As such, the Center is subject to the business risk associated with that industry in the Clinton County, Iowa area.

Basis of Presentation - The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Date of Management's Review – Subsequent events were evaluated through October 2, 2013, which is the date the financial statements were available to be issued.

Cash and Cash Equivalents - For purposes of the statements of cash flows, the Center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable - Accounts receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables from grants, contracts, Medicaid/Medicare, and others. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the applicable accounts receivable. Changes in the valuation allowance have not been material to the financial statements.

Fixed Assets - Fixed assets acquired by Bridgeview Community Mental Health Center through restricted grant contributions are considered to be owned by Bridgeview Community Mental Health Center. Some funding sources may have a reversionary interest in the property as well as the determination of use of any proceeds from the sale of these assets.

Bridgeview Community Mental Health Center follows the practice of capitalizing all expenditures for property, furniture, fixtures and office equipment in excess of $1,000. Depreciation or amortization of all such items is computed on a straight-line basis over the estimated useful lives of the assets generally as follows:

| | |
|---|---|
| Furniture and equipment | 5-7 years |

Note 1 - Summary of Significant Accounting Policies (Continued)

Contributions - All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions. Bridgeview Community Mental Health Center had no temporarily or permanently restricted net assets in 2013.

Service Revenues – Patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors. And others for services rendered, including estimate 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 period as final settlements are determined.

Income Taxes - The Center is exempt from income taxes as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code and under state income tax code.

The Organization's federal income tax returns for 2011, 2012 and 2013 are subject to examination by the IRS, generally for three years after they were filed.

Compensated Absences – The Center employees accumulate a limited amount of earned but unused vacation and personal day benefits payable to the employee. Amounts representing the cost of compensated absences are recorded as liabilities and have been computed based on current rates of pay.

Contributed Services - During the year ended June 30, 2013 the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded.

Functional Allocation of Expenses:
The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. No fund-raising expenses are included in general and administrative expenses.

Note 2 - Property and Equipment

Fixed Assets are summarized as follows:

| | 2013 |
|---|---|
| Office equipment | $ 148,337 |
| Vehicles | 28,842 |
| Accumulated Depreciation | (138,795) |
| | $ 38,384 |

Note 3 – Accounts Receivable

Accounts receivable of the Center on June 30, 2013 totaled $400,592. Based on past collection experience, management has provided for an allowance for adjustments and doubtful accounts of $184,708 of the receivable balance.

Note 4 – Revenue

Approximately 62 percent of 2013 revenue was derived under federal and state third-party reimbursement programs. These revenues are based in part, on cost reimbursement principles and are subject to audit and retroactive adjustment by the respective third-party fiscal intermediaries. Laws and regulations governing these programs are extremely complex and subject to interpretation. As a result there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Note 5 – Economic Dependence

The Center receives a substantial amount of its support from local county government. A significant reduction in the level of this support, if this were to occur, may have an effect on the Center's programs and activities. A large portion of the Center's revenue from patient fees are paid by third-party reimbursement whereby patients qualify for funding through title XIX of the Federal Social Security Act. Changes in the level of funding for this program could have a considerable effect on the patients' ability to pay for services provided.

Note 6 – Leases

As of June 30, 2013, the Center had entered into various noncancelable operating lease agreements for the rental of office and residential facilities, expiring from September 2013 to June 2021. Minimum rentals, on an annual basis, are as follows:

| | | |
|---|---|---|
| Fiscal year ending June 30, | 2014 | $ 98,609 |
| | 2015 | 79,106 |
| | 2016 | 72,605 |
| | 2017 | 72,605 |
| | 2018 | 72,605 |
| | After | 217,814 |
| | | $ 613,344 |

Note 7 – Retirement Plan

The Center has a defined contribution 401(k) retirement plan for substantially all full time employees. The employer match contribution to the plan equals 100% of the first 3% of gross pay that an employee contributes to the plan and 50% of the employees next 2% of gross pay that an employee contribute to the plan. The amount included in the expenses for the year ended June 30, 2013 is approximately $57,827.

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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*

Board of Directors
Bridgeview Community Mental Health Center
Clinton, Iowa

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 Bridgeview Community Mental Health Center (a nonprofit organization), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 2, 2013.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Bridgeview Community Mental Health 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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bridgeview Community Mental Health Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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.



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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sitrick & Associates

SITRICK & ASSOCIATES, LLC
Certified Public Accountants

October 2, 2013
Bettendorf, Iowa

Schedule Findings and Responses
June 30, 2013

**There were no audit findings**.

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## INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

To the Board of Directors of
Bridgeview Community Mental Health Center

We have audited the financial statements of Bridgeview Community Mental Health Center as of and for the year ended June 30, 2013, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The schedule of income and expenses by department is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Sitrick & Associates
SITRICK & ASSOCIATES, LLC
Certified Public Accountants

October 2, 2013
Bettendorf, Iowa



Members American Institute of Certified Public Accountants, Private Companies Practice Section
Iowa Society of Certified Public Accountants

## BRIDGEVIEW COMMUNITY MENTAL HEALTH CENTER

Schedule of Income and Expenses by Department
For the Year Ended June 30, 2013

| | Independent Living | School SAT | School Contracts | Clinical | Medical |
|---|---|---|---|---|---|
| Revenue: | | | | | |
| County | $ 41,187 | $ 210 | $ - | $ 400,319 | $ 174,660 |
| Habitation | 79,160 | - | - | - | - |
| Medicare | - | 21,070 | - | 257,861 | 232,626 |
| Medicaid | 326,519 | 223,366 | - | 674,503 | 434,114 |
| Private Insurance | - | 89,590 | - | 502,224 | 214,768 |
| Self Pay | 11,065 | 1,190 | - | 7,408 | 14,010 |
| Less Adjustments | (25,403) | (138,598) | - | (535,731) | (351,348) |
| Grants, Contracts, Fees | 23,716 | 33,837 | 23,129 | 85,430 | 56,150 |
| Donations | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total Revenue & Support | 456,244 | 230,665 | 23,129 | 1,392,014 | 774,980 |
| Expenses: | | | | | |
| Salaries and Wages | $ 205,469 | $ 130,374 | $ 15,497 | $ 628,341 | $ 449,470 |
| Payroll Taxes | 16,444 | 10,506 | 1,198 | 48,743 | 28,845 |
| Employee Benefits | 40,488 | 25,801 | 2,251 | 97,120 | 46,402 |
| Insurance | - | - | - | - | 11,458 |
| Advertising | - | - | - | - | - |
| Staff Development | 2,432 | 161 | - | 4,342 | 2,374 |
| Dues, Fees, Licenses | 650 | 413 | 22 | 3,121 | 1,527 |
| Rent, Utilities, Phone | 36,380 | 2,960 | 275 | 32,775 | 13,858 |
| Supplies | 13,112 | 541 | 80 | 6,919 | 4,659 |
| Professional Services | 6,114 | - | - | 184 | 96,283 |
| Equipment | 438 | - | - | - | 1,045 |
| Mileage | 14,446 | 2,118 | 1,120 | 167 | - |
| Depreciation | - | - | - | - | - |
| Total Expenses | 335,973 | 172,874 | 20,443 | 821,712 | 655,921 |
| Net Revenue | $ 120,271 | $ 57,791 | $ 2,686 | $ 570,302 | $ 119,059 |

| Alverno | General & Administrative | Total |
|---|---|---|
| $ 160 | $ - | $ 616,536 |
| - | - | 79,160 |
| 22,075 | - | 533,632 |
| 2,470 | - | 1,660,972 |
| 0 | - | 806,582 |
| - | - | 33,673 |
| (10,642) | (4,514) | (1,066,236) |
| - | - | 222,262 |
| - | 1,650 | 1,650 |
| - | 12,517 | 12,517 |
| 14,063 | 9,653 | 2,900,748 |
| | | |
| $ 7,125 | $ 284,480 | $ 1,720,756 |
| 556 | 22,804 | 129,096 |
| 118 | 94,754 | 306,934 |
| - | 14,835 | 26,293 |
| - | 15,742 | 15,742 |
| - | 463 | 9,772 |
| - | 5,635 | 11,368 |
| - | 29,218 | 115,466 |
| 11 | 24,223 | 49,545 |
| - | 65,972 | 168,553 |
| - | 7,472 | 8,955 |
| - | 1,446 | 19,297 |
| - | 16,467 | 16,467 |
| 7,810 | 583,511 | 2,598,244 |
| $ 6,253 | $ (573,858) | $ 302,504 |