

COMMUNITY BENEFITS REPORTING FORM

Pursuant to RSA 7:32-c-1

FOR FISCAL YEAR BEGINNING 07/01/15 to 06/30/16

to be filed with:

Office of the Attorney General
Charitable Trusts Unit
33 Capitol Street, Concord, NH 03301-6397
603-271-3591

Section 1: ORGANIZATIONAL INFORMATION

Organization Name West Central Behavioral Health

Street Address 9 Hanover Street, Suite 2

City Lebanon

County 05 - Grafton

State NH **Zip Code** 03766

Federal ID # -22-2645978

State Registration # 1793

Website Address: www.wcbh.org

Is the organization's community benefit plan on the organization's website? Yes

Has the organization filed its Community Benefits Plan Initial Filing Information form? Yes

IF NO, please complete and attach the Initial Filing Information Form.

IF YES, has any of the initial filing information changed since the date of submission?

No **IF YES**, please attach the updated information.

Chief Executive: Suellen Griffin 603-448-0126 sgriffin@wcbh.org

Board Chair: Katherine Milligan 802-785-4106
katherine.j.milligan@dartmouth.edu

Community Benefits

Plan Contact: Ron Michaud 603-448-0126 rmichaud@wcbh.org

Is this report being filed on behalf of more than one health care charitable trust? No

IF YES, please complete a copy of this page for each individual organization included in this filing.

Section 2: MISSION & COMMUNITY SERVED

Mission Statement:

Has the Mission Statement been reaffirmed in the past year (*RSA 7:32e-1*)? Yes

Please describe the community served by the health care charitable trust. "Community" may be defined as a geographic service area and/or a population segment.

Service Area (Identify Towns or Region describing the trust's primary service area):

All of Sullivan County and Southern Grafton County

Service Population (Describe demographic or other characteristics if the trust primarily serves a population other than the general population):

Serve the General Population

Section 3: COMMUNITY NEEDS ASSESSMENT

In what year was the last community needs assessment conducted to assist in determining the activities to be included in the community benefit plan?

2015 (Please attach a copy of the needs assessment if completed in the past year)

Was the assessment conducted in conjunction with other health care charitable trusts in your community? Yes

Based on the needs assessment and community engagement process, what are the priority needs and health concerns of your community?

	NEED (Please enter code # from attached list of community needs)
1	122
2	101
3	370
4	407
5	403
6	404
7	121
8	422
9	601

What other important health care needs or community characteristics were considered in the development of the current community benefits plan (e.g. essential needs or services not specifically identified in the community needs assessment)?

	NEED (Please enter code # from attached list of community needs)
A	102
B	124
C	501
D	603
E	602
F	606
G	127

Please provide additional description or comments on community needs including description of “other” needs (code 999) if applicable. *Attach additional pages if necessary:*

Section 4: COMMUNITY BENEFIT ACTIVITIES

Identify the categories of Community Benefit activities provided in the preceding year and planned for the upcoming year (note: some categories may be blank). For each area where your organization has activities, report the past and/or projected unreimbursed costs for *all* community benefit activities in that category. For each category, also indicate the *primary* community needs that are addressed by these activities by referring to the applicable number or letter from the lists on the previous page (i.e. the listed needs may relate to only a subset of the total reported costs in some categories).

<i>A. Community Health Services</i>	<i>Community Need Addressed</i>	<i>Unreimbursed Costs (preceding year)</i>	<i>Unreimbursed Costs (projected)</i>
<i>Community Health Education</i>	-- -- --		
<i>Community-based Clinical Services</i>	4 6 7	\$447,214.00	\$550,000.00
<i>Health Care Support Services</i>	-- -- --		
<i>Other:</i>	-- -- --		

<i>B. Health Professions Education</i>	<i>Community Need Addressed</i>	<i>Unreimbursed Costs (preceding year)</i>	<i>Unreimbursed Costs (projected)</i>
<i>Provision of Clinical Settings for Undergraduate Training</i>	-- -- --		
<i>Intern/Residency Education</i>	-- -- --		
<i>Scholarships/Funding for Health Professions Ed.</i>	-- -- --		
<i>Other:</i>	-- -- --		

<i>C. Subsidized Health Services</i>	<i>Community Need Addressed</i>	<i>Unreimbursed Costs (preceding year)</i>	<i>Unreimbursed Costs (projected)</i>
<i>Type of Service:</i>	-- -- --		
<i>Type of Service:</i>	-- -- --		
<i>Type of Service:</i>	-- -- --		
<i>Type of Service:</i>	-- -- --		
<i>Type of Service:</i>	-- -- --		

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<i>D. Research</i>	<i>Community Need Addressed</i>	<i>Unreimbursed Costs (preceding year)</i>	<i>Unreimbursed Costs (projected)</i>
<i>Clinical Research</i>	-- -- --		
<i>Community Health Research</i>	-- -- --		
<i>Other:</i>	-- -- --		

<i>E. Financial Contributions</i>	<i>Community Need Addressed</i>	<i>Unreimbursed Costs (preceding year)</i>	<i>Unreimbursed Costs (projected)</i>
<i>Cash Donations</i>	-- -- --		
<i>Grants</i>	-- -- --		
<i>In-Kind Assistance</i>	-- -- --		
<i>Resource Development Assistance</i>	-- -- --		

<i>F. Community Building Activities</i>	<i>Community Need Addressed</i>	<i>Unreimbursed Costs (preceding year)</i>	<i>Unreimbursed Costs (projected)</i>
<i>Physical Infrastructure Improvement</i>	-- -- --		
<i>Economic Development</i>	-- -- --		
<i>Support Systems Enhancement</i>	-- -- --		
<i>Environmental Improvements</i>	-- -- --		
<i>Leadership Development; Training for Community Members</i>	-- -- --		
<i>Coalition Building</i>	-- -- --		
<i>Community Health Advocacy</i>	-- -- --		

<i>G. Community Benefit Operations</i>	<i>Community Need Addressed</i>	<i>Unreimbursed Costs (preceding year)</i>	<i>Unreimbursed Costs (projected)</i>
<i>Dedicated Staff Costs</i>	-- -- --		
<i>Community Needs/Asset Assessment</i>	-- -- --		
<i>Other Operations</i>	-- -- --		

<i>H. Charity Care</i>	<i>Community Need Addressed</i>	<i>Unreimbursed Costs (preceding year)</i>	<i>Unreimbursed Costs (projected)</i>
<i>Free & Discounted Health Care Services</i>	-- -- --		

<i>I. Government-Sponsored Health Care</i>	<i>Community Need Addressed</i>	<i>Unreimbursed Costs (preceding year)</i>	<i>Unreimbursed Costs (projected)</i>
<i>Medicare Costs exceeding reimbursement</i>	-- -- --		
<i>Medicaid Costs exceeding reimbursement</i>	-- -- --		
<i>Other Publicly-funded health care costs exceeding reimbursement</i>	-- -- --		

Section 5: SUMMARY FINANCIAL MEASURES

<i>Financial Information for Most Recent Fiscal Year</i>	<i>Dollar Amount</i>
<i>Gross Receipts from Operations</i>	\$9,725,413.00
<i>Net Revenue from Patient Services</i>	\$8,011,626.00
<i>Total Operating Expenses</i>	\$9,723,597.00
<i>Net Medicare Revenue</i>	\$395,034.00
<i>Medicare Costs</i>	
<i>Net Medicaid Revenue</i>	\$6,730,707.00
<i>Medicaid Costs</i>	
<i>Unreimbursed Charity Care Expenses</i>	\$447,214.00
<i>Unreimbursed Expenses of Other Community Benefits</i>	
<i>Total Unreimbursed Community Benefit Expenses</i>	\$447,214.00
<i>Leveraged Revenue for Community Benefit Activities</i>	
<i>Total Community Benefits including Leveraged Revenue for Community Benefit Activities</i>	\$447,214.00

Section 6: COMMUNITY ENGAGEMENT in the Community Benefits Process

<i>List the Community Organizations, Local Government Officials and other Representatives of the Public consulted in the community benefits planning process. Indicate the role of each in the process.</i>	<i>Identification of Need</i>	<i>Prioritization of Need</i>	<i>Development of the Plan</i>	<i>Commented on Proposed Plan</i>
1) Alice Peck Day Memorial Hospital	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2) Dartmouth Hitchcock Medical Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
3) Mascoma Valley Initiative	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4) New London Hospital	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
5) Valley Regional Hospital	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6) Jim Alexander, Lebanon Chief of Police	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7) Roberta Brenner, Grafton County Senior Citizens	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8) Marilyn Brown, Listen Council	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9) Holly Brown, Stagecoach Transportation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10) Community Oral Health Initiative	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11) Advance Transit	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12) Upper Valley Housing Coalition	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13) Second Growth	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14) Friends of Veterans	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15) VA Hospital	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16) Good Neighbor Health Clinic	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17) West Central Behavioral Health	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
18) Granite United Way	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
19) Tri-County CAP	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20) NH Legal Assistance	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21) OOttaquechee Health Foundation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22) Women's Information Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
23) Headrest	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
24) Mesropian Community Care Center	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25) NH Pro Bono	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please provide a description of the methods used to solicit community input on community needs (attach additional pages if necessary):

Section 7: CHARITY CARE COMPLIANCE

Please characterize the charity care policies and procedures of your organization according to the following:	YES	NO	Not Applicable
The valuation of charity does not include any bad debt, receivables or revenue	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Written charity care policy available to the public	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any individual can apply for charity care	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Any applicant will receive a prompt decision on eligibility and amount of charity care offered	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Notices of policy in lobbies	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Notice of policy in waiting rooms	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Notice of policy in other public areas	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Notice given to recipients who are served in their home	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

List of Potential Community Needs for Use on Section 3

100 - Access to Care; General

- 101 - Access to Care; Financial Barriers
- 102 - Access to Care; Geographic Barriers
- 103 - Access to Care; Language/Cultural Barriers to Care
- 120 - Availability of Primary Care
- 121 - Availability of Dental/Oral Health Care
- 122 - Availability of Behavioral Health Care
- 123 - Availability of Other Medical Specialties
- 124 - Availability of Home Health Care
- 125 - Availability of Long Term Care or Assisted Living
- 126 - Availability of Physical/Occupational Therapy
- 127 - Availability of Other Health Professionals/Services
- 128 - Availability of Prescription Medications

200 - Maternal & Child Health; General

- 201 - Perinatal Care Access
- 202 - Infant Mortality
- 203 - Teen Pregnancy
- 204 - Access/Availability of Family Planning Services
- 206 - Infant & Child Nutrition
- 220 - School Health Services

300 - Chronic Disease – Prevention and Care; General

- 301 - Breast Cancer
- 302 - Cervical Cancer
- 303 - Colorectal Cancer
- 304 - Lung Cancer
- 305 - Prostate Cancer
- 319 - Other Cancer
- 320 - Hypertension/HBP
- 321 - Coronary Heart Disease
- 322 - Cerebrovascular Disease/Stroke
- 330 - Diabetes
- 340 - Asthma
- 341 - Chronic Obstructive Pulmonary Disease
- 350 - Access/Availability of Chronic Disease Screening Services

360 - Infectious Disease – Prevention and Care; General

- 361 - Immunization Rates
- 362 - STDs/HIV
- 363 - Influenza/Pneumonia
- 364 - Food borne disease
- 365 - Vector borne disease

370 - Mental Health/Psychiatric Disorders – Prevention and Care; General

- 371 - Suicide Prevention
- 372 - Child and adolescent mental health
- 372 - Alzheimer's/Dementia
- 373 - Depression
- 374 - Serious Mental Illness

400 - Substance Use; Lifestyle Issues

- 401 - Youth Alcohol Use
- 402 - Adult Alcohol Use
- 403 - Youth Drug Use
- 404 - Adult Drug Use
- 405 - Youth Tobacco Use
- 406 - Adult Tobacco Use
- 407 - Access/Availability of Alcohol/Drug Treatment

- 420 - Obesity
- 421 - Physical Activity
- 422 - Nutrition Education
- 430 - Family/Parent Support Services

500 – Socioeconomic Issues; General

- 501 - Aging Population
- 502 - Immigrants/Refugees
- 503 - Poverty
- 504 - Unemployment
- 505 - Homelessness
- 506 - Economic Development
- 507 - Educational Attainment
- 508 - High School Completion
- 509 - Housing Adequacy

520 - Community Safety & Injury; General

- 521 - Availability of Emergency Medical Services
- 522 - Local Emergency Readiness & Response
- 523 - Motor Vehicle-related Injury/Mortality
- 524 - Driving Under Influence
- 525 - Vandalism/Crime
- 526 - Domestic Abuse
- 527 - Child Abuse/Neglect
- 528 - Lead Poisoning
- 529 - Work-related injury
- 530 - Fall Injuries
- 531 - Brain Injury
- 532 - Other Unintentional Injury

533 - Air Quality
534 - Water Quality

600 - Community Supports; General

601 - Transportation Services
602 - Information & Referral Services
603 - Senior Services
604 - Prescription Assistance
605 - Medical Interpretation
606 - Services for Physical & Developmental Disabilities
607 - Housing Assistance
608 - Fuel Assistance
609 - Food Assistance
610 - Child Care Assistance
611 - Respite Care

999 – Other Community Need

WEST CENTRAL BEHAVIORAL HEALTH

AFFILIATE OF THE DEPARTMENT OF PSYCHIATRY, GEISEL SCHOOL OF MEDICINE AT DARTMOUTH

Board of Directors Members Roster FY 2016

Katherine Milligan, Chairman	PO Box 183 Thetford, VT 05074	802-785-4106 (h) 603- 646-1223 (w) Katherine.J.Milligan@dartmouth.edu
Patricia R. Warren, Vice Chairman <i>Chairman, Board Nominating Committee</i> <i>Co-Chairman, Quality Improvement Committee</i>	20 Westview Lane Lebanon, NH 03766	603-448-3576 (h) 603-568-2597 (c) crayon@comcast.net
Professor Phillip Stocken, Secretary/Treasurer <i>Chairman, Finance Committee</i>	Tuck School of Business 204A Tuck Hall Hanover, NH 03755	603-646-2843 (w) Phillip.c.Stocken@dartmouth.edu Doreen Aher 603.646-0165 - Assistant Doreen.J.Aher@tuck.dartmouth.edu
Gert Assmus	2 Conant Road Hanover, NH 03755	603-643-3644 (h) gert.assmus@gmail.com
Clinton Bean	PO Box 66 Grantham, NH 03753	603.865.5211 (h) 603.252.8866 (c) cbean2@comcast.net
Peter Bleyler <i>Co-Chairman, Development Committee</i>	42 Wildwood Drive West Lebanon, NH 03784	603-790-8338 (h) 603.252.9912 (c) pete.bleyler@gmail.com
Terri Crate	PO Box 19 Enfield, NH 03748	603.381.3096 (h) 603.843.6222 (c) tlcrate@gmail.com tcrate@sugarriverbank.com
Bayle Drubel, Esq.	20 Rope Ferry Road Hanover, NH 03755	603-643-5870 (h) bayle@bayledrubel.com
Kristina E. Fjeld-Sparks <i>Co-Chairman, Development Committee</i>	1 Cutting Hill Lane Lyme, NH 03768	603-795-4102 (h) 603- 653-3207 (w) (978) 877-8954 (c) Kristina.fjeld@gmail.com
Anne Page	16 Chambers Circle West Lebanon, NH 03784	603-643-5040 apagenh@gmail.com
Lawrence Schissel, MD	11 John Stark Highway Newport, NH 03773	(603) 863-4100 (w) (603) 863-7323 (h) (603) 517-6752 (p) Lawrence.Schissel@newlondonhospital.org
Alan I. Green, MD, Ex-officio	Department of Psychiatry Dartmouth-Hitchcock One Medical Center Drive Lebanon, NH 03756	603-650-7549 (w) Alan.I.Green@Dartmouth.edu Rebecca Paquette – 603-650-7549 Assistant Rebecca.K.Paquette@Dartmouth.edu
Suellen Griffin, MSN, Ex-officio President/CEO	West Central Behavioral Health 9 Hanover Street, Suite 2 Lebanon, NH 03766	603-865-5148 (h) 603-448-0126 X 2127 (w) sgriffin@wcbh.org

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Medical Director

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Joshua Fuhrmann, Tuck Board Fellow

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Hilary Modjeska, Tuck Board Fellow

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West Central Services, Inc.
d/b/a West Central Behavioral Health

FINANCIAL STATEMENTS

June 30, 2016

West Central Services, Inc.
d/b/a West Central Behavioral Health
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June 30, 2016

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Kittell Branagan & Sargent

Certified Public Accountants

Vermont License # 167

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
West Central Services, Inc.
d/b/a West Central Behavioral Health

We have audited the accompanying financial statements of West Central Services, Inc. d/b/a West Central Behavioral Health (a nonprofit organization) which comprise the statement of financial position as of June 30, 2016 and 2015, and the related statement of activities and changes in net assets 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 these 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 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 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 financial statements.

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

To the Board of Directors
West Central Services, Inc.
d/b/a West Central Behavioral Health
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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Central Services, Inc. d/b/a West Central Behavioral Health as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedule of functional expenses on page 14-17 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Kittell, Branagan + Sargent

St. Albans, Vermont
August 29, 2016

West Central Services, Inc.
d/b/a West Central Behavioral Health
STATEMENTS OF FINANCIAL POSITION
June 30,

ASSETS

	<u>2016</u>	<u>2015</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 570,112	\$ 709,922
Investments	378,630	364,527
Restricted cash	108,175	99,462
Accounts receivable - trade, net	654,172	432,365
Accounts receivable - other	100,185	151,549
Due from affiliates	105	268
Prepaid expenses	<u>151,677</u>	<u>88,054</u>
TOTAL CURRENT ASSETS	<u>1,963,056</u>	<u>1,846,147</u>
 PROPERTY AND EQUIPMENT, net	 <u>655,123</u>	 <u>647,058</u>
 INVESTMENTS	 <u>86,520</u>	 <u>85,408</u>
 OTHER ASSETS		
Deposits	<u>25,842</u>	<u>25,842</u>
 TOTAL ASSETS	 <u>\$ 2,730,541</u>	 <u>\$ 2,604,455</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Line of credit	\$ 394,297	\$ -
Accounts payable	63,590	157,834
Accrued payroll and related expenses	29,860	28,065
Deferred revenue	89,123	133,276
Deposits and other current liabilities	16,802	19,872
Current portion of long-term debt payable	71,914	127,317
Current portion of capital lease obligations	<u>781</u>	<u>2,804</u>
TOTAL CURRENT LIABILITIES	666,367	469,168
 CAPITAL LEASE OBLIGATIONS, less current portion above	 -	 723
 LONG-TERM DEBT, less current portion above	 <u>689,824</u>	 <u>762,030</u>
 TOTAL LIABILITIES	 <u>1,356,191</u>	 <u>1,231,921</u>
 NET ASSETS		
Temporarily restricted	8,000	12,000
Unrestricted	<u>1,366,350</u>	<u>1,360,534</u>
TOTAL NET ASSETS	<u>1,374,350</u>	<u>1,372,534</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 2,730,541</u>	 <u>\$ 2,604,455</u>

See Accompanying Notes to Financial Statements

West Central Services, Inc.
d/b/a West Central Behavioral Health
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
For the Years Ended June 30,

	2016			2015
	Unrestricted Funds	Temporarily Restricted Funds	All Funds	
PUBLIC SUPPORT AND REVENUES				
Public support:				
Federal	\$ 32,565	\$ -	\$ 32,565	\$ 117,502
State of New Hampshire Bureau of Behavioral Health	328,471	-	328,471	312,880
Contracted services and other public support	1,076,142	-	1,076,142	438,023
In-Kind support	46,195	-	46,195	45,925
Total public support	<u>1,483,373</u>	<u>-</u>	<u>1,483,373</u>	<u>914,330</u>
Revenues:				
Program service fees	8,011,626	-	8,011,626	8,493,240
Rental income	151,500	-	151,500	143,250
Other revenue	64,199	-	64,199	649,010
Net assets released from restriction	4,000	(4,000)	-	-
Total revenues	<u>8,231,325</u>	<u>(4,000)</u>	<u>8,227,325</u>	<u>9,285,500</u>
TOTAL PUBLIC SUPPORT AND REVENUES	<u>9,714,698</u>	<u>(4,000)</u>	<u>9,710,698</u>	<u>10,199,830</u>
EXPENSES				
State of New Hampshire Bureau of Behavioral Health funded program services:				
Adult Maintenance	3,450,289	-	3,450,289	3,678,265
Adult Vocational	191,113	-	191,113	182,713
Children	3,285,027	-	3,285,027	3,179,388
ACT Team	325,638	-	325,638	334,028
Emergency services	513,830	-	513,830	501,531
Housing services	1,049,370	-	1,049,370	1,017,328
Non-eligibles	455,751	-	455,751	464,838
Other Non-BBH funded program services	452,579	-	452,579	545,512
TOTAL EXPENSES	<u>9,723,597</u>	<u>-</u>	<u>9,723,597</u>	<u>9,903,603</u>
CHANGE IN NET ASSETS FROM OPERATING ACTIVITIES	(8,899)	(4,000)	(12,899)	296,227
OTHER INCOME				
Investment Income	14,715	-	14,715	18,510
INCREASE (DECREASE) IN NET ASSETS	5,816	(4,000)	1,816	314,737
NET ASSETS, beginning of year	<u>1,360,534</u>	<u>12,000</u>	<u>1,372,534</u>	<u>1,057,797</u>
NET ASSETS, end of year	<u>\$ 1,366,350</u>	<u>\$ 8,000</u>	<u>\$ 1,374,350</u>	<u>\$ 1,372,534</u>

See Accompanying Notes to Financial Statements

West Central Services, Inc.
d/b/a West Central Behavioral Health
STATEMENTS OF CASH FLOWS
For the Years Ended June 30,

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 1,816	\$ 314,737
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	64,392	86,594
Unrealized gain on investment in partnership	(1,112)	(5,775)
Loss on disposal of assets	-	44,331
(Increase) decrease in the following assets:		
Accounts receivable - trade	(221,807)	459,900
Accounts receivable - other	51,364	13,005
Due from affiliates	163	1,218
Prepaid expenses	(63,623)	9,923
Restricted Cash	(8,713)	(56,175)
Security Deposits	-	4,560
Increase (decrease) in the following liabilities:		
Accounts payable	(94,244)	28,506
Accrued payroll and related expenses	1,795	1,960
Deferred revenue	(44,153)	24,888
Deposits and other current liabilities	(3,070)	14,515
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>(317,192)</u>	<u>942,187</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(72,457)	(86,940)
Proceeds from sale of assets	-	84,983
Payments received on notes receivable	-	961
Investment activity, net	<u>(14,103)</u>	<u>(17,191)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(86,560)</u>	<u>(18,187)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds on line of credit	4,843,646	5,626,453
Repayment on line of credit	(4,449,349)	(6,348,728)
Proceeds from issuance of debt	-	270,000
Repayment of notes payable	(127,609)	(139,153)
Payments on capital lease obligations	<u>(2,746)</u>	<u>(9,117)</u>
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>263,942</u>	<u>(600,545)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(139,810)	323,455
CASH AND CASH EQUIVALENTS, Beginning of year	<u>709,922</u>	<u>386,467</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 570,112</u>	<u>\$ 709,922</u>
SUPPLEMENTAL DISCLOSURE		
Cash paid during the year for interest	<u>\$ 20,305</u>	<u>\$ 17,656</u>

See Notes to Accompanying Financial Statements

West Central Services, Inc.
d/b/a West Central Behavioral Health
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

West Central Services, Inc. d/b/a West Central Behavioral Health (the Center) is a not-for-profit corporation, organized under New Hampshire law to provide services in the areas of mental health and related non-mental health programs; it is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code (Code). In addition, the Center qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Income Taxes

The Center is exempt from federal income tax under Internal Revenue Code Section 501(c)(3) and is not a private foundation. Therefore no provision for income tax expense has been reflected in these financial statements.

Basis of Accounting

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.

Cash and Cash Equivalents

The Center considers cash on hand, cash in banks and all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

Accounts Receivable

Accounts receivable are recorded based on the amount billed for services provided, net of respective allowances.

Policy for Evaluating Collectability of Accounts Receivable

In evaluating the collectability of accounts receivable, the Center analyzes past results and identifies trends for each major payer source of revenue for the purpose of estimating the appropriate amounts of the allowance for doubtful accounts. Data in each major payer source is regularly reviewed to evaluate the adequacy of the allowance for doubtful accounts. Specifically, for receivables relating to services provided to clients having third-party coverage, an allowance for doubtful accounts and a corresponding provision for bad debts are established for amounts outstanding for an extended period of time and for third-party payers experiencing financial difficulties; for receivables relating to self-pay clients, a provision for bad debts is made in the period services are rendered based on experience indicating the inability or unwillingness of clients to pay amounts for which they are financially responsible.

West Central Services, Inc.
d/b/a West Central Behavioral Health
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Based on management's assessment, the Center provides for estimated uncollectible amounts through a charge to earnings and a credit to a valuation allowance. Balances that remain outstanding after the Center has used reasonable collection efforts are written off through a change to the valuation allowance and a credit to accounts receivable.

Policy for Evaluating Collectability of Accounts Receivable (continued)

During 2016, the Center decreased its estimated percentage in the allowance for doubtful accounts from 40% to 19% of the total patient receivables. The allowance for doubtful accounts decreased to \$155,441 as of June 30, 2016 from \$293,345 as of June 30, 2015.

Property and Equipment

All property and equipment is recorded at cost, or estimated fair value at date of acquisition. The Center follows the policy of charging to costs and expenses annual amounts of depreciation, which allocates the cost of property and equipment over estimated useful lives. The Center has a policy of capitalizing assets with a cost in excess of \$1,000 and a life greater than one year. The Center uses the straight-line method for determining the annual charge for depreciation. Asset lives range from 3-40 years.

Expenditures for repairs and maintenance are expensed when incurred and betterments are capitalized.

The Center reviews the carrying value of property and equipment for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. In cases where undiscounted expected future cash flows are less than the carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of assets. The factors considered by management in performing this assessment include current operating results, trends and prospects, as well as the effects of obsolescence, demand, competition and other economic factors.

Client Service Revenue

The Center recognizes client service revenue relating to services rendered to clients that have third-party payer coverage and are self-pay. The Center receives payment from Medicare, Medicaid and Insurance Companies at defined rates for services to clients covered by such third-party payer programs. The difference between the established billing rates and the actual rate of reimbursement is recorded as allowances when received. For services rendered to uninsured clients (i.e., self-pay clients), revenue is recognized on the basis of standard or negotiated discounted rates. At the time services are rendered to self-pay clients, a provision for bad debts is recorded based on experience and the effects of newly identified circumstances and trends in pay rates. Client service revenue (net of contractual allowances and discounts but before taking account of the provision for bad debts) recognized during the year ended June 30, 2016 totaled \$8,011,626, of which \$7,701,332 was revenue from third-party payers and \$310,294 was revenue from self-pay clients.

West Central Services, Inc.
d/b/a West Central Behavioral Health
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Third-Party Contractual Arrangements

A significant portion of patient revenue is derived from services to patients insured by third-party payers. The Center receives payment from Medicare, Medicaid, Blue Cross and other third-party payers at defined rates for services rendered to patients covered by these programs. The difference between the established billing rates and the actual rate of payment is recorded as allowances when received and/or billed. A provision for estimated contractual allowances is provided on outstanding patient receivables at the balance sheet date.

State Grants

The Center receives a number of grants from and has entered into various contracts with the State of New Hampshire related to the delivery of mental health services.

Functional Allocation of Expenses

The costs of providing the various programs and other activities has been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Vacation Pay and Fringe Benefits

Annual vacation allotments are granted in full to employees at the beginning of the fiscal year and are to be utilized by June 30th; unused time is forfeited. Fringe benefits are allocated to the appropriate program expense based on the percentage of actual time spent on the program.

Advertising

Advertising costs are expensed to operating expenses as incurred. Advertising expense for the years ended June 30, 2016 and 2015 was \$9,704 and \$19,445, respectively.

Concentration of Credit Risk

The Center maintains cash balances at several financial institutions. Accounts at financial institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. At times throughout the year, cash balances with these institutions exceed that amount. The Center has not incurred any losses related to uninsured cash.

NOTE 2 CLIENT SERVICE REVENUES FROM THIRD PARTY PAYORS

The Center has agreements with third-party payors that provide payments to the Center at established rates. These payments include:

New Hampshire and Managed Medicaid

The Center is reimbursed for services from the State of New Hampshire and Managed Care Organizations for services rendered to Medicaid clients on the basis of fixed fee for service rates.

Approximately 84% of program service fees is from participation in the State and Managed Care Organization sponsored Medicaid programs for the year ended June 30, 2016. Laws and regulations governing the Medicaid programs are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates could change materially in the near term.

West Central Services, Inc.
d/b/a West Central Behavioral Health
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 3 ACCOUNTS RECEIVABLE

Fee for service accounts receivable of the Center consisted of the following at June 30:

	<u>2016</u>	<u>2015</u>
ACCOUNTS RECEIVABLE - TRADE		
Medicaid receivable	\$ 524,514	\$ 457,494
Due from clients	72,432	127,876
Receivable from insurance companies	131,154	89,642
Medicare receivable	<u>81,513</u>	<u>50,698</u>
	809,613	725,710
Allowance for doubtful accounts and estimated contractual allowances	<u>(155,441)</u>	<u>(293,345)</u>
TOTAL ACCOUNTS RECEIVABLE - TRADE	<u>\$ 654,172</u>	<u>\$ 432,365</u>

Other accounts receivable of the Center consisted of the following at June 30:

	<u>2016</u>	<u>2015</u>
ACCOUNTS RECEIVABLE - OTHER		
Various contracts	\$ 96,173	\$ 140,128
Rents	(1,985)	(4,201)
United Way	-	3,749
Cities & Towns	-	7,500
Bureau of Behavioral Health	4,552	-
Other	<u>1,445</u>	<u>4,373</u>
TOTAL ACCOUNTS RECEIVABLE - OTHER	<u>\$ 100,185</u>	<u>\$ 151,549</u>

NOTE 4 PROPERTY AND EQUIPMENT

The Center had property and equipment consisting of the following at June 30:

	<u>2016</u>	<u>2015</u>
Land	\$ 20,695	\$ 20,695
Building and improvements	778,727	776,873
Furniture, fixtures and equipment	431,320	415,864
Vehicles	21,375	21,375
Project in Progress	<u>55,168</u>	<u>-</u>
	1,307,285	1,234,807
Accumulated depreciation	<u>(652,162)</u>	<u>(587,749)</u>
Net book value	<u>\$ 655,123</u>	<u>\$ 647,058</u>

West Central Services, Inc.
d/b/a West Central Behavioral Health
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 4 PROPERTY AND EQUIPMENT (continued)

Depreciation expense for the years ended June 30, 2016 and 2015 was \$64,392 and \$86,594, respectively.

NOTE 5 INVESTMENTS

The Center has invested funds in various mutual funds with The Vanguard Group. The approximate breakdown of these investments are as follows at June 30,:

2016	Cost	Unrealized Gain (Loss)	Market Value
Equity Funds	\$ 316,444	\$ 62,186	\$ 378,630
2015	Cost	Unrealized Gain (Loss)	Market Value
Equity Funds	\$ 309,190	\$ 55,337	\$ 364,527

Investment income consisted of the following at June 30,:

	2016	2015
Interest and dividends	\$ 7,866	\$ 7,916
Unrealized gains	6,849	10,594
	\$ 14,715	\$ 18,510

Other Investments consisted of the following at June 30:

	2016	2015
Investments in Behavioral Information Systems, LLC	\$ 86,520	\$ 85,408

The Center entered into a joint venture with another New Hampshire Community Mental Health Center. Under the terms of the venture, the Center invested \$88,625 for a 50% interest in the new company, Behavioral Information Systems, LLC (BIS). The investment is being accounted for under the equity method. Accordingly, 50% of the BIS operating activity for the year is reflected on the books of the Center. The Center's recorded operating gains for the years ended June 30, 2016 and 2015 was \$1,112 and \$5,775, respectively.

West Central Services, Inc.
d/b/a West Central Behavioral Health
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 6 FAIR VALUE MEASUREMENTS

Professional accounting standards established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Basis of Fair Value Measurement

- Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;
- Level 2 Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.
- Level 3 Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

All investments are categorized as Level 1 and recorded at fair value, as of June 30, 2016. As required by professional accounting standards, investment assets are classified in their entirety based upon the lowest level of input that is significant to the fair value measurement.

NOTE 7 DEFERRED REVENUE

The Center's deferred revenue consisted of the following at June 30:

	<u>2016</u>	<u>2015</u>
Paddle Power Advanced Payments	\$ 17,042	\$ 15,948
Operational Funding	65,000	65,000
In-Shape Grant	3,835	-
Bureau of Behavioral Health	-	9,618
Mental Health First Aid Training	-	15,000
Common Ground Grant	-	20,000
Lebanon Child Program Grant	-	7,500
Other contracts	3,246	210
	<u>\$ 89,123</u>	<u>\$ 133,276</u>

West Central Services, Inc.
d/b/a West Central Behavioral Health
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 8 LONG-TERM DEBT

Long-term debt consisted of the following at June 30:

	<u>2016</u>	<u>2015</u>
Dartmouth College note payable, 0% interest, principal only payment of \$9,917 made monthly, due December 2015	\$ -	\$ 59,500
Rivermill Housing leasehold note payable, 0% interest, principal only payment of \$5,000 made annually, due July 2019	15,000	20,000
Mascoma Term Loan, 4.0% interest, principal and interest payments of \$6,130 made monthly, due April 2019	196,738	259,847
Affordable Housing Fund, 0% interest, 30 years, payment based on 50% surplus cash flow from High Street property, due September 2034.	<u>550,000</u>	<u>550,000</u>
	761,738	889,347
Less: Current portion	<u>(71,914)</u>	<u>(127,317)</u>
	<u>\$ 689,824</u>	<u>\$ 762,030</u>

Aggregate principal payments on long-term debt due within the next five years and in the aggregate are as follows:

<u>June 30,</u>	
2017	\$ 71,914
2018	74,640
2019	65,184
2020	-
2021	-
Thereafter	<u>550,000</u>
Total	<u>\$ 761,738</u>

Interest expense was \$20,305 and \$17,656 for the years ended June 30, 2016 and 2015, respectively.

NOTE 9 LINE OF CREDIT

As of June 30, 2016 and 2015, the Center had available a line of credit with maximum amounts available of \$500,000, and collateralized by all property and the investment account held with Vanguard. The amount available is limited to 75% of receivables less than 90 days old. As of June 30, 2016 and 2015, the outstanding balance was \$394,297 and \$-0-, respectively. The effective interest rate at June 30, 2016 and 2015 was 4.00% and 4.25%, respectively. The line of credit expires in March 2017.

West Central Services, Inc.
d/b/a West Central Behavioral Health
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 10 CAPITAL LEASE OBLIGATIONS

The amount is presented on the accompanying statement of financial position as follows:

	<u>2016</u>	<u>2015</u>
Current obligations under capital lease	\$ 781	\$ 2,804
Obligations under capital lease, less current portion	<u> -</u>	<u> 723</u>
	<u>\$ 781</u>	<u>\$ 3,527</u>

Remaining future minimum lease payments under capital leases for fiscal years ending subsequent to June 30, 2016 are as follows:

<u>June 30,</u>		
2017	\$ 787	
Less: Amount representing interest	<u> (6)</u>	
	<u>\$ 781</u>	

Following is a summary of property held under capital lease:

	<u>2016</u>	<u>2015</u>
Copiers and phone equipment	\$ 54,334	\$ 54,334
Less: Accumulated depreciation	<u>(53,606)</u>	<u>(50,689)</u>
	<u>\$ 728</u>	<u>\$ 9,874</u>

Depreciation on assets under capital leases charged to expense was \$2,917 and \$6,229 in 2016 and 2015, respectively.

NOTE 11 RELATED PARTY TRANSACTIONS

Behavioral Information Systems, LLC (BIS)

The Center is a 50% owner in BIS for which it contracts for management information systems and information technology support. During 2016 and 2015, the Center paid BIS \$20,658 and \$10,924, respectively, for services rendered. At June 30, 2016 and 2015, the Center owed BIS \$750 and \$3,713, respectively, for current services.

The Center from time to time provides advances to BIS for payroll and other operating costs for which BIS reimburses the Center. As of June 30, 2016 and 2015, BIS owed the Center \$268 for advances that had not been repaid. During the year ended June 30, 2016, BIS paid the Center \$2,475 for payroll processing fees.

West Central Services, Inc.
d/b/a West Central Behavioral Health
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 11 RELATED PARTY TRANSACTIONS (continued)

Valley Behavioral Healthcare, LLC

The Center formed a New Hampshire limited liability company on September 30, 2004 of which the Center owns a 100% interest. Valley Behavioral Healthcare, LLC contracts with The Geisel School of Medicine at Dartmouth to provide behavioral health services over which the Center maintains no control. During 2016 and 2015, the LLC provided administrative services to the Geisel School of Medicine at Dartmouth for which it generated gross revenue of \$21,526 and \$19,298, respectively. The relationship terminated September 2016.

The Geisel School of Medicine at Dartmouth

The Center contracts with The Geisel School of Medicine at Dartmouth (Geisel) for a variety of services including administrative and clinical personnel. During fiscal years ended June 30, 2016 and 2015, the Center paid \$293,727 and \$389,737, respectively. At June 30, 2016 and 2015, the Center owed Geisel \$-0-.

NOTE 12 EMPLOYEE RETIREMENT PLAN

The Center maintains a tax deferred employee retirement plan for its employees. The plan is a defined contribution plan that covers substantially all full-time employees who meet certain eligibility requirements. During the years ended June 30, 2016 and 2015, there were no employer contributions to this retirement plan.

NOTE 13 CONCENTRATIONS OF CREDIT RISK

The Center grants credit without collateral to its clients, most of whom are area residents and are insured under third-party payer agreements. The mix of receivables due from clients and third-party payers at June 30, 2016 is as follows:

	<u>2016</u>	<u>2015</u>
Due from clients	9 %	18 %
Insurance companies	16	12
Medicaid	65	63
Medicare	10	7
	100 %	100 %

West Central Services, Inc.
d/b/a West Central Behavioral Health
NOTES TO FINANCIAL STATEMENTS
June 30, 2016

NOTE 14 OPERATING LEASES

The Center leases real estate and vehicles under various operating leases. Minimum future rental payments under non-cancelable operating leases as of June 30, 2016 for each of the next five years and in the aggregate are:

<u>June 30,</u>	
2017	\$ 634,365
2018	545,022
2019	435,156
2020	223,524
2021	167,757
Thereafter	<u>138,620</u>
	<u>\$ 2,144,444</u>

Total rent expense for the years ended June 30, 2016 and 2015, including rent expense for leases with the remaining term of one year or less, was \$647,843 and \$646,278, respectively.

NOTE 15 SUBSEQUENT EVENTS

In accordance with professional accounting standards, the Center has evaluated subsequent events through August 29, 2016, which is the date these financial statements were available to be issued. All subsequent events requiring recognition as of June 30, 2016, have been incorporated into the basic financial statements herein.

SUPPLEMENTARY INFORMATION

West Central Services, Inc.
d/b/a West Central Behavioral Health
ANALYSIS OF ACCOUNTS RECEIVABLE
For the Year Ended June 30, 2016

	<u>Accounts Receivable Beginning of Year</u>	<u>Gross Fees</u>	<u>Contractual Allowances and Other Discounts Given</u>	<u>Cash Receipts</u>	<u>Accounts Receivable End of Year</u>
CLIENT FEES	\$ 127,876	\$ 1,007,449	\$ (697,155)	\$ 365,738	\$ 72,432
OTHER INSURANCE	89,642	637,696	(62,105)	534,079	131,154
MEDICAID	457,494	7,710,719	(980,012)	6,663,687	524,514
MEDICARE	<u>50,698</u>	<u>456,054</u>	<u>(61,020)</u>	<u>364,219</u>	<u>81,513</u>
TOTAL	<u>\$ 725,710</u>	<u>\$ 9,811,918</u>	<u>\$ (1,800,292)</u>	<u>\$ 7,927,723</u>	<u>\$ 809,613</u>

West Central Services, Inc.
d/b/a West Central Behavioral Health
STATEMENT OF FUNCTIONAL REVENUES
For the Year Ended June 30, 2016
Comparative Totals for 2015

	<u>Total Agency</u>	<u>Total Admin.</u>	<u>Total Programs</u>	<u>Adult Maintenance</u>	<u>Adult Vocational</u>
Program Services Fees:					
Net client fees	\$ 310,294	\$ -	310,294	\$ 169,583	4,278
Medicaid	6,730,707	-	6,730,707	2,052,726	96,873
Medicare	395,034	-	395,034	322,251	(13)
Other insurance	575,591	-	575,591	125,791	319
Public Support - Other:					
United Way	-	-	-	-	-
Local/County Government	53,461	-	53,461	18,711	535
Donations/Contributions	383,307	20,000	363,307	82,273	2,351
In-Kind Support	46,195	-	46,195	16,168	462
Other Public Support	25,940	-	25,940	-	-
Federal Funding:					
Other Federal Grants	32,565	-	32,565	27,565	-
BBH:					
Community Mental Health	328,471	-	328,471	-	-
Other BBH	613,434	-	613,434	27,394	-
Rental Income	151,500	-	151,500	-	-
Other Revenues	64,199	35,432	28,767	1,506	5
	<u>9,710,698</u>	<u>55,432</u>	<u>9,655,266</u>	<u>2,843,968</u>	<u>104,810</u>
Administrative Allocation	<u>-</u>	<u>(55,432)</u>	<u>55,432</u>	<u>10,619</u>	<u>766</u>
 TOTAL PUBLIC SUPPORT AND REVENUES	 <u>\$ 9,710,698</u>	 <u>\$ -</u>	 <u>\$ 9,710,698</u>	 <u>\$ 2,854,587</u>	 <u>\$ 105,576</u>

Children	ACT Team	Emergency	Housing	Non-Eligibles	Non-BBH	2015
\$ 74,233	\$ 8,056	\$ 17,570	\$ 2,671	\$ 32,190	\$ 1,713	\$ 320,534
3,321,462	127,503	90,516	921,621	73,742	46,264	7,147,948
1,857	6,425	(8,797)	4,313	65,889	3,109	395,014
295,090	(1,028)	10,457	1,048	136,882	7,032	629,744
-	-	-	-	-	-	15,606
24,057	1,069	535	5,881	2,138	535	141,208
105,780	4,701	84,897	25,857	52,597	4,851	255,676
20,788	924	462	5,081	1,848	462	45,925
25,940	-	-	-	-	-	25,533
-	-	-	-	-	5,000	117,502
-	225,000	84,216	-	-	19,255	312,880
11,670	-	60,067	-	32,826	481,477	-
-	-	-	151,500	-	-	143,250
288	12	25,006	-	-	1,950	649,010
3,881,165	372,662	364,929	1,117,972	398,112	571,648	10,199,830
28,131	1,905	1,453	7,603	2,625	2,330	-
<u>\$ 3,909,296</u>	<u>\$ 374,567</u>	<u>\$ 366,382</u>	<u>\$ 1,125,575</u>	<u>\$ 400,737</u>	<u>\$ 573,978</u>	<u>\$ 10,199,830</u>

West Central Services, Inc.
d/b/a West Central Behavioral Health
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2016
Comparative Totals for 2015

	Total Agency	Total Admin.	Total Programs	Adult Maintenance	Adult Vocational
Personnel Costs:					
Salary & Wages	\$ 6,133,205	\$ 408,757	\$ 5,724,448	\$ 2,014,887	100,302
Employee Benefits	753,189	71,113	682,076	237,657	16,066
Payroll Taxes	437,660	30,543	407,117	143,717	6,942
Recruiting	-	-	-	-	-
Professional Fees:					
Professional Fees	303,891	31,874	272,017	113,755	3,771
Staff Devel. & Training:					
Staff Development	41,128	6,043	35,085	18,939	280
Occupancy Costs:					
Rent	647,843	19,435	628,408	219,334	12,797
Other Utilities	72,471	(65)	72,536	15,235	614
Maintenance & Repairs	102,312	1,699	100,613	28,776	1,956
Taxes	36,000	-	36,000	-	-
Other Occupancy Costs	155,592	-	155,592	66,105	984
Consumable Supplies:					
Office/Building/Household	58,144	8,158	49,986	14,572	892
Food	45,651	1,109	44,542	5,460	470
Education/Training	-	-	-	-	-
Medical	-	-	-	-	-
Equipment Rental	21,566	216	21,350	8,359	633
Equipment Maintenance	29,120	-	29,120	10,309	557
Depreciation	64,392	2,576	61,816	14,462	1,641
Advertising	9,704	1,394	8,310	2,909	83
Membership Dues	36,078	-	36,078	13,023	651
Telephone/Communications	61,219	7,958	53,261	14,233	865
Postage/Shipping	10,006	500	9,506	3,418	228
Transportation:					
Staff /Clients	124,276	6,911	117,365	46,077	4,548
Insurance:					
General/Liability	180,036	-	180,036	62,437	3,469
Interest Expense	31,270	-	31,270	11,191	617
Other Expenditures	322,649	61,304	261,345	102,691	1,215
In-Kind Expense	46,195	-	46,195	16,168	462
	<u>9,723,597</u>	<u>659,525</u>	<u>9,064,072</u>	<u>3,183,714</u>	<u>160,043</u>
Administrative Allocation	-	(659,525)	659,525	266,575	31,070
TOTAL PROGRAM EXPENSES	<u>\$ 9,723,597</u>	<u>\$ -</u>	<u>\$ 9,723,597</u>	<u>\$ 3,450,289</u>	<u>\$ 191,113</u>

<u>Children</u>	<u>ACT Team</u>	<u>Emergency</u>	<u>Housing</u>	<u>Non-Eligibles</u>	<u>Other Non-BBH</u>	<u>2015</u>
\$ 2,166,262	\$ 137,564	\$ 272,471	\$ 557,641	\$ 226,305	\$ 249,016	\$ 6,411,512
269,520	7,540	17,180	78,894	29,184	26,035	853,365
150,010	12,545	19,094	40,573	16,236	18,000	418,601
-	-	-	-	-	-	12,000
95,301	5,912	8,661	22,122	10,834	11,661	227,411
9,322	733	860	3,127	1,687	137	32,510
212,864	33,024	16,005	83,515	50,869	-	646,278
14,493	1,612	768	36,543	3,271	-	99,021
28,249	5,133	2,445	30,099	3,955	-	99,360
-	-	-	36,000	-	-	44,760
55,618	1,474	1,986	5,023	24,402	-	155,158
16,118	2,322	1,237	11,375	3,233	237	88,626
10,844	643	21	26,844	82	178	45,941
-	-	-	-	-	-	198
-	-	-	-	-	-	1,662
6,384	1,497	974	1,921	1,218	364	67,315
9,858	841	1,377	3,356	1,445	1,377	-
14,940	723	1,502	26,158	1,215	1,175	86,594
3,740	166	83	914	332	83	-
12,896	990	1,610	3,219	1,917	1,772	19,445
17,787	2,158	7,363	8,057	2,446	352	61,773
3,680	490	393	627	432	238	13,766
47,589	6,782	3,231	5,831	1,463	1,844	120,048
58,969	5,203	8,672	23,943	8,672	8,671	93,761
10,797	929	1,535	3,117	1,549	1,535	22,329
69,544	2,639	46,022	30,937	6,961	1,336	282,169
20,788	924	462	5,081	1,848	462	-
3,305,573	231,844	413,952	1,044,917	399,556	324,473	9,903,603
(20,546)	93,794	99,878	4,453	56,195	128,106	-
<u>\$ 3,285,027</u>	<u>\$ 325,638</u>	<u>\$ 513,830</u>	<u>\$ 1,049,370</u>	<u>\$ 455,751</u>	<u>\$ 452,579</u>	<u>\$ 9,903,603</u>