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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning JUL 1, 2008 and ending JUN 30, 2009

B Check if applicable:
- [ ] Address change
- [X] Name change
- [ ] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
SMA BEHAVIORAL HEALTH SERVICES, INC.
Doing Business As STEWART-MARCHMAN-ACT BEHAVIORA

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
1220 WILLIS AVENUE

City or town, state or country, and ZIP + 4
DAYTONA BEACH, FL 32124

D Employer identification number
59-0976866

E Telephone number
386-236-3200

G Gross receipts $ 38,285,145.

F Name and address of principal officer: W. CHESTER BELL
SAME AS C ABOVE

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: [X] 501(c)(3) ◀ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.SMABEHAVIORAL.ORG

K Type of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1961 M State of legal domicile: FL

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO PROMOTE GOOD MENTAL HEALTH, TO IMPROVE THE QUALITY OF LIFE OF INDIVIDUALS AND FAMILIES AFFECTED	
	2	Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	18
	4	Number of independent voting members of the governing body (Part VI, line 1b)	18
	5	Total number of employees (Part V, line 2a)	1103
	6	Total number of volunteers (estimate if necessary)	900
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	0.
	b	Net unrelated business taxable income from Form 990-T, line 34	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	14,895,294.	22,676,508.
	9	Program service revenue (Part VIII, line 2g)	8,276,045.	15,025,302.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	71,874.	<134,661.>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,522,884.	<7,818.>
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	25,766,097.	37,559,331.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	358,954.	
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	9,746,426.	19,099,690.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	5,365,364.	17,739,553.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	15,470,744.	36,839,243.
	19	Revenue less expenses. Subtract line 18 from line 12	10,295,353.	720,088.

			Beginning of Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	11,903,878.	23,599,578.
	21	Total liabilities (Part X, line 26)	4,348,175.	4,897,391.
	22	Net assets or fund balances. Subtract line 21 from line 20	7,555,703.	18,702,187.

RECEIVED
FEB 05 2010
OGDEN, UT
IRS-OSC

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

W. Bell
Signature of officer

1/29/2010
Date

W. CHESTER BELL, CEO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ JAMES A. HALLERAN	Date 01/29/10	Check if self-employed ▶ [ ]	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ JAMES MOORE & CO., P.L. 121 EXECUTIVE CIRCLE DAYTONA BEACH, FL 32114-1180		EIN ▶	
		Phone no. ▶ 386-257-4100	

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

SCANNED FEB 12 2010

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission

TO PROMOTE GOOD MENTAL HEALTH, TO IMPROVE THE QUALITY OF LIFE OF INDIVIDUALS AND FAMILIES AFFECTED BY SUBSTANCE ABUSE, ADDICTIONS, AND DELINQUENCY BY SUPPLYING SUPERIOR PREVENTION, INTERVENTION, AND TREATMENT SERVICES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [X] Yes [ ] No

If "Yes", describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes", describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code:) (Expenses $ 6,846,046. including grants of $) (Revenue $ 1,840,095.)

RESIDENTIAL LEVEL II - SMA PROVIDES RESIDENTIAL, GENDER-SPECIFIC PROGRAMS FOR VOLUNTARY OR INVOLUNTARY INDIVIDUALS WHOSE SUBSTANCE ABUSE/CO-OCCURRING DISORDERS CANNOT BE ADDRESSED IN A LESS RESTRICTIVE SETTING. RESIDENTIAL PROGRAMS RANGE FROM 6 TO 12 WEEKS IN DURATION DEPENDING ON THE INDIVIDUALIZED NEEDS OF THE CLIENT. THE ADULT INTENSIVE RESIDENTIAL TREATMENT PROGRAM (IRT) SERVED 123 VOLUSIA COUNTY AND 67 FLAGLER COUNTY CLIENTS IN FY 08-09. PROJECT WARM, A COMPREHENSIVE SUBSTANCE ABUSE RESIDENTIAL TREATMENT PROGRAM PROVIDING SERVICES FOR PREGNANT AND POST-PARTUM WOMEN AND THEIR CHILDREN AGE 5 AND UNDER, SERVED 53 WOMEN WITH CHILDREN DURING FY 08-09, AND 18 DRUG-FREE BABIES WERE BORN AT PROJECT WARM DURING THIS TIME. REALITY HOUSE IS A UNIQUE, 85-BED THERAPEUTIC COMMUNITY FOR OFFENDERS FROM THE

4b (Code:) (Expenses $ 5,674,638. including grants of $) (Revenue $ 3,051,720.)

PHARMACY - SMA'S PHARMACY FILLED 42,651 PRESCRIPTIONS DURING FY 08-09. THE MAJORITY OF PRESCRIPTIONS WERE FOR OUR INPATIENT AND RESIDENTIAL UNITS, WHILE OUR OUTPATIENT CLIENTS ALSO ACCESSED THIS SERVICE FOR A SIGNIFICANT NUMBER OF PRESCRIPTIONS.

4c (Code:) (Expenses $ 3,788,489. including grants of $) (Revenue $ 1,014,090.)

CRISIS STABILIZATION - SMA'S CRISIS SERVICES PROVIDE 24-HOUR EMERGENCY SCREENING FOR ADMISSION TO MENTAL HEALTH CRISIS STABILIZATION, DRUG ABUSE DETOXIFICATION SERVICES AND/OR REFERRAL TO OTHER SERVICES. OUR CRISIS SERVICES ARE THE CENTRAL POINT FOR SCREENING, REFERRAL AND PLACEMENT OF INVOLUNTARY CLIENTS UNDER THE BAKER ACT AND MARCHMAN ACT. A COURT LIAISON PROVIDES ASSISTANCE TO FAMILIES FILING FOR MARCHMAN ACT PETITIONS FOR INVOLUNTARY ASSESSMENT OR TREATMENT. DURING FY 08-09 SMA PERFORMED 320 MARCHMAN ACT ASSESSMENTS AND 4,113 BAKER ACT ASSESSMENTS, AND SMA TREATED 1,724 INDIVIDUALS IN THE VOLUSIA AND FLAGLER COUNTY DETOXIFICATION UNITS AND 866 INDIVIDUALS IN THE VOLUSIA CRISIS STABILIZATION UNIT.

4d Other program services. (Describe in Schedule O.)

(Expenses $ 15076111. including grants of $) (Revenue $ 9,119,397.)

4e **Total program service expenses** ▶ $ 31,385,284. *(Must equal Part IX, Line 25, column (B).)*

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4	X	
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	X	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? *If "Yes," complete Schedule F, Part I*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*	16		X
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		X
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b-24d and complete Schedule K. If "No", go to question 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV*	28a		X
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	28b		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a	58		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c		X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1103		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		X
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return. (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		5c		
6a	Did the organization solicit any contributions that were not tax deductible?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than $75?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		7h		
8	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		
9	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter: N/A				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter: N/A				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b			

Part VI Governance, Management, and Disclosure *(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)*

Section A. Governing Body and Management

				Yes	No
	For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.				
1a	Enter the number of voting members of the governing body	1a	18		
b	Enter the number of voting members that are independent	1b	18		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		X	
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5			X
6	Does the organization have members or stockholders?	6			X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a			X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9a	Does the organization have local chapters, branches, or affiliates?	9a			X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b			
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10		X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	11			X

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this is done*	12c		X
13	Does the organization have a written whistleblower policy?	13	X	
14	Does the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:			
a	The organization's CEO, Executive Director, or top management official?	15a		X
b	Other officers or key employees of the organization?	15b		X
	Describe the process in Schedule O. (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ FL

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization. ▶

IVAN A. COSIMI - 386-236-3200
1220 WILLIS AVENUE, DAYTONA BEACH, FL 32124

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order individual trustees or directors, institutional trustees; officers; key employees; highest compensated employees, and former such persons.

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
CAROLE BLOOM DIRECTOR	1.00	X						0.	0.	0.
MARIAN CORBYONS DIRECTOR	1.00	X						0.	0.	0.
PAUL B. CROW DIRECTOR	1.00	X						0.	0.	0.
ALMA DIXON DIRECTOR	1.00	X						0.	0.	0.
ROBERT G. FEATHER DIRECTOR	1.00	X						0.	0.	0.
JACK C. FISHER DIRECTOR	1.00	X						0.	0.	0.
S. JAMES FOXMAN CHAIRMAN OF THE BOARD	1.00	X		X				0.	0.	0.
ANDREW GURTIS VICE CHAIRMAN	1.00	X		X				0.	0.	0.
WILLIAM HATHAWAY DIRECTOR	1.00	X						0.	0.	0.
LAWRENCE KELLY DIRECTOR	1.00	X						0.	0.	0.
JOSEPH V. LENNARTZ TREASURER	1.00	X		X				0.	0.	0.
JANET MILLER DIRECTOR-CEO 7/1-9/30/08	40.00	X		X				158,005.	0.	56,057.
CONNIE RITCHEY DIRECTOR	1.00	X						0.	0.	0.
JAMES ROSE DIRECTOR	1.00	X						0.	0.	0.
EDMOND SANDERS DIRECTOR	1.00	X						0.	0.	0.
TED SERBOUSEK DIRECTOR	1.00	X						0.	0.	0.
RICK STONE DIRECTOR	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
ROSARIA UPCHURCH SECRETARY	1.00	X		X				0.	0.	0.
DIANE ZEIDWIG DIRECTOR	1.00	X						0.	0.	0.
JAMES HUGER DIRECTOR EMERITUS	1.00	X						0.	0.	0.
EVELYN LYNN DIRECTOR EMERITUS	1.00	X						0.	0.	0.
WILLIAM C. BELL (CEO 10/ CEO	40.00			X				141,734.	0.	16,050.
IVAN COSIMI CFO	40.00			X				105,499.	0.	16,050.
ANTONIO CANAAN PSYCHIATRIST	40.00				X			198,679.	0.	0.
BRENTON THRASHER MEDICAL DIRECTOR	40.00					X		120,554.	0.	0.
GUY R. CZAYKOWSKY PSYCHIATRIST	40.00					X		179,743.	0.	0.
MICHAEL DEEB PSYCHIATRIST	40.00					X		125,639.	0.	0.
1b Total ▶								1,029,853.	0.	88,157.

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 7

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
OWENS COMMERCIAL CLEANING , 400 VENTURE DR., SUITE A, SOUTH DAYTONA, FL 32119	JANITORIAL SERVICES	195,260.
ELITE CLEANING 3560 LETTUCE LANE, SAMSULA, FL 32168	JANITORIAL SERVICES	144,704.
OLIVARI & ASSOCIATES, 141 SAGE BRUSH TRAIL, SUITE A, ORMOND BEACH, FL 32174	AUDIT/ACCOUNTING SERVICES	130,785.

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 3

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns 1a 36,450.				
	b Membership dues 1b				
	c Fundraising events 1c				
	d Related organizations 1d				
	e Government grants (contributions) 1e 19,039,808.				
	f All other contributions, gifts, grants, and similar amounts not included above 1f 3,600,250.				
	g Noncash contributions included in lines 1a-1f: $ 3,520,018.				
	h Total. Add lines 1a-1f ▶	22,676,508.			
Program Service Revenue		Business Code			
	2a CONTRACTS	623990	5338848.	5338848.	
	b CLIENT FEES & INSURANC	623990	3890110.	3890110.	
	c MEDICARE & MEDICAID	623990	2984342.	2984342.	
	d PHARMACY	623990	2319408.	2319408.	
	e				
	f All other program service revenue	623990	492,594.	492,594.	
	g Total. Add lines 2a-2f ▶		15,025,302.		
	3 Investment income (including dividends, interest, and other similar amounts) ▶		88,452.		88,452.
	4 Income from investment of tax-exempt bond proceeds ▶				
	5 Royalties ▶				
		(i) Real	(ii) Personal		
	6a Gross Rents				
	b Less rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss) ▶				
		(i) Securities	(ii) Other		
	7a Gross amount from sales of assets other than inventory	489613.			
	b Less cost or other basis and sales expenses	712726.			
	c Gain or (loss)	<223,113.>			
	d Net gain or (loss) ▶		<223,113.>	<223,113.>	
Other Revenue	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 a 5,270.				
	b Less: direct expenses b 13,088.				
	c Net income or (loss) from fundraising events ▶		<7,818.>	<7,818.>	
	9a Gross income from gaming activities See Part IV, line 19 a				
	b Less: direct expenses b				
	c Net income or (loss) from gaming activities ▶				
	10a Gross sales of inventory, less returns and allowances a				
	b Less: cost of goods sold b				
	c Net income or (loss) from sales of inventory ▶				
	Miscellaneous Revenue	Business Code			
	11a				
	b				
	c				
	d All other revenue				
	e Total. Add lines 11a-11d ▶				
	12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶	37,559,331.	14,794,371.	0.	88,452.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	577,898.	492,342.	85,556.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	15,142,769.	12,266,129.	2,876,640.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	291,079.	215,591.	75,488.	
9 Other employee benefits	1,835,831.	1,432,770.	403,061.	
10 Payroll taxes	1,252,113.	987,301.	264,812.	
11 Fees for services (non-employees):				
a Management				
b Legal	79,160.	10,500.	68,660.	
c Accounting	146,265.	5,780.	140,485.	
d Lobbying	5,242.		5,242.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	392,491.	327,562.	64,929.	
12 Advertising and promotion				
13 Office expenses	589,644.	297,801.	291,843.	
14 Information technology				
15 Royalties				
16 Occupancy	2,633,673.	2,196,453.	437,220.	
17 Travel	183,198.	149,410.	33,788.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	138,641.	67,854.	70,787.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	838,422.	605,606.	232,816.	
23 Insurance	683,444.	563,067.	120,377.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a MEDICAL & PHARMACY	5,603,337.	5,601,088.	2,249.	
b BAD DEBT EXPENSE	2,438,205.	2,343,273.	94,932.	
c WORK PROGRAM EXPENSE	1,518,853.	1,518,853.		
d FOOD SERVICES	948,841.	943,704.	5,137.	
e MISCELLANEOUS	717,245.	675,836.	41,409.	
f All other expenses	822,892.	684,364.	138,528.	
25 **Total functional expenses.** Add lines 1 through 24f	36,839,243.	31,385,284.	5,453,959.	0.
26 **Joint Costs.** Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	733,277.	1	2,559,944.
	2	Savings and temporary cash investments	3,059,358.	2	
	3	Pledges and grants receivable, net		3	2,538,148.
	4	Accounts receivable, net	1,426,911.	4	1,251,224.
	5	Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	812,733.
	8	Inventories for sale or use	246,663.	8	941,743.
	9	Prepaid expenses and deferred charges	160,884.	9	326,454.
	10a	Land, buildings, and equipment: cost basis 10a 21,971,118.			
	b	Less: accumulated depreciation. Complete Part VI of Schedule D 10b 12,656,983.	6,208,835.	10c	9,314,135.
	11	Investments - publicly traded securities		11	1,025,521.
	12	Investments - other securities. See Part IV, line 11		12	4,110,000.
	13	Investments - program-related. See Part IV, line 11	62,940.	13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	5,010.	15	719,676.
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	11,903,878.	16	23,599,578.
Liabilities	17	Accounts payable and accrued expenses	704,890.	17	2,367,929.
	18	Grants payable		18	
	19	Deferred revenue	651,467.	19	7,482.
	20	Tax-exempt bond liabilities		20	
	21	Escrow account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	2,089,301.	23	2,433,560.
	24	Unsecured notes and loans payable		24	
	25	Other liabilities. Complete Part X of Schedule D	902,517.	25	88,420.
	26	**Total liabilities.** Add lines 17 through 25	4,348,175.	26	4,897,391.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	5,727,291.	27	14,498,031.
	28	Temporarily restricted net assets	1,828,412.	28	4,204,156.
	29	Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	7,555,703.	33	18,702,187.
	34	Total liabilities and net assets/fund balances	11,903,878.	34	23,599,578.

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits?	3b	X	

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization	Employer identification number
SMA BEHAVIORAL HEALTH SERVICES, INC.	59-0976866

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is (Please check only **one** organization.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H)

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete the Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i)	A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		
(ii)	A family member of a person described in (i) above?		
(iii)	A 35% controlled entity of a person described in (i) or (ii) above?		

11g(i) 11g(ii) 11g(iii)

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col. (i) of your support? Yes	(v) No	(vi) Is the organization in col. (i) organized in the U.S.? Yes	(vi) No	(vii) Amount of support
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	14,701,747.	14,703,529.	15,389,140.	14,895,294.	22,676,508.	82,366,218.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 - 3	14,701,747.	14,703,529.	15,389,140.	14,895,294.	22,676,508.	82,366,218.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public Support.** Subtract line 5 from line 4						82,366,218.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	14,701,747.	14,703,529.	15,389,140.	14,895,294.	22,676,508.	82,366,218.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	30,708.	79,975.	47,303.	71,874.	88,452.	318,312.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	64,977.					64,977.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)		66,082.		68,662.		134,744.
11 **Total support.** Add lines 7 through 10						82,884,251.

12 Gross receipts from related activities, etc. (see instructions)	12	56,417,513.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	99.37 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	100.00 %

16a **33 1/3% support test - 2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test - 2007.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2008.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support** (Add lines 9, 10c, 11, and 12)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2007** Schedule A, Part IV-A, line 27h	18	%

19a **33 1/3% support tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ To be completed by organizations described below.
▶ Attach to Form 990 or Form 990-EZ.

OMB No 1545-0047

2008

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations. Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations. Complete Part III.

Name of organization	Employer identification number
SMA BEHAVIORAL HEALTH SERVICES, INC.	59-0976866

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations.

See the instructions for Schedule C for details.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political expenditures ▶ $

3 Volunteer hours

Part I-B To be completed by all organizations exempt under section 501(c)(3).

See the instructions for Schedule C for details.

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3).

See the instructions for Schedule C for details

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b ▶ $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. Enter the amount paid and indicate if the amount was paid from the filing organization's funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A **To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** See the instructions for Schedule C for details.

A Check ▶ ☐ if the filing organization belongs to an affiliated group.

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000.

g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. Enter -0- if line g is more than line a		
i Subtract line 1f from line 1c. Enter -0- if line f is more than line c		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2008

Part II-B **To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)).** See the instructions for Schedule C for details.

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?		X	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c	Media advertisements?		X	
d	Mailings to members, legislators, or the public?		X	
e	Publications, or published or broadcast statements?		X	
f	Grants to other organizations for lobbying purposes?		X	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		X	
i	Other activities? If "Yes," describe in Part IV	X		30,670.
j	Total lines 1c through 1i			30,670.
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).** See the instructions for Schedule C for details.

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes."** See Schedule C instructions for details.

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5	

Part IV **Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

PART II-B, LINE 1(I), OTHER LOBBYING ACTIVITIES:

LEGISLATIVE REPRESENTATIVE - A LAW FIRM HAS BEEN HIRED TO PROTECT THE INTERESTS OF THE BEHAVIORAL HEALTH INDUSTRY WITH THE FLORIDA LEGISLATURE.

Schedule D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization

SMA BEHAVIORAL HEALTH SERVICES, INC.

Employer identification number

59-0976866

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or pleasure)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of certified historic structure

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ _____%
b Permanent endowment ▶ _____%
c Term endowment ▶ _____%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		846,692.		846,692.
b Buildings		14,744,566.	7,905,431.	6,839,135.
c Leasehold improvements		196,407.	174,444.	21,963.
d Equipment		4,863,332.	3,380,794.	1,482,538.
e Other		1,320,121.	1,196,314.	123,807.
Total. Add lines 1a-1e. *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				9,314,135.

Schedule D (Form 990) 2008

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12-23-08

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
BENEFICIAL INTEREST IN ASSETS HELD BY FOUNDATION	4,110,000.	END-OF-YEAR MARKET VALUE
Total. (Col (b) should equal Form 990, Part X, col (B) line 12.) ▶	4,110,000.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total. (Col (b) should equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 15.)* ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
Federal income taxes	
DEFERRED COMPENSATION PLAN	88,420.
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25.)* ▶	88,420.

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	37,559,331.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	36,839,243.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	720,088.
4	Net unrealized gains (losses) on investments	4	101,557.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	10,324,839.
9	Total adjustments (net). Add lines 4-8	9	10,426,396.
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	11,146,484.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	38,095,938.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	101,557.		
b	Donated services and use of facilities	2b	421,962.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	523,519.
3	Subtract line 2e from line 1			3	37,572,419.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	<13,088.>		
c	Add lines 4a and 4b			4c	<13,088.>
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)			5	37,559,331.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	37,274,293.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	421,962.		
b	Prior year adjustments	2b			
c	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d	13,088.		
e	Add lines 2a through 2d			2e	435,050.
3	Subtract line 2e from line 1			3	36,839,243.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)			5	36,839,243.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

ASSETS ACQUIRED IN MERGER: 9534839.

CHANGE IN BENEFICIAL INTEREST IN ASSETS HELD BY FOUNDATION: 790000.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES: -13088.

Part XIV Supplemental Information *(continued)*

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES: 13088.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization SMA BEHAVIORAL HEALTH SERVICES, INC.

Employer identification number 59-0976866

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e.g., maid, chauffeur, chef)		
b	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.			
	☒ Compensation committee	☒ Written employment contract		
	☐ Independent compensation consultant	☒ Compensation survey or study		
	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a:			
a	Receive a severance payment or change of control payment?	4a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b		X
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes," to line 5a or 5b, describe in Part III.			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
JANET MILLER	(i)	120,313.	37,692.	0.	56,057.	0.	214,062.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
WILLIAM C. BELL (CEO 10/	(i)	141,734.	0.	0.	0.	16,050.	157,784.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
ANTONIO CANAAN	(i)	198,679.	0.	0.	0.	0.	198,679.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
GUY R. CZAYKOWSKY	(i)	179,743.	0.	0.	0.	0.	179,743.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30.

▶ Attach to Form 990.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization

SMA BEHAVIORAL HEALTH SERVICES, INC.

Employer identification number

59-0976866

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution (historic structures)				
14	Qualified conservation contribution (other)				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies	X		3,401,751.	MARKET VALUE
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( )				
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgment . . 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II			

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization: SMA BEHAVIORAL HEALTH SERVICES, INC.

Employer identification number: 59-0976866

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

BY SUBSTANCE ABUSE, ADDICTIONS, AND DELINQUENCY BY SUPPLYING SUPERIOR PREVENTION, INTERVENTION, AND TREATMENT SERVICES.

FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

THE ORGANIZATION MERGED WITH ANOTHER NONPROFIT THAT PROVIDED A COMPLETE ARRAY OF SUBSTANCE ABUSE TREATMENT SERVICES. THE ORGANIZATION IS NOW POSITIONED TO PROVIDE A COMPLETE CONTINUUM OF SERVICE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS

DEPARTMENT OF CORRECTIONS AND IS THE ONLY PROGRAM OF ITS KIND IN FLORIDA. THE REALITY HOUSE THERAPEUTIC COMMUNITY PROGRAM OFFERS A POSITIVE ENVIRONMENT FOR LEARNING HOW TO BE ACCOUNTABLE FOR ONE'S CHOICES IN A CARING COMMUNITY WHERE MEMBERS CAN HELP THEMSELVES AND EACH OTHER MAKE POSITIVE CHANGES. CLIENTS SERVED IN THIS PROGRAM TOTALED 191 IN FY 08-09. THE SUPPORTIVE HOUSING PROGRAM PROVIDES A SAFE, SOBER, AND SUPPORTIVE LIVING ENVIRONMENT FOR PERSONS THAT ARE HOMELESS, AND SPECIFICALLY TARGETS THE CHRONICALLY ADDICTED, OFTEN DUALLY DIAGNOSED AND RESIDING IN EMERGENCY SHELTERS, TRANSITIONAL HOUSING OR TREATMENT PROGRAMS. SMA CURRENTLY OWNS OR LEASES EIGHT TRANSITIONAL OR PERMANENT HOMES HOUSING 30 ADULTS AND A VARYING NUMBER OF CHILDREN. THE RESIDENTIAL ADOLESCENT PROGRAM (RAP) SERVES SUBSTANCE DEPENDENT YOUTH UTILIZING INDIVIDUAL, GROUP AND FAMILY INTERVENTIONS. THE PROGRAM IS STAFFED BY LICENSED AND CERTIFIED CLINICAL AND NURSING STAFF, CASE MANAGERS AND YOUTH SPECIALISTS WITH PSYCHIATRIC EVALUATION AND MEDICATION MANAGEMENT AVAILABLE. RAP SERVED 84 YOUTH IN FY 08-09.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization: SMA BEHAVIORAL HEALTH SERVICES, INC.

Employer identification number: 59-0976866

THE OAKS IS A MODERATE RISK DELINQUENCY PROGRAM UNDER THE FLORIDA DJJ. MEDICAID BEHAVIORAL HEALTH OVERLAY SERVICES PROVIDES FUNDING FOR CLINICAL OVERLAY. THIS PROGRAM IS ALSO STAFFED WITH LICENSED AND CERTIFIED CLINICAL AND NURSING STAFF, CASE MANAGERS, YOUTH SPECIALISTS AND A CONSULTING PSYCHIATRIST. THE OAKS SERVED 69 BOYS IN FY 08-90. TARGETED YOUTH SERVICES CONSISTS OF FOUR PROGRAMS- SERVICE MANAGEMENT, BEACH HOUSE, FIGHTING FAIR FOR FAMILIES, AND SAFE PLACE- THAT WORK IN CONJUNCTION WITH ONE ANOTHER TO REACH AS MANY YOUTH EXPERIENCING DIFFICULTIES AT SCHOOL AND AT HOME AS POSSIBLE. THE SERVICE MANAGEMENT AND FIGHTING FAIR FOR FAMILIES COMPONENTS WORK WITH THE YOUTHS, THEIR FAMILIES AND THE SCHOOLS; AND SAFE PLACE AND BEACH HOUSE, WHICH IS A SHORT- TERM RESIDENTIAL PROGRAM, BRING YOUTH OFF THE STREETS AND PROVIDE SHELTER, MEALS, GROUP COUNSELING, EDUCATIONAL GROUPS, INDIVIDUAL AND FAMILY THERAPY. THE TARGETED YOUTH SERVICES CONTINUUM PROVIDED SERVICES TO 184 YOUTH IN NEED OF SERVICES DURING FY 08-09.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER PROGRAM SERVICES - INCLUDE SHELTERED WORKSHOP, RESIDENTIAL DETOX, CASE MANAGEMENT/CCS TEAMS, OUTPATIENT, CRISIS SUPPORT, MEDICAL OUTPATIENT, FACT TEAM, INPATIENT, ASSESSMENT, OVERLAY, SUPPORTED EMPLOYMENT, PREVENTION, INTERVENTION, RESIDENTIAL LEVEL 4 EXPENSES $ 15076111. INCLUDING GRANTS OF $ 0. REVENUE $ 9119397.

FORM 990, PART VI, SECTION A, LINE 4: THE ORGANIZATION MERGED WITH ANOTHER NONPROFIT THAT PROVIDED A COMPLETE ARRAY OF SUBSTANCE ABUSE TREATMENT SERVICES. THE ORGANIZATION IS NOW POSITIONED TO PROVIDE A

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization: SMA BEHAVIORAL HEALTH SERVICES, INC.

Employer identification number: 59-0976866

COMPLETE CONTINUUM OF SERVICE. AS A RESULT OF THE MERGER, THE ORGANIZATION'S NAME HAS CHANGED. THE ORGANIZATION FORMERLY KNOWN AS THE, "STEWART-MARCHMAN CENTER,INC." IS NOW, "STEWART- MARCHMAN ACT BEHAVIORAL HEALTH SERVICES, INC."

PLEASE SEE THE ATTACHED DOCUMENTS FOR DETAILS ON THE ORGANIZATION'S NAME CHANGE.

FORM 990, PART VI, SECTION A, LINE 10: FORM 990 IS REVIEWED BY THE BOARD'S AUDIT COMMITTEE AND THE RESULTS OF THE REVIEW ARE REPORTED TO THE FULL BOARD. EACH BOARD MEMBER RECEIVES A COPY OF FORM 990.

FORM 990, PART VI, SECTION B, LINE 15: REVIEW OF THE CEO'S SALARY IS PERFORMED BY THE BOARD OF DIRECTORS AFTER CONSIDERING THE SCOPE OF THE AGENCY AS COMPARED TO OTHER NON-PROFITS IN THE AREA.

FORM 990, PART VI, SECTION C, LINE 19: AS AN ENTITY FUNDED SUBSTANTIALLY WITH PUBLIC DOLLARS, SMA'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE READILY AVAILABLE TO ANY MEMBER OF THE PUBLIC, UPON REQUEST.

SCHEDULE R (Form 990)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
▶ See separate instructions.

OMB No 1545-6047
2008
Open to Public Inspection

Name of the organization SMA BEHAVIORAL HEALTH SERVICES, INC.

Employer identification number 59-0976866

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
STEWART-MARCHMAN FOUNDATION - 59-3496645 214 LOOMIS AVENUE DAYTONA BEACH, FL 32114	FUND-RAISING	FLORIDA	501 C(3)	11-TYPE III-FUNCTION	N/A

LHA **For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.**

Schedule R (Form 990) 2008

832161
12-23-08

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportionate allocations? Yes	(H) No	(I) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner? Yes	(J) No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Part V Transactions With Related Organizations

Note. Complete line 1 if any entity is listed in Parts II, III, or IV.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to other organization(s)	1b		X
c Gift, grant, or capital contribution from other organization(s)	1c		X
d Loans or loan guarantees to or for other organization(s)	1d	X	
e Loans or loan guarantees by other organization(s)	1e		X
f Sale of assets to other organization(s)	1f		X
g Purchase of assets from other organization(s)	1g		X
h Exchange of assets	1h		X
i Lease of facilities, equipment, or other assets to other organization(s)	1i		X
j Lease of facilities, equipment, or other assets from other organization(s)	1j	X	
k Performance of services or membership or fundraising solicitations for other organization(s)	1k	X	
l Performance of services or membership or fundraising solicitations by other organization(s)	1l		X
m Sharing of facilities, equipment, mailing lists, or other assets	1m		X
n Sharing of paid employees	1n		X
o Reimbursement paid to other organization for expenses	1o		X
p Reimbursement paid by other organization for expenses	1p	X	
q Other transfer of cash or property to other organization(s)	1q		X
r Other transfer of cash or property from other organization(s)	1r		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships.

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations? Yes	(D) No	(E) Share of end-of-year assets	(F) Disproportionate allocations? Yes	(F) No	(G) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(H) General or managing partner? Yes	(H) No

AMENDED AND RESTATED ARTICLES OF INCORPORATION
OF
SMA BEHAVIORAL HEALTH SERVICES, INC.

SMA BEHAVIORAL HEALTH SERVICES, INC., a non profit corporation, organized and existing under the laws of the State of Florida, under its corporate seal and the hands of its Chairman of the Board, Rick Stone, hereby certifies:

The members and directors of said corporation, at a meeting called and held on July 22, 2008, adopted the following resolution:

> BE IT RESOLVED BY THE MEMBERS AND DIRECTORS OF THE CORPORATION, ORGANIZED AND EXISTING UNDER THE LAWS OF FLORIDA, THAT SAID MEMBERS AND DIRECTORS DEEM IT ADVISABLE THAT THE ARTICLES OF INCORPORATION OF SAID CORPORATION BE AMENDED IN THEIR ENTIRETY SO AS TO READ AS FOLLOWS:

AMENDED AND RESTATED ARTICLES OF INCORPORATION
OF
SMA BEHAVIORAL HEALTH SERVICES, INC.

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
08 SEP 29 PM 3:18

ARTICLE I
Corporate Name

The name of this Corporation is SMA BEHAVIORAL HEALTH SERVICES, INC.

ARTICLE II
Corporate Nature

This is a non profit Corporation organized solely for general educational and charitable purposes pursuant to the Florida Corporations Not For Profit laws set forth in Chapter 617 of the Florida Statutes.

ARTICLE III
Duration

The term of existence of the corporation is perpetual.

ARTICLE IV
General and Specific Purposes

The specific and primary purposes for which this corporation is formed are:

(a) For the advancement of charity and education and any other related or corresponding charitable purposes by the distribution of its fund for such purposes.

(b) The delivery of behavioral health services to the public, including but not limited to, the promotion of good mental health; prevention of substance abuse and mental illness; and a continuum of crisis, residential and community based services for the treatment of mental illness, substance use disorders, delinquency and criminal behavior.

(c) To operate exclusively in any manner for such charitable, scientific and educational purposes within the meaning of section 501 (c) (3) of the Internal Revenue Code, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under the Internal Revenue Code, or the corresponding section of any future federal tax code.

ARTICLE V
Management of Corporate Affairs

(a) BOARD OF DIRECTORS: The power of this corporation shall be exercised, its properties controlled, and its affairs conducted by a Board of Directors. The number of directors of the corporation is twenty-one (21) provided however that such number may be increased or decreased from time to time by resolution passed by the Board of Directors, provided, however, that such number shall never be less than seven (7).

The present Directors shall serve until the 2008 annual meeting, at which time election of Directors shall take place. At the 2008 election of Directors, nine

(9) Directors ("ACT Directors") shall be elected by the existing Board of Directors of ACT, CORP. To implement staggered terms of office for the ACT Directors five (5) ACT Directors shall be elected for a one year term, and four (4) ACT Directors shall be elected to a two year term. At the 2008 election of Directors, nine (9) Directors ("SMC Directors") shall be elected by the existing Board of Directors of Leon F. Stewart - Hal S. Marchman Center, Inc. To implement staggered terms of office for the SMC Directors five (5) SMC Directors shall be elected for a one year term, and four (4) SMC Directors shall be elected to a two year term. At the 2008 election of Directors the existing Board of Directors for ACT, CORP. and Leon F. Stewart - Hal S. Marchman Center, Inc. shall jointly elect three (3) Directors of the Corporation from the community at large ("Community Directors"). To implement staggered terms of office for the Community Directors one (1) Community Director shall be elected for a one year term, and two (2) Community Directors shall be elected for a two year term. At all annual meetings subsequent to 2008 only those Directors whose terms have expired shall be replaced by election and subsequent to 2008 all Directors shall be elected to serve two year terms. Subsequent to the 2008 election all Director vacancies shall be filled by an election of the Board of Directors of SMA BEHAVIORAL HEALTH SERVICES, Inc.

Any action required or permitted to be taken by the Board of Directors under any provision of law may be taken according to the Bylaws of this Corporation as adopted and amended from time to time.

Directors shall be members of the Corporation.

(b) CORPORATE OFFICERS: At its annual meeting the Board of Directors shall elect the officers of the Corporation in conformance with its Bylaws as

amended from time to time.

ARTICLE VI
Powers and Policy

The Corporation shall have the power to do any and all things necessary or expedient for carrying out the purposes of the Corporation and in general to possess all rights, privileges, and immunities, and enjoy all the benefits granted to corporations of similar character under the laws of the State of Florida, including but not limited to the power to:

(a) Employ staff, contract for services, receive funds from both public and private sources, and perform other activities which are authorized for non profit corporations by the State of Florida.

(b) Maintain such facilities intended to meet the purposes of the organization as setforth herein.

(c) Abide by and conform to all of the applicable State and Federal laws, rules and regulations governing its activities.

ARTICLE VII
Earnings and Activities of Corporation

(a) No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to its members, Directors, officers or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article IV hereof.

(b) No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishings or

distribution of statements) any political campaign on behalf of any candidate for public office.

(c) Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States Internal Revenue Law).

(d) Notwithstanding any other provision of these articles, this Corporation shall not, except to an insubstantial degree, engage in any activities or exercise any powers that are not in furtherance of the purposes of this Corporation.

ARTICLE VIII
Distribution of Assets

Upon dissolution of the corporation, the Board of Directors shall, after paying or making provision for the payment of all of the liabilities of the Corporation, dispose of all the assets of the Corporation exclusively for the purposes of the Corporation in such manner, or to such organization or organizations organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by a Court of competent jurisdiction in the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such

organization or organizations as such Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE IX
Membership

Members shall abide by and conform to all applicable State and Federal rules and regulations and these Articles and the Bylaws of the Corporation.

(a) The Corporation shall have one class of members who shall also be Directors. The rights and privileges of all members shall be equal. Each member shall be entitled to one vote.

(b) Members must be residents of Volusia County or Flagler County, Florida and over the age of eighteen (18).

(c) Members must have demonstrated an interest in mental health or substance abuse education and treatment.

(d) Membership may be terminated by a majority vote of the Directors.

(e) Membership is non-transferable.

(f) Upon the termination of membership the former member shall have no rights in the Corporation.

ARTICLE X
Amendment of ByLaws

Subject to the limitations contained in the ByLaws, and any limitations set forth in the Corporations Not For Profit law of the State of Florida, concerning corporate action that must be authorized or approved by the members of the Corporation, Bylaws of this corporation may be made, altered, rescinded, added to, or new Bylaws may be adopted by following the procedure more particularly set forth in the Bylaws.

ARTICLE XI
Dedication of Assets

The property of this Corporation is irrevocably dedicated to educational, scientific and charitable purposes within the meaning of Section 501(c) (3) of the Internal Revenue Code, and no part of the net income or assets of this Corporation shall ever inure to the benefit of any director, officer or member thereof, or to the benefit of any private individual.

ARTICLE XII
Amendment of Articles

Amendments to these Articles of Incorporation may be adopted by majority vote of all members of the Board of Directors.

ARTICLE XIII
Indemnification of Officers and Directors

The Corporation is empowered to indemnify any officer or director, or any former officer or director pursuant to the provision of Section 617.0831 of the Florida Statutes, as amended from time to time.

At regular meeting of the Corporation, held on July 22, 2008, the Directors of the Corporation approved the above Amended and Restated Articles of Incorporation by a majority vote.

ARTICLE XIV
PRINCIPAL PLACE OF BUSINESS AND MAILING ADDRESS

The Principal Place of Business and Mailing Address of the Corporation shall be 1220 Willis Avenue, Daytona Beach, Florida 32114-2810. The Principal Place of Business or the Mailing Address of the Corporation may be changed from time to

time by a majority vote of the Directors. Upon a change of the Principal Place of Business or the Mailing Address of the Corporation, the Directors shall cause said change to be filed with the Florida Secretary of State Division of Corporations in a form and manner as prescribed by law.

IN WITNESS WHEREOF, said Corporation has caused this Certificate to be signed in its name by its Chairman of the Board of Directors and its corporate seal to be hereunto affixed and attested by its Secretary, this 26 day of September, 2008.

SMA BEHAVIORAL HEALTH SERVICES, INC.,
a Florida not for profit corporation

By: _____
Rick Stone

Attest: _____
Mandie Powell