




See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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)	OMB No 1545-0047 2010
	The organization may have to use a copy of this return to satisfy state reporting requirements	Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011		C Name of organization FOUR COUNTY COMPREHENSIVE MENTAL HEALTH CENTER INC		D Employer identification number 35-1362298	
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		Doing Business As		E Telephone number (574) 722-5151	
		Number and street (or P O box if mail is not delivered to street address) 1015 MICHIGAN AVENUE		Room/suite	
		City or town, state or country, and ZIP + 4 LOGANSPO RT, IN 469471526		G Gross receipts \$ 14,570,141	
		F Name and address of principal officer LAWRENCE R ULRICH 1015 MICHIGAN AVENUE LOGANSPO RT, IN 469471526		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
				H(c) Group exemption number ▶	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
J Website: ▶ WWW.FOURCOUNTY.ORG					
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1973		M State of legal domicile IN	

Part I		Summary	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO PROVIDE QUALITY MENTAL HEALTH CARE		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	244
6 Total number of volunteers (estimate if necessary)	6	0	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	4,026,549	4,603,675
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	11,020,186	9,809,146
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	61,518	30,530
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	92,407	126,790
		15,200,660	14,570,141
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	793,120	806,057
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	10,972,545	10,816,876
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	3,433,201	3,126,932
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	15,198,866	14,749,865
	19 Revenue less expenses Subtract line 18 from line 12	1,794	-179,724
	Net Assets or Fund Balances		Beginning of Current Year
20 Total assets (Part X, line 16)		8,103,971	7,787,368
21 Total liabilities (Part X, line 26)		1,745,589	1,608,710
22 Net assets or fund balances Subtract line 21 from line 20		6,358,382	6,178,658

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	***** Signature of officer					2012-03-05 Date
	LAWRENCE R ULRICH CEO Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name ANGELA L ZIRKELBACH CPA		Preparer's signature ANGELA L ZIRKELBACH CPA		Date	Check if self-employed <input checked="" type="checkbox"/>
	Firm's name <input checked="" type="checkbox"/> BLUE & CO LLC					Firm's EIN <input type="checkbox"/>
	Firm's address <input checked="" type="checkbox"/> ONE AMERICAN SQUARE 2200 INDIANAPOLIS, IN 46282					Phone no <input checked="" type="checkbox"/> (317) 633-4705
May the IRS discuss this return with the preparer shown above? (see instructions)						<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization's mission

DEDICATED TO HOLISTIC CARE GIVEN WITH COMPASSION, RESPECT, ACCEPTANCE AND HOPE ACHIEVING EMOTIONAL WELL BEING AND INDEPENDENCE

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

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

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

4a

(Code) (Expenses \$ 6,172,763 including grants of \$ 0) (Revenue \$ 5,223,393)

THE CENTER PROVIDES COMPREHENSIVE MENTAL HEALTH SERVICES TO THE RESIDENTS OF CASS, FULTON, MIAMI, AND PULASKI COUNTIES ON BOTH AN INPATIENT AND OUTPATIENT BASIS CARE IS PROVIDED TO PATIENTS WHO MEET CERTAIN CRITERIA UNDER ITS CHARITY CARE POLICY AT AMOUNTS LESS THAN ITS ESTABLISHED RATES THE CENTER DOES NOT PURSUE COLLECTION OF AMOUNTS DETERMINED TO QUALIFY AS CHARITY CARE THE AMOUNT OF CHARGES FOREGONE FOR SERVICES AND SUPPLIES FURNISHED UNDER THE CENTER'S CHARITY CARE POLICY IS \$2,548,238 IN 2011 THE AMOUNT INCLUDES REDUCTIONS IN FEES BASED ON THE CLIENT'S ABILITY TO PAY AND CLIENT SERVICES PERFORMED FREE OF CHARGE PLEASE CONTACT THE FINANCIAL DEPARTMENT FOR ADDITIONAL DETAILS RELATED TO THE CENTER'S EXEMPT PURPOSE

4b

(Code) (Expenses \$ 2,213,994 including grants of \$ 0) (Revenue \$ 1,873,482)

MED CLINIC TO ASSIST IN MAINTAINING OUTPATIENT CLIENTS PSYCHIATRIC SYMPTOMS WITH THE LOWEST POSSIBLE DOSE OF MEDICATION AND THE LEAST AMOUNT OF SIDE EFFECTS WHILE OBTAINING AN OPTIMAL LEVEL OF FUNCTIONING ALL OUTPATIENT CANDIDATES FOR MEDICATION INTERVENTION WILL BE EVALUATED PER STAFF PSYCHIATRIST/APN AND ENCOURAGED TO FOLLOW ALL TREATMENT RECOMMENDATIONS AS PRESCRIBED WITH THE ASSISTANCE OF THE MEDICATION CLINIC RN

4c

(Code) (Expenses \$ 1,249,101 including grants of \$ 806,057) (Revenue \$ 1,056,989)

ALTERNATIVE FAMILIES FOR CHILDREN THERAPEUTIC FOSTER CAREAN AFC HOME IS DESIGNED AS A SUPPORTIVE ENVIRONMENT, MEETING NOT ONLY THE BASIC NEEDS OF A CHILD, BUT ALSO THE COMPLEX ISSUES OF CHILDREN WHO ARE SERIOUSLY EMOTIONALLY DISTURBED CARE FOR THE CHILD IS COMPASSIONATE AND PROVIDES EMOTIONAL SUPPORT, MEDICAL OVERSIGHT, AND ROLE MODELING, ALL WITHIN THE SECURITY OF A SAFE HOME ENVIRONMENT

4d

Other program services (Describe in Schedule O) See also Additional Data for Description

(Expenses \$ 1,956,135 including grants of \$) (Revenue \$ 1,655,282)

4e

















Total program service expenses

\$ 11,591,993

Form 990 (2010)

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)? <i>If "Yes," complete Schedule A.</i> 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>	3	No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>	4	No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>	5	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i> 	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i> 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i> 	8	No
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? <i>If "Yes," complete Schedule D, Part IV.</i> 	9	No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> 	10	No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 	11a	Yes
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> 	11b	No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> 	11c	No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> 	11d	No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	11e	Yes
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> 	12a	Yes
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> 	12b	No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	14b	No
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 U S ? <i>If "Yes," complete Schedule F, Parts II and IV.</i>	15	No
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 U S ? <i>If "Yes," complete Schedule F, Parts III and IV.</i>	16	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>	17	No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>	19	No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i> 	20a	Yes
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	Yes

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
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? <i>If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25</i>	24a		No
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? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
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? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	Yes	
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
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? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance					
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>					
			Yes	No	
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	53		
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	Yes		
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	2a	244		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			No
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			No
b	If "Yes," enter the name of the foreign country: See instructions for 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			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a			No
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 receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
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			No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?					
8					
9 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					
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					
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?					
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b			
c	Enter the amount of reserves on hand.	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?					
14a					
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b			No

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a12		
b	Enter the number of voting members included in line 1a, above, who are independent	1b12		
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		No
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		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Does the organization have members or stockholders?	6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, 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	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
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?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
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	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, 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		No
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 filedIN
18	Section 6104 requires an organization to make its Form 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. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> 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. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. DIANA ELLIOTT CONTROLLER 1015 MICHIGAN AVE LOGANSPO, IN 469471526 (574) 722-5151

Part VII

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

Check if Schedule O contains a response to any question in this Part VII

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

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization’s tax year

- 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 all of the organization’s **current** key employees, if any See instructions for definition of "key employee "
- 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 neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(1) DICK HETTINGER PRESIDENT	2 00	X						0	0	0
(2) CHAD HARTZLER 1ST VICE PRESIDENT	2 00	X						0	0	0
(3) SHIRLEY MULL 2ND VICE PRESIDENT	2 00	X						0	0	0
(4) TERRY MARTIN SECRETARY/TREASURER	2 00	X						0	0	0
(5) GLORIA CALHOUN MEMBER	2 00	X						0	0	0
(6) SHARON EDWARDS MEMBER	2 00	X						0	0	0
(7) ALAN HIZER MEMBER	2 00	X						0	0	0
(8) JAY KENDALL MEMBER	2 00	X						0	0	0
(9) MARY SUE LINK MEMBER	2 00	X						0	0	0
(10) MIKE MCGEE MEMBER	2 00	X						0	0	0
(11) RICHARD RUSK MEMBER	2 00	X						0	0	0
(12) REV DAVID WELSH MEMBER	2 00	X						0	0	0
(13) LAWRENCE ULRICH CEO	40 00			X				185,203	0	9,463
(14) JANE SEYS COO - TERM DURING FY	24 00			X				179,436	0	10,014
(15) KIMBERLY BOWSHER COO - BEGAN DURING FY	40 00			X				103,218	0	5,915
(16) NANCY STREET-MERRIWEATHER CFO	40 00			X				96,746	0	3,079

Part VII

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(17) JOHN YARLING MEDICAL DIRECTOR	40 00				X			254,503	0	39,055
(18) KATHLEEN MILLER PHYSICIAN	40 00					X		214,586	0	8,026
(19) ELIZABETH STEPHENS ADVANCED PRACTICE NURSE	40 00					X		116,195	0	7,824
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,149,887	0	83,376

2Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization▶6

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
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? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

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
2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶0		

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				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	4,028,323			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	575,352			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		4,603,675			
	Program Service Revenue	2a	Business Code				
		NET PATIENT SERVICE RE		621110	9,809,146	9,809,146	
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		9,809,146			
Other Revenue		3	Investment income (including dividends, interest and other similar amounts)		30,530		
	4	Income from investment of tax-exempt bond proceeds . .					
	5	Royalties					
	6a	Gross Rents	(i) Real	(ii) Personal			
	b	Less rental expenses	52,387				
	c	Rental income or (loss)	52,387				
	d	Net rental income or (loss)		52,387			52,387
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from fundraising events . .					
	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		74,403			74,403	
e	Total. Add lines 11a-11d		74,403				
12	Total revenue. See Instructions		14,570,141	9,809,146	0	157,320	

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	806,057	806,057		
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	933,784	745,941	187,843	
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	7,392,953	5,905,766	1,487,187	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	181,087	141,248	39,839	
9	Other employee benefits	1,711,011	1,334,589	376,422	
10	Payroll taxes	598,041	466,472	131,569	
a	Fees for services (non-employees) Management				
b	Legal	38,203		38,203	
c	Accounting	68,458		68,458	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other	498,841	389,096	109,745	
12	Advertising and promotion	23,669		23,669	
13	Office expenses	301,201	210,841	90,360	
14	Information technology				
15	Royalties				
16	Occupancy	499,067	374,300	124,767	
17	Travel	183,964	106,699	77,265	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	22,377	12,979	9,398	
20	Interest	2,942	2,206	736	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	311,664	233,748	77,916	
23	Insurance	150,629	112,972	37,657	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	BAD DEBT EXPENSE	713,801	713,801		
b	DUES & SUBSCRIPTIONS	68,609	0	68,609	
c	VEHICLE EXPENSES	44,098	35,278	8,820	
d					
e					
f	All other expenses	199,409		199,409	
25	Total functional expenses. Add lines 1 through 24f	14,749,865	11,591,993	3,157,872	0
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) 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)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			267	1	267
	2	Savings and temporary cash investments			3,969,228	2	3,124,414
	3	Pledges and grants receivable, net				3	246,547
	4	Accounts receivable, net			980,138	4	1,070,722
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Schedule L				6	
	7	Notes and loans receivable, net			926,023	7	1,222,702
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			79,843	9	55,037
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	8,055,621	1,830,293	10c	1,747,090
	b	Less: accumulated depreciation	10b	6,308,531			
	11	Investments—publicly traded securities				11	
	12	Investments—other securities. See Part IV, line 11				12	
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			318,179	15	320,589
16	Total assets. Add lines 1 through 15 (must equal line 34)			8,103,971	16	7,787,368	
Liabilities	17	Accounts payable and accrued expenses			1,167,889	17	1,285,929
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial 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			56,216	23	106,928
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities. Complete Part X of Schedule D			521,484	25	215,853
	26	Total liabilities. Add lines 17 through 25			1,745,589	26	1,608,710
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			6,358,382	27	6,178,658
	28	Temporarily restricted net assets				28	
	29	Permanently restricted net assets				29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> 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			6,358,382	33	6,178,658
34	Total liabilities and net assets/fund balances			8,103,971	34	7,787,368	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	14,570,141
2	Total expenses (must equal Part IX, column (A), line 25)	2	14,749,865
3	Revenue less expenses Subtract line 2 from line 1	3	-179,724
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,358,382
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	6,178,658

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
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?	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization FOUR COUNTY COMPREHENSIVE MENTAL HEALTH CENTER INC	Employer identification number 35-1362298
---	--

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 (For lines 1 through 11, check only one box)

- 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).**
- 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 Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 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?
(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 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?
- h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(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?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
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 through 3						
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						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2010. 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—2009. If the organization did not check the 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—2010. 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—2009. 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 IIIPart III

Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 through 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 \$5,000 or 1% of the amount on line 13 for the year						
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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 section501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage			
15	Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16	Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage			
17	Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18	Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a	33 1/3% support tests—2010. 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—2009. 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 ▶		

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Additional Data

Software ID:
Software Version:
EIN: 35-1362298
Name: FOUR COUNTY COMPREHENSIVE MENTAL HEALTH
CENTER INC

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services					
(Code) (Expenses \$	1,956,135	including grants of \$	0) (Revenue \$	1,655,282)
ACUTE CARE CLINIC					

SCHEDULE D
(Form 990)

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization FOUR COUNTY COMPREHENSIVE MENTAL HEALTH CENTER INC	Employer identification number 35-1362298
---	---

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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 for any other purpose conferring impermissible private benefit	<input type="checkbox"/> Yes <input type="checkbox"/> 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) <input type="checkbox"/> Preservation of land for public use (e g , recreation or pleasure) <input type="checkbox"/> Preservation of an historically importantly land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space
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
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06
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, handling of violations, and enforcement of the conservation easements it holds? <input type="checkbox"/> Yes <input type="checkbox"/> No
6	Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ► _____
7	Amount of expenses incurred in monitoring, inspecting, and enforcing conservation 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 170(h)(4)(B)(ii)? <input type="checkbox"/> Yes <input type="checkbox"/> 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

Escrow and Custodial Arrangements. Complete if the 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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
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 the 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

(i)

unrelated organizations

(ii)

related organizations

3a(i)

Yes

No

3a(ii)

3b

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		4,376,875	3,433,986	942,889
c Leasehold improvements				
d Equipment		3,678,746	2,874,545	804,201
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				1,747,090

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)	114,570,141
2	Total expenses (Form 990, Part IX, column (A), line 25)	214,749,865
3	Excess or (deficit) for the year Subtract line 2 from line 1	3-179,724
4	Net unrealized gains (losses) on investments	4
5	Donated services and use of facilities	5
6	Investment expenses	6
7	Prior period adjustments	7
8	Other (Describe in Part XIV)	8
9	Total adjustments (net) Add lines 4 - 8	90
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10-179,724

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	114,570,141
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments2a	
b	Donated services and use of facilities2b	
c	Recoveries of prior year grants2c	
d	Other (Describe in Part XIV)2d	
e	Add lines 2a through 2d2e	0
3	Subtract line 2e from line 13	314,570,141
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 7b4a	
b	Other (Describe in Part XIV)4b	
c	Add lines 4a and 4b4c	0
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)5	514,570,141

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	114,749,865
2	Amounts included on line 1 but not on Form 990, Part IX, line 25	
a	Donated services and use of facilities2a	
b	Prior year adjustments2b	
c	Other losses2c	
d	Other (Describe in Part XIV)2d	
e	Add lines 2a through 2d2e	0
3	Subtract line 2e from line 13	314,749,865
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 7b4a	
b	Other (Describe in Part XIV)4b	
c	Add lines 4a and 4b4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)5	514,749,865

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. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA REQUIRE MANAGEMENT TO EVALUATE TAX POSITIONS TAKEN BY THE CENTER AND RECOGNIZE A TAX LIABILITY IF THE CENTER HAS TAKEN AN UNCERTAIN POSITION THAT MORE LIKELY THAN NOT WOULD NOT BE SUSTAINED UPON EXAMINATION BY VARIOUS FEDERAL AND STATE TAXING AUTHORITIES. MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE CENTER, AND HAS CONCLUDED THAT AS OF JUNE 30, 2011 AND 2010, THERE ARE NO UNCERTAIN POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY OR DISCLOSURE IN THE ACCOMPANYING FINANCIAL STATEMENTS. THE CENTER IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS, HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIODS IN PROGRESS.

SCHEDULE H
(Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, question 20.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization
FOUR COUNTY COMPREHENSIVE MENTAL HEALTH
CENTER INC

Employer identification number
35-1362298

Part I

Financial Assistance and Certain Other Community Benefits at Cost

		Yes	No
1a	Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	Yes	
b	If "Yes," is it a written policy?	Yes	
2	If the organization has multiple hospitals, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year <input type="checkbox"/> Applied uniformly to all hospitals <input type="checkbox"/> Applied uniformly to most hospitals <input type="checkbox"/> Generally tailored to individual hospitals		
3	Answer the following based on the the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year a Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing <i>free</i> care to low income individuals? If "Yes," indicate which of the following is the FPG family income limit for eligibility for free care <input checked="" type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ % b Does the organization use FPG to determine eligibility for providing <i>discounted</i> care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care <input checked="" type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ % c If the organization does not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care 4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?		
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		No
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		
6a	Does the organization prepare a community benefit report during the tax year?		No
6b	If "Yes," did the organization make it available to the public? Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H		

7

Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheets 1 and 2)			1,671,108		1,671,108	11 910 %
b Unreimbursed Medicaid (from Worksheet 3, column a)			7,671,808	6,368,032	1,303,776	9 290 %
c Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			9,342,916	6,368,032	2,974,884	21 200 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions to community groups (from Worksheet 8)						
j Total Other Benefits						
k Total. Add lines 7d and 7j)			9,342,916	6,368,032	2,974,884	21 200 %

Part IICommunity Building Activities

during the tax year, and describe in Part VI how its community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1Physical improvements and housing						
2Economic development						
3Community support						
4Environmental improvements						
5Leadership development and training for community members						
6Coalition building						
7Community health improvement advocacy						
8Workforce development						
9Other						
10Total						

Part IIIBad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	Yes
2	Enter the amount of the organization's bad debt expense (at cost)	2	468,169
3	Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's financial assistance policy	3	0
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including a portion of bad debt amounts as community benefit		

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	760,854
6	Enter Medicare allowable costs of care relating to payments on line 5	6	805,325
7	Subtract line 6 from line 5. This is the surplus or (shortfall)	7	-44,471
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		

Section C. Collection Practices

9a	Does the organization have a written debt collection policy?	9a	Yes
9b	If "Yes," does the organization's collection policy contain provisions on the collection practices to be followed for patients who are known to qualify for charity care or financial assistance? Describe in Part VI	9b	No

Part IVManagement Companies and Joint Ventures

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership%	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

Section A. Hospital Facilities

How many hospital facilities did the organization operate during the tax year? 1

1	FOUR COUNTY COUNSELING CENTER 1015 MICHIGAN AVE LOGANSPORT, IN 46947
---	--

Other (Describe)

INPATIENT AND OUTPATIENT

Section C. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

(list in order of size, measured by total revenue per facility, from largest to smallest)

How many non-hospital facilities did the organization operate during the tax year? 4

Name and address		Type of Facility (Describe)
1	CASS COUNTY SATELLITE OFFICE 1807 SMITH STREET LOGANSPORT, IN 46947	COUNSELING CENTER
2	CASS COUNTY SATELLITE OFFICE 1807 SMITH STREET LOGANSPORT, IN 46947	COUNSELING CENTER
3	CASS COUNTY SATELLITE OFFICE 1807 SMITH STREET LOGANSPORT, IN 46947	COUNSELING CENTER
4	CASS COUNTY SATELLITE OFFICE 1807 SMITH STREET LOGANSPORT, IN 46947	COUNSELING CENTER
5		
6		
7		
8		
9		
10		

Part VI

Supplemental Information

Complete this part to provide the following information

- 1
- Required descriptions.** Provide the description required for Part I, lines 3c, 6a, and 7, Part II, Part III, lines 4, 8, and 9b, and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 11h, 13g, 15e, 16e, 17e, 18d, 19d, 20, and 21
- 2
- Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any needs assessments reported in Part V, Section B
- 3
- Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy
- 4
- Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves
- 5
- Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g, open medical staff, community board, use of surplus funds, etc)
- 6
- Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served
- 7
- State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

Identifier	ReturnReference	Explanation
		PART I, LINE 7, COLUMN (F) THE BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25, COLUMN (A), BUT SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE IN THIS COLUMN IS \$ 713901

Identifier	ReturnReference	Explanation
		<p>PART II FOUR COUNTY OFFERS COMMUNITY SUPPORT THROUGH ITS ACTIVITY AND LEADERSHIP WITH EACH OF THE COUNTIES LEADING SERVICE ORGANIZATIONS CASS CO RESOURCE NETWORK, FULTON CO SERVICE PROVIDERS, MIAMI CO SERVICE COALITION, AND PULASKI CO SERVICE PROVIDERS THE ORGANIZATION WORKS WITH AND SUPPORTS EACH OF THE MENTAL HEALTH ASSOCIATIONS IN THE COUNTIES AND OFFERS BRIDGES ENTERPRISE AND OTHER JOB SHADOWING WORK PROGRAMS TO PREPARE INDIVIDUALS FOR EMPLOYMENT THE ORGANIZATION PREPARES INDIVIDUALS WITH THE PHYSICAL, EMOTIONAL, AND MENTAL SKILLS NECESSARY FOR WORK ACTIVITY FOUR COUNTY IS A LEAD AGENCY IN THE BETTER HEALTH OF CASS COUNTY AND HAS WRITTEN A GRANT TO SUPPORT TOBACCO CESSATION IN THE COUNTY THE ORGANIZATION OFFERS CONTINUED SUPPORT TO THE COUNTY HEALTH AGENCIES THE FOLLOWING IS SOME OF THE ORGANIZATIONS WITH WHICH FOUR COUNTY HAS FORMED A COALITION EMMAUS MISSION CENTER, EL PUENTE, YMCA, UNITED WAY, AREA FIVE HEAD START, AREA FIVE AGENCY ON AGING & COMMUNITY SERVICES, INC, INDIVIDUAL DEVELOPMENT ACCOUNT PROGRAM/FAMILY DEVELOPMENT PROGRAM, COVERING KIDS AND FAMILIES OF CASS, FULTON, & MIAMI COUNTIES, MCKINNEY HOURS, BIG BROTHERS BIG SISTERS, IVY TECH COMMUNITY COLLEGE, SOUTHEASTERN SCHOOL CORPORATION, LOGANSPORT MEMORIAL HOSPITAL, INDIANA MINORITY HEALTH COALITION OF CASS COUNTY, EAP, AND HEALTH FAMILIES</p>

Identifier	ReturnReference	Explanation
		PART III, LINE 4 BAD DEBT EXPENSE IS CALCULATED BASED ON PATIENT RECEIVABLE ACCOUNTS WHICH ARE DEEMED UNCOLLECTIBLE AFTER EVERY REASONABLE EFFORT TO COLLECT THE AMOUNTS DUE TO THE ORGANIZATION HAVE BEEN EXERCISED WITH REGARD TO CHARITY CARE, THE CENTER DOES NOT PURSUE COLLECTIONS OF AMOUNTS DETERMINED TO QUALIFY AS CHARITY CARE, SO THESE AMOUNTS ARE NOT INCLUDED IN BAD DEBT EXPENSE A COST TO CHARGE RATIO WAS USED TO CALCULATE ESTIMATED CHARITY CARE AT COST THE COST TO CHARGE RATIO IS CALCULATED BASED ON THE RATIO OF PATIENT CARE COST TO CHARGES TO DETERMINE THE COSTS THAT ARE INCLUDED IN CALCULATING THE ABOVE AMOUNTS, A COST REPORT IS UTILIZED WHICH DETERMINES TOTAL PROGRAM INPATIENT AND OUTPATIENT COSTS, AND TOTAL INPATIENT AND OUTPATIENT MEDICARE REMBURSEMENTS RECEIVED

Identifier	ReturnReference	Explanation
		PART III, LINE 8 THE AMOUNT OF MEDICARE ALLOWABLE COSTS THAT ARE REPORTED ABOVE ARE CALCULATED IN A COST REPORT WHICH DETERMINES TOTAL INPATIENT AND OUTPATIENT CHARGES AND ESTABLISHES THE AMOUNT OF DOLLARS THAT HAVE BEEN RECEIVED FROM MEDICARE FOR BOTH INPATIENT AND OUTPATIENT PATIENTS AND PROCEDURES

Identifier	ReturnReference	Explanation
		PART III, LINE 9B FOR THOSE CLIENTS WHO ARE KNOWN TO QUALIFY FOR CHARITY CARE OR FINANCIAL ASSISTANCE, THE APPROPRIATE DISCOUNT OF FEES IS APPLIED AT THE TIME OF SERVICE ADDITIONALLY, PAYMENT ARRANGEMENTS ARE ABLE TO BE ENTERED INTO BASED ON INCOME AND INDIVIDUAL CIRCUMSTANCES THESE PAYMENT ARRANGEMENTS ARE APPROVED BY THE CHIEF FINANCIAL OFFICER/BUSINESS OFFICER MANAGER PAYMENT ARRANGEMENTS EXIST TO RECOGNIZE THE ABILITY OF THE PATIENT TO PAY, AS WELL AS PAY RESPECT TO THE FACT THAT, IN FAIRNESS TO PAYING CLIENTS, IT MUST MAKE EVERY REASONABLE AND CUSTOMARY EFFORT TO COLLECT FOR SERVICES PROVIDED BY DOING SO, THE CENTER CAN REMAIN A VIABLE ORGANIZATION AND CONTINUE TO PROVIDE THE NEEDED SERVICES TO THE COMMUNITIES IT SERVES

Identifier	ReturnReference	Explanation
		PART VI, LINE 2 SURVEYS ARE USED TO ESTABLISH THE NEEDS OF EACH OF THE FOUR COUNTIES THAT THE ORGANIZATION SERVES THESE SURVEYS ARE PROMOTED THROUGH RADIO AND NEWSPAPER VENUES, AS WELL AS THROUGH MULTIMEDIA OUTLETS SUCH AS THE COMPANY WEBSITE AND THE SOCIAL NETWORK, FACEBOOK THESE CLIENT SATISFACTION SURVEYS ARE USED TO MEET THE NEEDS AND CONCERNS OF THESE CLIENTS THE WEBSITE AND FACEBOOK ARE USED TO ENCOURAGE THE PUBLIC TO MAKE COMMENTS OR ASK QUESTIONS PERTINENT TO THE MENTAL HEALTH FIELD THE ORGANIZATION ATTENDS LOCAL HEALTH FAIRS TO EDUCATE THE PUBLIC ABOUT MENTAL HEALTH AND TO SPEAK WITH THE PUBLIC ABOUT HEALTH CONCERNS THE ORGANIZATION ALSO PRESENTS AT LOCAL VENUES SUCH AS SCHOOLS TO ACTIVELY INTERCHANGE INFORMATION AND CONCERNS WITH THE PUBLIC IT SERVES FREE MENTAL HEALTH SCREENINGS ARE PERIODICALLY OFFERED AT VARIOUS SITES IN THE COMMUNITY AT HOMES UPON REQUEST IN ORDER TO DEVELOP A MORE ROUNDED PICTURE OF THE GENERAL MENTAL HEALTH OF THE COMMUNITY IT SERVES THE MENTAL HEALTH SCREENINGS ARE ALSO AVAILABLE ON THE ORGANIZATION'S WEBSITE THE ORGANIZATION ALSO REGULARLY WORKS WITH EACH OF 11 LOCAL SCHOOL DISTRICTS, LOCAL HOSPITALS, DOCTORS OFFICES, GOVERMENT FACILIITES, BUSINESSES, LIBRARIES, HEALTH FACILITIES, AND LAW ENFORCEMENT FACILITIES TO GATHER MENTAL HEALTH INFORMATION ABOUT THE COMMUNITY AND THE INDIVIDUALS WHO RESIDE IN IT

Identifier	ReturnReference	Explanation
		PART VI, LINE 3 CLIENTS OR RESPONSIBLE PARTIES ARE INFORMED OF THEIR FINANCIAL RESPONSIBILITY UPON ADMISSION, OR AS SOON AS PRACTICAL BY THE DISCHARGE DATE CLIENTS ARE ENCOURAGED TO COMPLETE A FINANCIAL ASSISTANCE APPLICATION AS WELL AS AN APPLICATION FOR MEDICAID WHEN APPLICABLE -- THESE CLIENTS ARE ASSISTED BY FOUR COUNTY ASSOCIATES AS MUCH AS POSSIBLE THOSE WHO ARE NOT INSURED AND/OR WHO MEET POVERTY GUIDELINES ARE INFORMED OF THE CHARITY CARE POLICY THAT IS IN PLACE AT FOUR COUNTY MENTAL HEALTH CENTER IF THE CLIENT FALLS BELOW THE 200% FEDERAL POVERTY GUIDELINE, HE OR SHE IS OFFERED A FULL FEE DISCOUNT FOR SERVICES PROVIDED BY THE INPATIENT UNIT THE CLIENT MUST PROVIDE INFORMATION THAT SUBSTANTIATES HIS OR HER HOUSEHOLD DOES NOT POSSESS SUFFICIENT LIQUID ASSETS TO MEET HIS OR HER FINANCIAL OBLIGATION IN ORDER TO QUALIFY FOR REDUCED RATES AT FOUR COUNTY COUNSELING CENTER

Identifier	ReturnReference	Explanation
		PART VI, LINE 4 FOUR COUNTY COMPREHENSIVE MENTAL HEALTH CENTER, INC SERVES PRIMARILY FOUR COUNTIES LOCATED IN RURAL (POPULATION OF LESS THAN 100 PER SQUARE MILE) NORTHERN INDIANA - CASS, MIAMI, FULTON, AND PULASKI POPULATION FIGURES FROM THE 2010 US CENSUS ARE RESPECTIVELY 38,966, 36,903, 20,836, 13,402 THE DEMOGRAPHICS ARE AS FOLLOWS 93% WHITE RACE WITH HIGHEST NON-WHITE RACE HISPANIC/LATINO AT 5 4% OF THE FOUR COUNTIES, CASS COUNTY AS THE HIGHEST HISPANIC/LATINO RACE AT 12 6% 76% OF THE RESIDENTS ARE OVER 18 YEARS OLD THREE OF THE COUNTIES HAVE A POVERTY LEVEL THAT IS UNDER THE STATE AVERAGE OF 14 4% THREE COUNTIES AVERAGE A POVERTY LEVEL OF 12 9% THE EXCEPTION IS MIAMI COUNTY WHICH HAS A POVERTY LEVEL 18 1% ABOVE THE STATE AVERAGE WITH 17% OF RESIDENTS AT POVERTY LEVEL THE MEDIAN HOUSEHOLD INCOME OF THE FOUR COUNTIES AVERAGES \$41,622 RECORDS FOR POVERTY LEVELS AND INCOME ARE OBTAINED FROM THE 2000 US CENSUS AND INDIANA BUSINESS RESEARCH CENTER

Identifier	ReturnReference	Explanation
		PART VI, LINE 6 THE ORGANIZATION OFFERS 24 HOUR CRITICAL INCIDENT STRESS MANAGEMENT IN EACH OF THE COUNTIES IT SERVES FOUR COUNTY COUNSELING CENTER POSTS FREE EDUCATIONAL AND INFORMATIONAL ARTICLES TO NEWSPAPER, RADIO, AND ON ITS WEBSITE AND FACEBOOK PAGE THE ORGANIZATION ALSO OFFERS FREE MENTAL HEALTH SCREENINGS, TAKES PART IN HEALTH FAIRS, AND OFFERS FREE PRESENTATIONS ON SUBJECTS RELATED TO ADDICTION OR MENTAL HEALTH

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
FOUR COUNTY COMPREHENSIVE MENTAL HEALTH
CENTER INC

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2010

Open to Public
Inspection

Employer identification number

35-1362298

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed. ▶ ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

2

Enter total number of section 501(c)(3) and government organizations

▶

3

Enter total number of other organizations

▶

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) LIVING ALLOTMENT - SUPERVISED GROUP LIVING	17	42,850			
(2) LIVING ALLOTMENT - ALTERNATIVE FAMILIES FOR CHILDREN	18	759,167			
(3) LIVING ALLOTMENT - MISC		1,739			

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 FOUR COUNTY MAKES ASSISTANCE AVAILABLE TO ELIGIBLE PERSONS TO FURTHER THE HEALTHCARE IN THE COMMUNITY

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization FOUR COUNTY COMPREHENSIVE MENTAL HEALTH CENTER INC	Employer identification number 35-1362298
---	--

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		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax idemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)		
1b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain		
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?		
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		
<input type="checkbox"/> Compensation committee		
<input checked="" type="checkbox"/> Written employment contract		
<input type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Compensation survey or study		
<input type="checkbox"/> Form 990 of other organizations		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a Receive a severance payment or change-of-control payment from the organization or a related organization?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		No
c Participate in, or receive payment from, an equity-based compensation arrangement?		No
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 only must complete lines 5-9.		
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?		No
b Any related organization?		No
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?		No
b Any related organization?		No
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		No
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		No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies 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) Retirement and other 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 reportable compensation				
(1) LAWRENCE ULRICH	(i) (ii)	178,653 0	1,550 0	5,000 0	6,294 0	3,169 0	194,666 0	 0
(2) JANE SEYS	(i) (ii)	174,957 0	1,550 0	2,929 0	7,085 0	2,929 0	189,450 0	 0
(3) JOHN YARLING	(i) (ii)	252,203 0	2,300 0	0 0	9,152 0	29,903 0	293,558 0	 0
(4) KATHLEEN MILLER	(i) (ii)	212,386 0	2,200 0	0 0	2,648 0	5,378 0	222,612 0	 0
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
------------	------------------	-------------

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization FOUR COUNTY COMPREHENSIVE MENTAL HEALTH CENTER INC	Employer identification number 35-1362298
--	---

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6		THE ORGANIZATION HAS TWO MEMBERSHIP CLASSES WHICH INCLUDE HONORARY MEMBERS AND BOARD OF DIRECTORS HONORARY MEMBERSHIPS ARE GRANTED ON A YEAR-TO-YEAR BASIS AND ATTAINED BY CONTRIBUTING ONE DOLLAR OR ANY MULTIPLE THEREOF HONORARY MEMBERS DO NOT HAVE VOTING RIGHTS BOARD OF DIRECTORS ARE ELECTED TO SERVE AS THE GOVERNING BODY OF THE ORGANIZATION

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		THE COUNTY COMMISSIONERS OR COUNTY COUNCIL OF CASS, FULTON, MIAMI, AND PULASKI EACH SELECT ONE MEMBER TO SERVE ON THE BOARD OF DIRECTORS WHILE THE OTHER MEMBERS ARE ELECTED BY THE EXISTING MEMBERS AT THE ANNUAL MEETING OF THE ORGANIZATION VACANCIES CAN BE FILLED BY REMAINING DIRECTORS OR BY THE COUNTY COMMISSIONERS OR COUNTY COUNCIL OF THE APPROPRIATE COUNTY

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE PROCESS OF REVIEWING THE FORM 990 ENTAILS A DETAILED REVIEW OF THE FORM 990 BY THE ORGANIZATION'S CEO AND ACCOUNTING PERSONNEL. THE GOVERNING BODY REVIEWS AND APPROVES THE FORM 990 AND THE FINAL FORM INCLUDING REQUESTED SCHEDULES, AS ULTIMATELY FILED WITH THE IRS, IS PROVIDED TO EACH VOTING MEMBER OF THE ORGANIZATION'S GOVERNING BODY PRIOR TO FILING.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	THE WRITTEN CONFLICT OF INTEREST POLICY IS REGULARLY AND CONSISTENTLY MONITORED AND COMPLIANCE IS ENFORCED BY THE BOARD PRESIDENT THE SCOPE OF THIS POLICY INCLUDES ALL DIRECTORS, OFFICERS, AND ASSOCIATES THE POLICY IS IN PLACE TO ASSIST FOUR COUNTY COUNSELING CENTER DIRECTORS, OFFICERS, ASSOCIATES, AND AGENTS WHO GOVERN AND ADMINISTER FOUR COUNTY COUNSELING CENTER AFFAIRS TO RESOLVE SITUATIONS THAT INVOLVE A DUAL INTEREST OR THAT MAY BE INTERPRETED AS A CONFLICT OF INTEREST AND TO DEFINE CONFLICT OF INTEREST SITUATIONS AND PROCEDURES TO FOLLOW ONCE THEY ARE DISCLOSED THE COVERED PERSONS ARE HELD TO A STRICT RULE OF HONEST AND FAIR DEALING BETWEEN THEMSELVES AND THE ORGANIZATION THEY SHALL NOT USE THEIR POSITIONS, OR KNOWLEDGE GAINED THEREFROM, IN SUCH A WAY THAT A CONFLICT MIGHT ARISE BETWEEN THE INTEREST IN THE ORGANIZATION AND THAT OF THE INDIVIDUAL A SELF DISCLOSURE FROM COVERED PERSONS TO OTHER BOARD MEMBERS IS REQUIRED ON ANY POTENTIAL CONFLICTS OF INTEREST ANY DIRECTOR HAVING A DUALITY OF INTEREST OR POSSIBLE CONFLICT OF INTEREST ON ANY MATTER SHOULD NOT VOTE OR USE HIS OR HER PERSONAL INFLUENCE ON THE MATTER, AND HE OR SHE SHOULD NOT BE COUNTED IN DETERMINING THE QUORUM FOR THE MEETING, EVEN WHERE PERMITTED BY LAW THE MINUTES OF THE MEETING SHOULD REFLECT A DISCLOSURE WAS MADE, THE ABSTENTION FROM VOTING, AND THAT A QUORUM WAS PRESENT

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	HUMAN RESOURCES COLLECTS REVIEWS FROM STAFF AND BOARD MEMBERS AND PRESENTS TO THE EXECUTIVE COMMITTEE THEY REVIEW, DRAFT AND PRESENT TO THE WHOLE BOARD FOR DISCUSSION AND APPROVAL, THEN PROVIDE THIS TO THE CEO

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST

Identifier	Return Reference	Explanation
OVERSIGHT OF AUDIT	FORM 990, PART XI, LINE 2C	THE BOARD OF DIRECTORS ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF THE FINANCIAL STATEMENTS AND NO PROCESSES HAVE CHANGED FROM PRIOR YEAR

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
FOUR COUNTY COMPREHENSIVE MENTAL HEALTH
CENTER INC

Employer identification number

35-1362298

Part I

Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(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 (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(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	(g) Section 512(b)(13) controlled organization	
						Yes	No

Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(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, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) KECHEL TOWERS LP 1015 MICHIGAN AVENUE LOGANSPO RT, IN46947 35-2059735	REAL ESTATE MANAGEMENT	IN	N/A									

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(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
(1) COMPASS SQUARE DEVELOPMENT 1015 MICHIGAN AVE LOGANSPO RT, IN46947 35-2059731	REAL ESTATE FOR LOW-INCOME HOUSING	IN	N/A	C	7	25	75 000 %

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

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

b

Gift, grant, or capital contribution to other organization(s)

c

Gift, grant, or capital contribution from other organization(s)

d

Loans or loan guarantees to or for other organization(s)

e

Loans or loan guarantees by other organization(s)

f

Sale of assets to other organization(s)

g

Purchase of assets from other organization(s)

h

Exchange of assets

i

Lease of facilities, equipment, or other assets to other organization(s)

j

Lease of facilities, equipment, or other assets from other organization(s)

k

Performance of services or membership or fundraising solicitations for other organization(s)

l

Performance of services or membership or fundraising solicitations by other organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets

n

Sharing of paid employees

o

Reimbursement paid to other organization for expenses

p

Reimbursement paid by other organization for expenses

q

Other transfer of cash or property to other organization(s)

r

Other transfer of cash or property from other organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

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	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2010

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.

[illegible]

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
------------	------------------	-------------

❖ *Four County Counseling Center*
Your Courage, Our Guidance

FINANCIAL STATEMENTS

AND

SUPPLEMENTARY INFORMATION

JUNE 30, 2011 AND 2010

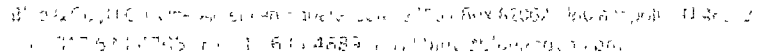
CPA ADVISORS



FOUR COUNTY COUNSELING CENTER, INC.

TABLE OF CONTENTS JUNE 30, 2011 AND 2010

	Page
Report of Independent Auditors	1
Financial Statements	
Statements of Financial Position	3
Statements of Activities and Changes in Net Assets	4
Statements of Cash Flows	5
Notes to Financial Statements	6
Supplementary Information	
Schedule of Expenditures of Federal Awards - Year Ended June 30, 2011.....	16
Schedule of Expenditures of State and Local Awards – Year Ended June 30, 2011	17
Report of Independent Auditors on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18
Report of Independent Auditors on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.....	20
Schedule of Findings and Questioned Costs - Year Ended June 30, 2011	22



Board of Directors
Four County Counseling Center, Inc.
Logansport, Indiana

We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources issued by the Indiana State Board of Accounts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In accordance with *Government Auditing Standards*, we have issued our report dated October 19, 2011 on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Board of Directors
Four County Counseling Center, Inc.
Logansport, Indiana

Our audits were conducted for the purpose of forming an opinion on the basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the financial statements. Such information is the responsibility of management, was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Blue & Co., LLC

October 19, 2011

FOUR COUNTY COUNSELING CENTER, INC.

STATEMENTS OF FINANCIAL POSITION JUNE 30, 2011 AND 2010

ASSETS		
	2011	2010
Current assets		
Cash and cash equivalents	\$ 2,155,685	\$ 3,800,499
Patient accounts receivable, less allowances for doubtful accounts of \$423,658 in 2011 and \$433,568 in 2010	1,070,722	980,138
Investments	968,996	168,996
Other receivables	1,469,249	926,023
Prepaid expenses and other	55,037	79,843
Total current assets	5,719,689	5,955,499
Net property and equipment	1,747,090	1,830,293
Assets whose use is limited	320,589	318,179
Total assets	<u>\$ 7,787,368</u>	<u>\$ 8,103,971</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Line of credit	\$ 75,000	\$ -0-
Current portion of long-term debt	31,928	24,288
Accounts payable and other liabilities	163,812	93,018
Accrued salaries and wages	480,339	406,390
Accrued employee benefits	641,778	668,481
Estimated third-party settlements	215,853	521,484
Total current liabilities	1,608,710	1,713,661
Long-term debt	-0-	31,928
Total liabilities	1,608,710	1,745,589
Net assets - unrestricted	6,178,658	6,358,382
Total liabilities and net assets	<u>\$ 7,787,368</u>	<u>\$ 8,103,971</u>

See accompanying notes to financial statements.

FOUR COUNTY COUNSELING CENTER, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS YEARS ENDED JUNE 30, 2011 AND 2010

	2011	2010
Revenue and support		
Net patient service revenue	\$ 9,809,146	\$ 11,020,186
Public support		
Federal funds	675,133	767,357
State funds	1,747,885	1,196,021
County funds	460,305	567,297
Administrative outreach	1,145,000	885,340
Other grants	575,352	610,534
Total public support	4,603,675	4,026,549
Total revenue and support	14,412,821	15,046,735
Operating expenses		
Salaries and wages	8,326,737	8,588,194
Employee benefits	2,490,139	2,384,352
Contract services, maintenance, utilities and other operating expenses	1,093,414	1,378,021
Purchased services and insurance	257,290	244,452
Travel	196,215	282,990
Lease	211,417	242,799
Medical, living allotment and supplies	1,146,246	1,179,847
Bad debts	713,801	581,249
Depreciation	311,664	312,839
Interest	2,942	4,123
Total operating expenses	14,749,865	15,198,866
Operating loss	(337,044)	(152,131)
Nonoperating revenue		
Interest income	30,530	61,518
Other income	74,403	45,592
Rent	52,387	46,815
Total nonoperating revenue	157,320	153,925
Excess revenues over expenses/ change in net assets	(179,724)	1,794
Net assets, beginning of year	6,358,382	6,356,588
Net assets, end of year	\$ 6,178,658	\$ 6,358,382

See accompanying notes to financial statements.

FOUR COUNTY COUNSELING CENTER, INC.

STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2011 AND 2010

	2011	2010
Operating activities		
Change in net assets	\$ (179,724)	\$ 1,794
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Depreciation	311,664	312,839
Bad debts	713,801	581,249
Changes in operating assets and liabilities		
Patient accounts receivable	(804,385)	(580,982)
Other receivables	(543,226)	657,462
Prepaid expenses and other	24,806	6,401
Accounts payable and other liabilities	70,794	12,618
Accrued salaries and wages	73,949	38,860
Accrued employee benefits	(26,703)	7,491
Estimated third-party settlements	(305,631)	59,687
Net cash flows from operating activities	(664,655)	1,097,419
Investing activities		
Additions to property and equipment	(228,461)	(349,246)
Purchase of investments	(800,000)	-0-
Proceeds from the maturity of investments	-0-	1,212,685
Change in assets whose use is limited	(2,410)	(4,067)
Net cash flows from investing activities	(1,030,871)	859,372
Financing activities		
Proceeds from line of credit	75,000	-0-
Principal payments on long-term debt	(24,288)	(32,386)
Net cash flows from financing activities	50,712	(32,386)
Change in cash and cash equivalents	(1,644,814)	1,924,405
Cash and cash equivalents, beginning of year	3,800,499	1,876,094
Cash and cash equivalents, end of year	<u>\$ 2,155,685</u>	<u>\$ 3,800,499</u>

See accompanying notes to financial statements.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011 AND 2010

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Four County Counseling Center, Inc. (the Center) was incorporated in accordance with the Indiana Not-For-Profit Corporation Act. The Center provides comprehensive services to the mentally ill. The Center focuses on the treatment and prevention of mental illness and emotional disturbances of children and adults. The Center employs qualified psychiatrists, psychologists, social workers and others to consult with and treat individuals using the facilities of the Center. These services are currently delivered throughout the Indiana counties of Cass, Miami, Fulton and Pulaski and include outpatient care, partial hospitalization, home based services, substance abuse treatment and prevention, consultation, screening, 24-hour emergency services, community support and education, inpatient treatment and residential services. The Center receives a majority of its revenue from client services and federal, state and county grants.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Patient Service Revenue and Patient Accounts Receivable

Patient service revenue and patient accounts receivable are recorded at the net realizable amounts based on established charges when the patient service is rendered. The Center has agreements with third-party payers that provide for payments to the Center at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, discounted charges and per diem payments. Charges for services to patients are primarily based on the patients' ability to pay. The allowances offset against patient accounts receivable represents management's estimate of the expected losses to be realized, and is based on historical experience, current economic conditions, and other relevant factors.

Given the current regulatory and reimbursement environment, there can be no assurances that adequate reimbursement levels will continue to be available for the services provided by the Center. Significant limits on the scope of services reimbursed and on reimbursement rates and fees could have a material adverse effect on the Center's liquidity, financial condition, results of operations and cash flows.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011 AND 2010

Public Support

The Center receives federal and state grants for providing services in specific program areas. Receipt of these funds is subject to the fulfillment of certain obligations by the Center as prescribed by these programs and funds may be subject to repayment upon a determination of noncompliance made by a funding agency.

Indiana state law stipulates that the counties served by comprehensive community mental health centers provide the centers a minimum designated amount per the county assessed value growth quotient determined by Department of Local Government Finance. Tax receipts are designated to be remitted to the centers by June and December of each year. The Center recognizes the county tax receipts as income in the period the funds are due from the counties. Accordingly, amounts are recorded as other receivables or deferred revenue based upon the timing of the actual receipts.

The Center has a contract with the State of Indiana Division of Mental Health and Addiction to provide community mental health services. The State has a performance based reimbursement system. Under this program, the Center is paid a fixed quarterly amount for outcome measures and a performance based quarterly amount for process measures with a possible bonus at year-end.

The Center derives a significant portion of its revenue from third-party payors and Federal and state funding programs. The receipt of future revenues by the Center is subject to among other factors, Federal and state policies affecting the health care industry, economic conditions that may include an inability to control expenses in periods of inflation, increased competition, market pressures on premium rates and other conditions, which are impossible to predict.

Charity Care

The Center provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Center does not pursue collection of amounts determined to qualify as charity care, those amounts are not reported as net patient service revenue.

Advertising

The Center expenses advertising costs as they are incurred. Advertising expense for the years ended June 30, 2011 and 2010 was \$23,669 and \$24,562, respectively.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011 AND 2010

Financial Statement Presentation and Net Assets

The Center is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

The Center recognizes all contributions as income in the period received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities and changes in net assets as net assets released from restrictions.

Long-lived assets acquired with gifts of cash restricted for those acquisitions are reported as unrestricted or as temporarily restricted depending on whether there is an explicit, donor-imposed time requirement as to how long the assets must be maintained. Long-lived assets are reported as permanently restricted only if the Center must maintain the assets in perpetuity or if the donor explicitly restricted the proceeds from any future disposition of the assets to reinvestment in long-lived assets.

Cash and Cash Equivalents

The Center considers highly liquid investments available for operating purposes with an original maturity of 90 days or less to be cash and cash equivalents. The Center maintains its cash in bank deposits accounts, which, at times may exceed federally insured limits. The Center has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Investments and Investment Income

Investments consist of certificates of deposit and are reported at contract value, which approximates fair value.

Investment income includes interest and is reported as nonoperating revenue in the statements of activities. Interest income is recorded on the accrual basis.

Other Receivables

Other receivables consist primarily of amounts due from grants, administrative outreach, Medicaid Rehabilitation Option (MRO) and county taxes.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011 AND 2010

Property and Equipment and Depreciation

Property and equipment are stated at cost, or if donated, at fair market value at the date of donation, and include expenditures for new additions and repairs which substantially increase the useful lives of existing property and equipment. Maintenance, repairs, and minor renewals are expensed as incurred. When properties are retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts and any resulting gain or loss for the period is recognized.

Depreciation is provided over the estimated useful life of each class of depreciable asset ranging from 3 to 30 years and is computed using the straight-line method.

Assets Whose Use Limited

Assets whose use is limited are funds to be expended for their intended purpose. The funds are designated by the Centers Board of Directors to be used to acquire buildings, property and equipment, as well as for other purposes as the Board decides. The assets whose use is limited consist of cash.

Estimated Third-Party Settlements

Estimated third-party settlements for Medicare, Medicaid, Medicaid Rehab Option (MRO), grants and other governmental programs reflect the difference between interim reimbursement and reimbursement as determined by contractual agreements and third-party audits. In addition, estimated third-party settlements reflect the difference owed to or by the Center after such reports have been audited.

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. The difference between computed reimbursement and interim reimbursement is reflected as a receivable from or payable to the third-party program.

Performance Indicator

The statements of activities and changes in net assets include a performance indicator called excess revenue over expenses/change in net assets. Consistent with industry practice, the performance indicator does not include certain changes in unrestricted net assets such as unrealized gain and loss on investments other than trading securities and contributions of long-lived assets.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011 AND 2010

Income Taxes

The Center is organized as a not-for-profit corporation under Section 501(c) (3) of the United States Internal Revenue Code. As such, the Center is generally exempt from income taxes. However, the Center is required to file Federal Form 990 – Return of Organization Exempt from Income Tax which is an informational return only.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Center and recognize a tax liability if the Center has taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. Management has analyzed the tax positions taken by the Center, and has concluded that as of June 30, 2011 and 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying financial statements. The Center is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Subsequent Events

The Center has evaluated events or transactions occurring subsequent to the financial position date for recognition and disclosure in the accompanying financial statements through the date the financial statements are available to be issued which is October 19, 2011.

2. CHARITY CARE

The amount of charges foregone for services and supplies furnished under the Center's charity care policy aggregated to \$2,548,238 and \$3,011,975 in 2011 and 2010, respectively. These amounts include reductions in fees based on the client's ability to pay and client services performed free of charge. These charges are not included in net patient service revenue. The relationship of charity care to gross charges (services billed at established rates) is as follows for 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Gross charges	\$ 21,289,701	\$ 21,337,347
Less deductions		
Charity care	2,548,238	3,011,975
Contractual adjustments	8,932,317	7,305,186
Net patient service revenue	<u>\$ 9,809,146</u>	<u>\$ 11,020,186</u>

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011 AND 2010

3. NET PATIENT SERVICE REVENUE

The Center has agreements with third-party payors including Medicare, Medicaid and State of Indiana and other commercial insurance carriers that provide for payments to the Center at amounts different from its established rates.

The following is a schedule of gross service charges by category, charity care and contractual adjustments.

	2011	2010
Service charges		
Inpatient	\$ 2,295,741	\$ 2,369,935
Residential	3,959,186	4,898,592
Partial hospitalization	298,570	777,665
Outpatient	4,601,637	3,797,909
Community support	1,849,972	2,387,536
Medical clinic	4,409,492	3,367,048
Substance abuse	1,540,987	1,424,114
Home based	1,934,535	1,952,442
Supportive employment	399,581	362,106
	<u>21,289,701</u>	<u>21,337,347</u>
Less charity care charges foregone and contractual adjustments	<u>11,480,555</u>	<u>10,317,161</u>
Net patient service revenue	<u>\$ 9,809,146</u>	<u>\$ 11,020,186</u>

4. INVESTMENTS

Investments consist of certificates of deposit as of June 30, 2011 and 2010 in the amounts of \$968,996 and \$168,996, respectively. Investment income consists of interest in the amount of \$30,530 and \$61,518 for 2011 and 2010, respectively.

5. PROPERTY AND EQUIPMENT

A summary of property and equipment as of June 30, 2011 and 2010 follows:

	2011	2010
Buildings and improvements	\$ 4,376,875	\$ 4,361,244
Equipment and other	<u>3,678,746</u>	<u>3,465,916</u>
	8,055,621	7,827,160
Less accumulated depreciation	<u>6,308,531</u>	<u>5,996,867</u>
Property and equipment, net	<u>\$ 1,747,090</u>	<u>\$ 1,830,293</u>

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011 AND 2010

6. LONG-TERM DEBT

A summary of long-term debt as of June 30, 2011 and 2010 follows:

	2011	2010
6.00% fixed rate note payable to a bank in monthly installments of \$2,250 including interest, due July 2011; secured by certificates of deposit	\$ 31,928	\$ 56,216
Less current portion	31,928	24,288
Total long-term debt	<u>\$ -0-</u>	<u>\$ 31,928</u>

The Center paid \$2,942 and \$4,123 in interest for the years ended June 30, 2011 and 2010, respectively.

7. LINE OF CREDIT

The Center has a line of credit available with a local financial institution. Amounts outstanding on the line of credit were \$75,000 and \$-0- as of June 30, 2011 and 2010. As of June 30, 2011, the line of credit maximum amount was \$650,000 bearing interest at 1% above the prime rate, but not to be less than 5% or to exceed 18%. The rate is reset monthly. The line of credit is secured by accounts receivable, property and equipment and deposits held with the financial institution and expires in May 2012.

8. COMMITMENTS AND CONTINGENCIES

Medical Malpractice

The State of Indiana puts a judgment cap of \$1,250,000 on malpractice claims for those institutions and individual physicians willing to participate in the State funded insurance "pool" and requires that an institution/physician be responsible for the first \$250,000 of every claim and the State will fund the remaining balance of each claim.

In addition to the above, the State also requires that each individual physician carry a policy year aggregate limit of \$750,000 and the institution (based upon size) carry a \$5,000,000 policy year aggregate limit.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011 AND 2010

The Center has eliminated its risk by purchasing an insurance policy that covers all claims for the required \$250,000 occurrence limit and the \$5,000,000 statutory aggregate limit for the institution and a \$250,000 occurrence and \$750,000 statutory aggregate limit for each scheduled physician.

In addition to the above limits, the insurance policy also provides an umbrella professional liability limit of \$2,000,000 that pays claims over the initial \$250,000 for any instances in which the state funded insurance pool does not cover the claim.

Litigation

The Center is involved in certain litigation arising in the course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the Center's future financial position, results from operations and cash flows.

9. CONCENTRATIONS OF CREDIT RISK

The Center is primarily located in Logansport, Indiana. The Center grants credit without collateral to its patients, most of who are residents in areas the Center serves. Accounts receivable and gross patient service revenue from patients and third-party payors were composed as follows as of June 30:

	Receivable		Revenue	
	2011	2010	2011	2010
Medicaid	51%	49%	63%	62%
Medicare	9%	11%	8%	9%
Other Third Party Payors	19%	12%	9%	7%
Patients	21%	28%	20%	22%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

10. RETIREMENT PLAN

The Center maintains a contributory defined contribution plan, which covers substantially all employees. The Center's policy is to calculate the retirement plan expense annually and fund the plan based upon this calculation. The Center recognized retirement plan expense of \$181,087 and \$335,630 for 2011 and 2010, respectively.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011 AND 2010

11. SELF-INSURED HEALTH, DENTAL AND SHORT-TERM DISABILITY PLAN

The Center provides self-insured health, dental and short-term disability benefits to its employees. The related costs for 2011 and 2010 are \$1,507,148 and \$1,149,814, respectively. The Center purchased insurance which limits its exposure for individual claims to \$40,000 and an aggregate exposure of approximately \$1,150,000.

12. RELATED PARTY TRANSACTIONS

The Center is a 75% owner in a for-profit corporation (Compass Square Development, Inc.) which was established to be the general partner with 0.01% ownership in Kechel Towers, L.P. (the Limited Partnership). Compass Square Development, Inc.'s financial statements are not material to the Center's financial statements. As such, the Center's financial statements do not include the financial position, results of operations and cash flows of Campus Square Development, Inc.

The Limited Partnership, an Indiana limited partnership, was organized on October 15, 1998 to own, develop, improve, maintain and operate a 23-unit low-income housing residential apartment complex.

The Limited Partnership received low-income housing and historic tax credits. The Limited Partnership, which is under calendar year reporting, has total assets of \$1,389,129 and \$1,462,723; total liabilities of \$938,626 and \$932,258; and partner's capital of \$444,503 and \$530,465 respectively as of December 31, 2010 and 2009. Losses for the years ended December 31, 2010 and 2009 were \$85,962 and \$85,095, respectively. Included in the losses is depreciation expense of \$79,735 and \$79,109 for the years ended December 31, 2010 and 2009. The Limited Partnership is not consolidated with the Center's financial statements as the limited partner maintains kick out rights.

The Center has a Facility Participation Agreement with Affiliated Service Providers of Indiana, Inc. (ASPIN) to provide behavioral health care covered services in ASPIN's network. The Center received approximately \$1,160,000 and \$683,000 in State and Federal pass through funds from ASPIN for services provided for the years ended June 30, 2011 and 2010, respectively. In addition, the Center paid approximately \$15,000 in membership fees to ASPIN for the years ended June 30, 2011 and 2010.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2011 AND 2010

13. FUNCTIONAL EXPENSES

The Center's expenses by function for the years ended June 30, 2011 and 2010 is as follows:

	2011	2010
Behavioral healthcare expenses	\$ 11,591,993	\$ 12,287,802
General and administrative expenses	3,157,872	2,911,064
	<u>\$ 14,749,865</u>	<u>\$ 15,198,866</u>

14. FAIR VALUE OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used by the Center in estimating the fair value of its financial instruments:

- Cash and cash equivalents, accounts payable, accrued expenses and estimated contractual settlements: The carrying amount reported in the statements of financial position for cash and cash equivalents, accounts payable, accrued expenses and estimated contractual settlements approximate fair value based on short-term maturity.
- Long-term debt: Fair value of the Center's note payable is based on the net present value of the future payments, based on an interest rate commensurate with what the Center could obtain in the open market. The fair value of the Center's remaining long-term debt approximates carrying value based on short-term maturity.

SUPPLEMENTARY INFORMATION

FOUR COUNTY COUNSELING CENTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2011

Program	Grant ID #	CFDA Number	Federal Expenditures
Major program			
Substance Abuse Prevention and Treatment (SAPT) Block Grant - DHHS - Indiana Division of Mental Health - Affiliated Service Providers of Indiana	09-11-HO-0558	93 959	\$ 491,558
Non-major programs			
Block Grant for Community Mental Health Services - DHHS - Indiana Division of Mental Health - Affiliated Service Providers of Indiana	09-11-HO-0558	93 958	67,590
Social Services Block Grant - DHHS - Indiana Division of Mental Health - Affiliated Service Providers of Indiana	09-11-HO-0558	93 667	60,577
Rehabilitative Services - Vocational Rehab - Department of Education - Indiana Family and Social Services Administration	09-11-OX-0558	84 126A	55,408
Total non-major programs			183,575
Total federal expenditures			\$ 675,133

Basis of Presentation

The accompanying schedule of expenditures of federal awards of Four County Counseling Center, Inc. for the year ended June 30, 2011 is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some of the amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

FOUR COUNTY COUNSELING CENTER, INC.

SCHEDULE OF EXPENDITURES OF STATE AND LOCAL AWARDS YEAR ENDED JUNE 30, 2011

<u>Grantor</u>	<u>Expenditures</u>
State	
Indiana Division of Mental Health and Addiction Managed Care Provider Agreement 7/1/10 - 6/30/11	\$ 1,747,885
Local	
Cass, Miami, Fulton and Pulaski County tax levies	<u>460,305</u>
Total state and local awards	<u><u>\$ 2,208,190</u></u>

Note – The accompanying schedule of expenditures of state and local awards for the year ended June 30, 2011, includes the state and local award activity of the Center and is presented on the accrual basis of accounting. The basic financial statement classifications may include other financial activity for reporting purposes. Therefore, some of the amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.



BLUE BOOK OF GOVERNMENTAL ACCOUNTING
2011 EDITION
PUBLISHED BY THE INDIANA STATE BOARD OF ACCOUNTS

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

Board of Directors
Four County Counseling Center, Inc.
Logansport, Indiana

We have audited the financial statements of Four County Counseling Center (the Center) as of and for the year ended June 30, 2011, and have issued our report thereon dated October 19, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources issued by the Indiana State Board of Accounts.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Board of Directors
Four County Counseling Center, Inc.
Logansport, Indiana

Compliance and Other Matters

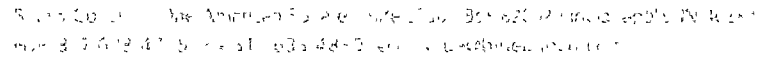
As part of obtaining reasonable assurance about whether the Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect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

We noted certain matters that we reported to management of the Center in a separate letter dated October 19, 2011.

This report is intended solely for the information of the board of directors, management, the cognizant audit agencies, the Indiana Division of Mental Health and Addiction and other federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Blue & Co., LLC

October 19, 2011



Board of Directors
Four County Counseling Center, Inc.
Logansport, Indiana

We have audited the compliance of Four County Counseling Center (the Center) with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended June 30, 2011. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Center's management. Our responsibility is to express an opinion on the Center's compliance based on our audit.

In our opinion, the Center complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Board of Directors
Four County Counseling Center, Inc.
Logansport, Indiana

Internal Control Over Compliance

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Center's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information of the board of directors, management, the cognizant audit agencies, the Indiana Division of Mental Health and Addiction other federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Blue & Co., LLC

October 19, 2011

FOUR COUNTY COUNSELING CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ yes ☒ none noted

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal controls over major programs:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiency(ies) identified that are not considered to be material weakness(es)? ☐ yes ☒ none noted

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? ☐ yes ☒ no

Identification of major program:

CFDA Number
93.959

Name of Federal Program or Cluster
Substance Abuse Prevention and
Treatment (SAPT) Block Grant

Dollar threshold used to distinguish between type A and B programs: \$300,000

Auditee qualified as low-risk auditee? ☐ yes ☒ no

Section II – Findings related to financial statements reported in accordance with Government Auditing Standards:

None reported

Section III – Findings and questioned costs relating to Federal awards:

None reported

FOUR COUNTY COUNSELING CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

Section IV – Summary schedule of prior audit findings:

2010-1 – Material weakness related to prepaid MRO match:

Condition, criteria and context – During our procedures performed relating to the prepaid expenses, we noted that there was no supporting documentation for prepaid MRO match expense of \$599,905 as of June 30, 2010.

Recommendation – We recommend management to continue reviewing the financial statements on a monthly basis and ensure there is adequate documentation to support the amounts in the financial statements.

Current Status – Management concurs with audit finding 2010-1. The Center will make a dedicated effort to ensure the amounts in the financial statements are appropriately supported. No issues were noted during the current year audit.