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Form 990

Return of Organization Exempt From Income Tax

2011

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

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

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 07-01-2011 and ending 06-30-2012

B Check if applicable

Address change

Name change

Initial return

Terminated

Amended return

Application pending

C Name of organization
FOUR COUNTY COMPREHENSIVE MENTAL HEALTH CENTER INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
1015 MICHIGAN AVENUECity or town, state or country, and ZIP + 4
LOGANSFORT, IN 469471526F Name and address of principal officer
CJ DAVIS
1015 MICHIGAN AVENUE
LOGANSFORT, IN 469471526

D Employer identification number

35-1362298

E Telephone number

(574) 722-5151

G Gross receipts \$ 16,080,854

I Tax-exempt status 501(c)(3) 501(c) () (insert no) 4947(a)(1) or 527H(a) Is this a group return for affiliates? Yes NoH(b) Are all affiliates included? Yes No
If "No," attach a list (see instructions)

H(c) Group exemption number ►

J Website: ► WWW FOURCOUNTY.ORG

K Form of organization Corporation Trust Association Other ► L Year of formation 1973 M State of legal domicile IN

Part I Summary

1 Briefly describe the organization's mission or most significant activities
TO PROVIDE QUALITY MENTAL HEALTH CARE

2 Check this box ► 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 11

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 11

5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)

5 246

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

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	4,603,675	4,362,306
9 Program service revenue (Part VIII, line 2g)	9,809,146	11,556,645
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	30,530	51,972
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	126,790	70,450
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,570,141	16,041,373

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	806,057	647,382
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)	10,816,876	10,877,480
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ►0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,126,932	3,732,343
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	14,749,865	15,257,205
19 Revenue less expenses Subtract line 18 from line 12	-179,724	784,168

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	7,787,368	9,149,677
21 Total liabilities (Part X, line 26)	1,608,710	2,186,851
22 Net assets or fund balances Subtract line 21 from line 20	6,178,658	6,962,826

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

2013-04-26

Date

CJ DAVIS CEO

Type or print name and title

Paid Preparer's Use Only

Preparer's signature	KEISHA CORSO CPA	Date	Check if self-employed ► <input type="checkbox"/>	Preparer's taxpayer identification number (see instructions) P00852354
Firm's name (or yours if self-employed), address, and ZIP + 4	BLUE & CO LLC ONE AMERICAN SQUARE 2200 INDIANAPOLIS, IN 46282	EIN ► 35-1178661	Phone no ► (317) 633-4705	

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

Part III Statement of Program Service AccomplishmentsCheck 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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ 6,678,173 including grants of \$) (Revenue \$ 6,218,549)

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 BECAUSE THE CENTER DOES NOT PURSUE COLLECTION OF AMOUNTS DETERMINED TO QUALIFY AS CHARITY CARE. THESE AMOUNTS ARE NOT REPORTED AS NET SERVICE REVENUE. THE AMOUNT OF CHARGES FORGONE FOR SERVICES AND SUPPLIES FURNISHED UNDER THE CENTER'S CHARITY CARE POLICY IS \$2,891,079 IN 2012. THE AMOUNT INCLUDES REDUCTIONS IN FEES BASED ON THE CLIENT'S ABILITY TO PAY AND CLIENT SERVICES PERFORMED FREE OF CHARGE. PLEASE CONTACT THE COMMUNITY RELATIONS DEPARTMENT FOR ADDITIONAL DETAILS RELATED TO THE CENTER'S EXEMPT PURPOSE

4b (Code) (Expenses \$ 2,315,636 including grants of \$) (Revenue \$ 2,156,263)

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 \$ 1,121,501 including grants of \$ 647,382) (Revenue \$ 1,044,314)

ALTERNATIVE FAMILIES FOR CHILDREN THERAPEUTIC FOSTER CARE. AN 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

(Code) (Expenses \$ 2,295,507 including grants of \$) (Revenue \$ 2,137,519)

4d Other program services (Describe in Schedule O)

(Expenses \$ 2,295,507 including grants of \$) (Revenue \$ 2,137,519)

4e Total program service expenses \$ 12,410,817

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, *Schedule of Contributors* (see instructions)?

3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

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? If "Yes," complete Schedule C, Part II

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? If "Yes," complete Schedule C, Part III

6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV

10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V

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? If "Yes," complete Schedule D, Part VI

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? If "Yes," complete Schedule D, Part VII

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? If "Yes," complete Schedule D, Part VIII

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? If "Yes," complete Schedule D, Part IX

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X

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)? If "Yes," complete Schedule D, Part X

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII

b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Part I

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.? If "Yes," complete Schedule F, Part II and IV

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.? If "Yes," complete Schedule F, Part III and IV

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? If "Yes," complete Schedule G, Part I

18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II

19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III

20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H

b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** All Form 990 filers that operated one or more hospitals must attach audited financial statements

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6		No
7		No
8		No
9		No
10		No
11a	Yes	
11b		No
11c		No
11d		No
11e	Yes	
11f	Yes	
12a	Yes	
12b		No
13		No
14a		No
14b		No
15		No
16		No
17		No
18		No
19		No
20a	Yes	
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? If "Yes," complete Schedule I, Parts I and II	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? If "Yes," complete Schedule I, Parts I and III	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? If "Yes," complete Schedule J	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? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25	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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part 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? If "Yes," complete Schedule L, Part II	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? If "Yes," complete Schedule L, Part III	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)	28a		No
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c		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 owner? If "Yes," complete Schedule L, Part IV	29		No
30	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30		No
31	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31		No
32	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32		No
33	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33		No
34	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	34	Yes	
35a	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	35a	Yes	
b	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35b		No
36	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	36		No
37	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	37		No
38	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	38	Yes	
Note. All Form 990 filers are required to complete Schedule O				

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	50
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	246
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes
<p>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>			
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 or securities 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).	7a	No
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?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	No
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	No
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
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?	9a	
9	Sponsoring organizations maintaining donor advised funds.	9b	
a	Did the organization make any taxable distributions under section 4966?	10a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	10b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12	11a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	11b	
11	Section 501(c)(12) organizations. Enter	12a	
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?	12b	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	13a	
a	Is the organization licensed to issue qualified health plans in more than one state? Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state	13b	
b	Enter the aggregate amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13c	
c	Enter the aggregate amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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

1a Enter the number of voting members of the governing body at the end of the tax year **1a** 11

b Enter the number of voting members included in line 1a, above, who are independent **1b** 11

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** Yes

5 Did the organization become aware during the year of a significant diversion of the organization's assets? **5** No

6 Did the organization have members or stockholders? **6** Yes

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? **7a** Yes

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? **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.)

10a Did the organization have local chapters, branches, or affiliates? **10a** No

b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? **10b**

11a Has the organization provided a complete 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 the Form 990 **12a** Yes

12a Did the organization have a written conflict of interest policy? If "No," go to line 13 **12b** Yes

b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? **12c** Yes

c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done **13** Yes

13 Did the organization have a written whistleblower policy? **14** Yes

14 Did the organization have a written document retention and destruction policy? **15** 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? **16b**

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed IN

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 made these available. Check all that apply

Own website Another's website Upon request

19 Describe in Schedule O whether (and if so, how), the organization made 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
LOGANSFORT, 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, or 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 organizations compensated any current or former officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(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
		Or director	Individual trustee	Institutional Trustee	Officer	Key Employee			
(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) SHARON EDWARDS BOARD MEMBER	2 00	X					0	0	0
(6) MARY SUE LINK BOARD MEMBER	2 00	X					0	0	0
(7) CHRISTINE FARNHAM BOARD MEMBER	2 00	X					0	0	0
(8) ALAN HIZER BOARD MEMBER	2 00	X					0	0	0
(9) MIKE MCGEE BOARD MEMBER	2 00	X					0	0	0
(10) RICHARD RUSK BOARD MEMBER	2 00	X					0	0	0
(11) GLORIA CALHOUN BOARD MEMBER	2 00	X					0	0	0
(12) LAWRENCE ULRICH CEO	40 00			X			180,503	0	10,385
(13) KIMBERLY BOWSHER COO	40 00			X			107,079	0	8,842
(14) NANCY STREET-MERRIWEATHER CFO	40 00			X			99,591	0	2,823
(15) JOHN YARLING MEDICAL DIRECTOR	40 00				X		254,795	0	15,379
(16) KATHLEEN MILLER ASSISTANT MEDICAL DIRECTOR	40 00					X	231,696	0	16,134
(17) ELIZABETH STEPHENS ADVANCED PRACTICE NURSE	40 00					X	111,203	0	8,328

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

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization: 9

	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>	3	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>	4	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>	5	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. Report compensation for the calendar year ending with or within the organization's tax year.

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	3,976,521			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	385,785			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		4,362,306			
Program Service Revenue	2a NET PATIENT SERVICE RE	Business Code 621110	11,556,645	11,556,645		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		11,556,645			
	3 Investment income (including dividends, interest and other similar amounts)		26,892			26,892
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
6a Gross rents	(I) Real 27,443					
b Less rental expenses	0					
c Rental income or (loss)	27,443					
d Net rental income or (loss)		27,443			27,443	
7a Gross amount from sales of assets other than inventory	(I) Securities 64,561					
b Less cost or other basis and sales expenses	39,481					
c Gain or (loss)	25,080					
d Net gain or (loss)		25,080			25,080	
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18						
b Less direct expenses	b					
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities See Part IV, line 19						
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances						
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		43,007			43,007	
e Total. Add lines 11a-11d		43,007				
12 Total revenue. See Instructions		16,041,373	11,556,645	0	122,422	

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)

Check if Schedule O contains a response to any question in this Part IX **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 United States See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22	647,382	647,382		
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	840,867	685,307	155,560	
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	7,942,118	6,472,826	1,469,292	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	369,341	301,013	68,328	
9 Other employee benefits	1,116,394	909,861	206,533	
10 Payroll taxes	608,760	496,139	112,621	
11 Fees for services (non-employees)				
a Management				
b Legal	50,700		50,700	
c Accounting	64,958		64,958	
d Lobbying				
e Professional fundraising See Part IV, line 17				
f Investment management fees				
g Other	614,184	491,347	122,837	
12 Advertising and promotion	23,684		23,684	
13 Office expenses	321,856	225,299	96,557	
14 Information technology				
15 Royalties				
16 Occupancy	487,749	390,199	97,550	
17 Travel	249,523	149,714	99,809	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	28,853	17,312	11,541	
20 Interest	12,506	9,379	3,127	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	361,692	271,269	90,423	
23 Insurance	167,181	125,386	41,795	
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	568,564	568,564		
b HOSPITAL ASSESSMENT FEES	428,138	428,138		
c MISCELLANEOUS	250,171	191,112	59,059	
d DUES & SUBSCRIPTIONS	64,371		64,371	
e				
f All other expenses	38,213	30,570	7,643	
25 Total functional expenses. Add lines 1 through 24f	15,257,205	12,410,817	2,846,388	0
26 Joint costs. Check here <input type="checkbox"/> <input checked="" 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) Beginning of year	(B) End of year
Assets	1 Cash—non-interest-bearing	267	1 267
	2 Savings and temporary cash investments	3,124,414	2 3,337,722
	3 Pledges and grants receivable, net	246,547	3
	4 Accounts receivable, net	1,070,722	4 2,091,235
	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)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L		6
	7 Notes and loans receivable, net	1,222,702	7 1,026,248
	8 Inventories for sale or use		8
	9 Prepaid expenses and deferred charges	55,037	9 44,123
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	8,929,806	
	10a		
	b Less accumulated depreciation	6,601,768	1,747,090
			10c 2,328,038
	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	320,589	15 322,044
	16 Total assets. Add lines 1 through 15 (must equal line 34)	7,787,368	16 9,149,677
Liabilities	17 Accounts payable and accrued expenses	1,285,929	17 1,233,654
	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	106,928	23 779,431
	24 Unsecured notes and loans payable to unrelated third parties		24
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	215,853	25 173,766
	26 Total liabilities. Add lines 17 through 25	1,608,710	26 2,186,851
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	6,178,658	27 6,962,826
	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	6,178,658	33 6,962,826
	34 Total liabilities and net assets/fund balances	7,787,368	34 9,149,677

Part XI Reconciliation of Net AssetsCheck 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	16,041,373
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,257,205
3	Revenue less expenses Subtract line 2 from line 1	3	784,168
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,178,658
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	6,962,826

Part XII Financial Statements and ReportingCheck 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? <input type="checkbox"/>	2a	No
2b Were the organization's financial statements audited by an independent accountant? <input type="checkbox"/>	2b	Yes
2c 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 <input type="checkbox"/>	2c	Yes
2d 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? <input type="checkbox"/>	3a	Yes
3b 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 <input type="checkbox"/>	3b	Yes

2011

Open to Public
Inspection**SCHEDULE A**
(Form 990 or 990EZ)**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.

Department of the Treasury
Internal Revenue ServiceName 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 **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

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 IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
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 2011 (line 6 column (f) divided by line 11 column (f))	14
15 Public Support Percentage for 2010 Schedule A, Part II, line 14	15
16a 33 1/3% support test—2011. 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—2010. 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—2011. 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—2010. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization	►
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions	►

Part III Support Schedule for Organizations Described in IRC 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(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 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15
16 Public support percentage from 2010 Schedule A, Part III, line 15	16

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18
19a 33 1/3% support tests—2011. 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—2010. 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 explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation

2011

Open to Public
Inspection**SCHEDULE D**
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
 ► Attach to Form 990. ► See separate instructions.

Name of the organizationFOUR 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? Yes No

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

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

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

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically importantly land area

Protection of natural habitat Preservation of a certified historic structure

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

	Held at the End of the Year
2a	
2b	
2c	
2d	

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

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

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

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

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

b Assets included in Form 990, Part X ► \$ _____

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

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

a <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other
c <input type="checkbox"/> Preservation for future generations	

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

	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 Yes No

(ii) related organizations Yes No

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

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

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

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land					
b Buildings			4,297,291	3,587,143	710,148
c Leasehold improvements					
d Equipment			4,632,515	3,014,625	1,617,890
e Other					
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)					2,328,038

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12.)		

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

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

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

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

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

(a) Description of Liability	(b) Amount	
Federal Income Taxes		
ESTIMATED THIRD PARTY SETTLEMENTS	158,798	
DEFERRED REVENUE	14,968	
Total. (Column (b) should equal Form 990, Part X, col (B) line 25.)	173,766	

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	16,041,373
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	15,257,205
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	784,168
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	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	784,168

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

1	Total revenue, gains, and other support per audited financial statements	1	16,041,373
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	16,041,373
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	16,041,373

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

1	Total expenses and losses per audited financial statements	1	15,257,205
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	15,257,205
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	15,257,205

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, 2012 AND 2011, 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 HAS FILED ITS FEDERAL AND STATE INCOME TAX RETURNS FOR PERIODS THROUGH JUNE 30, 2011 AND IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS. HOWEVER, AS OF THE DATE THE FINANCIAL STATEMENTS WERE AVAILABLE TO BE ISSUED, THERE WERE NO AUDITS FOR ANY TAX PERIODS IN PROGRESS. THESE INCOME TAX RETURNS ARE GENERALLY OPEN TO EXAMINATION BY THE RELEVANT TAXING AUTHORITIES FOR A PERIOD OF THREE YEARS FROM THE LATER OF THE DATE THE RETURN WAS FILED OR ITS DUE DATE (INCLUDING APPROVED EXTENSIONS).

2011

Open to Public
InspectionSCHEDULE 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.

Name of the organization

FOUR COUNTY COMPREHENSIVE MENTAL HEALTH
CENTER INC

Employer identification number

35-1362298

Part I Charity Care and Certain Other Community Benefits at Cost

1a Did the organization have a charity care policy? If "No," skip to question 6a

b If "Yes," is it a written policy?

2 If the organization had multiple hospitals, indicate which of the following best describes application of the charity care policy to the various hospitals

Applied uniformly to all hospitals Applied uniformly to most hospitals
 Generally tailored to individual hospitals

3 Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients during the tax year

a Did the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing *free* care? If "Yes," indicate which of the following is the FPG family income limit for eligibility for free care

100% 150% 200% Other _____%

b Did the organization use FPG to determine eligibility for providing *discounted* care? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care

200% 250% 300% 350% 400% Other _____%

c If the organization did 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 policy provide 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?

b If "Yes," did the organization's charity care expenses exceed the budgeted amount?

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 Did the organization prepare a community benefit report during the tax year?

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

	Yes	No
1a	Yes	
1b	Yes	
3a	Yes	
3b	Yes	
4	Yes	
5a	Yes	
5b		No
5c		
6a		No
6b		

7 Charity Care and Certain Other Community Benefits at Cost

Charity Care 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 Charity care at cost (from Worksheet 1)			1,644,032		1,644,032	11 190 %
b Medicaid (from Worksheet 3, column a)			8,279,290	7,991,783	287,507	1 960 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Charity Care and Means-Tested Government Programs			9,923,322	7,991,783	1,931,539	13 150 %
e Other Benefits						
f Community health improvement services and community benefit operations (from Worksheet 4)						
g Health professions education (from Worksheet 5)						
h Subsidized health services (from Worksheet 6)						
i Research (from Worksheet 7)						
j Cash and in-kind contributions for community benefit (from Worksheet 8)						
k Total Other Benefits			9,923,322	7,991,783	1,931,539	13 150 %

Part II Community Building Activities Complete this table if the organization conducted any community building activities.

	(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
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total						

Part III Bad Debt, Medicare, & Collection Practices
Section A. Bad Debt Expense

1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No 15?

2 Enter the amount of the organization's bad debt expense

3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's charity care policy

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

	Yes	No
1	Yes	
2	323,318	
3	0	
4		

Section B. Medicare

5 Enter total revenue received from Medicare (including DSH and IME)

6 Enter Medicare allowable costs of care relating to payments on line 5

7 Subtract line 6 from line 5. This is the surplus or (shortfall)

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

Cost accounting system

Cost to charge ratio

Other

Section C. Collection Practices

9a Did the organization have a written debt collection policy during the tax year?

b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI

9a	Yes	
9b		No

Part IV Management Companies and Joint Ventures (see instructions)

	(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					

Part V Facility Information

Section A. Hospital Facilities

(list in order of size from largest to smallest)

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

Name and address

Part V Facility Information (continued)**Section B. Facility Policies and Practices.**

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

FOUR COUNTY COUNSELING CENTER

Name of Hospital Facility: _____

Line Number of Hospital Facility (from Schedule H, Part V, Section A): _____ 1

	Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2011)		
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1	No
If "Yes," indicate what the Needs Assessment describes (check all that apply)		
a <input type="checkbox"/> A definition of the community served by the hospital facility		
b <input type="checkbox"/> Demographics of the community		
c <input type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input type="checkbox"/> How data was obtained		
e <input type="checkbox"/> The health needs of the community		
f <input type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet those needs		
h <input type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input type="checkbox"/> Information gaps that limit the hospital facility's ability to assess the community's health needs		
j <input type="checkbox"/> Other (describe in Part VI)		
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ____		
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3	
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4	
5 Did the hospital facility make its Needs Assessment widely available to the public?	5	
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)		
a <input type="checkbox"/> Hospital facility's website		
b <input type="checkbox"/> Available upon request from the hospital facility		
c <input type="checkbox"/> Other (describe in Part VI)		
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)		
a <input type="checkbox"/> Adoption of an implementation strategy to address the health needs of the hospital facility's community		
b <input type="checkbox"/> Execution of the implementation strategy		
c <input type="checkbox"/> Development of a community-wide community benefit plan for the facility		
d <input type="checkbox"/> Participation in community-wide community benefit plan		
e <input type="checkbox"/> Inclusion of a community benefit section in operational plans		
f <input type="checkbox"/> Adoption of a budget for provision of services that address the needs identified in the CHNA		
g <input type="checkbox"/> Prioritization of health needs in the community		
h <input type="checkbox"/> Prioritization of services that the hospital facility will undertake to meet health needs in its community		
i <input type="checkbox"/> Other (describe in Part VI)		
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7	
Financial Assistance Policy		
Did the hospital facility have in place during the tax year a written financial assistance policy that		
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care?	9	Yes
If "Yes," indicate the FPG family income limit for eligibility for free care <u>100 000000000000%</u>		
If "No," explain in Part VI the criteria the hospital facility used		

Part V Facility Information (continued)

	Yes	No
10 Used FPG to determine eligibility for providing discounted care?	10	Yes
If "Yes," indicate the FPG family income limit for eligibility for discounted care <u>200 000000000000%</u> If "No," explain in Part VI the criteria the hospital facility used		
11 Explained the basis for calculating amounts charged to patients?	11	Yes
If "Yes," indicate the factors used in determining such amounts (check all that apply)		
<input checked="" type="checkbox"/> a Income level <input type="checkbox"/> b Asset level <input checked="" type="checkbox"/> c Medical indigency <input checked="" type="checkbox"/> d Insurance status <input checked="" type="checkbox"/> e Uninsured discount <input checked="" type="checkbox"/> f Medicaid/Medicare <input type="checkbox"/> g State regulation <input type="checkbox"/> h Other (describe in Part VI)		
12 Explained the method for applying for financial assistance?	12	Yes
13 Included measures to publicize the policy within the community served by the hospital facility?	13	No
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)		
<input type="checkbox"/> a The policy was posted at all times on the hospital facility's web site <input type="checkbox"/> b The policy was attached to all billing invoices <input type="checkbox"/> c The policy was posted in the hospital facility's emergency rooms or waiting rooms <input type="checkbox"/> d The policy was posted in the hospital facility's admissions offices <input type="checkbox"/> e The policy was provided, in writing, to patients upon admission to the hospital facility <input type="checkbox"/> f The policy was available upon request <input type="checkbox"/> g Other (describe in Part VI)		
Billing and Collections		
14 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes
15 Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP		
<input type="checkbox"/> a Reporting to credit agency <input type="checkbox"/> b Lawsuits <input type="checkbox"/> c Liens on residences <input type="checkbox"/> d Body attachments or arrests <input type="checkbox"/> e Other similar actions (describe in Part VI)		
16 Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16	No
If "Yes," check all actions in which the hospital facility or a third party engaged		
<input type="checkbox"/> a Reporting to credit agency <input type="checkbox"/> b Lawsuits <input type="checkbox"/> c Liens on residences <input type="checkbox"/> d Body attachments <input type="checkbox"/> e Other similar actions (describe in Part VI)		
17 Indicate which efforts the hospital facility made before initiating any of the actions checked in question 16 (check all that apply)		
<input type="checkbox"/> a Notified patients of the financial assistance policy upon admission <input type="checkbox"/> b Notified patients of the financial assistance policy prior to discharge <input type="checkbox"/> c Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills <input type="checkbox"/> d Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy <input type="checkbox"/> e Other (describe in Part VI)		

Part V Facility Information (continued)**Policy Relating to Emergency Medical Care**

18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?

If "No," indicate why

- a** The hospital facility did not provide care for any emergency medical conditions
- b** The hospital facility's policy was not in writing
- c** The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)
- d** Other (describe in Part VI)

	Yes	No
18	Yes	

Individuals Eligible for Financial Assistance

19 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care

- a** The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged
- b** The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged
- c** The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged
- d** Other (describe in Part VI)

20		No
21		No

20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?

If "Yes," explain in Part VI

21 Did the hospital facility charge any of its FAP-eligible patients an amount equal to the gross charge for services provided to that patient?

If "Yes," explain in Part VI

Part V Facility Information (continued)**Section C. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**
(list in order of size 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)
<u>1</u>	CASS COUNTY SATELLITE OFFICE 1807 SMITH STREET LOGANSPORT, IN 46947	COUNSELING CENTER
<u>2</u>	MIAMI COUNTY SATELLITE OFFICE 655 E MAIN STREET PERU, IN 46970	COUNSELING CENTER
<u>3</u>	FULTON COUNTY SATELLITE OFFICE 401 E 8TH STREET STE A ROCHESTER, IN 46975	COUNSELING CENTER
<u>4</u>	PULASKI COUNTY SATELLITE OFFICE 118 N SALLY DRIVE WINAMAC, IN 46996	COUNSELING CENTER
<u>5</u>		
<u>6</u>		
<u>7</u>		
<u>8</u>		
<u>9</u>		
<u>10</u>		

Part VI Supplemental Information

Complete this part to provide the following information

- 1 **Required descriptions.** Provide the descriptions 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, 6l, 7, 9, 10, 11h, 13g, 15e, 16e, 17e, 18d, 19d, 20, and 21
- 2 **Community health needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any community health 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 \$ 568564

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
FOUR COUNTY COUNSELING CENTER		PART V, SECTION B, LINE 9 SAME AS PART I LINE 3A

Schedule H (Form 990) 2011

Identifier	ReturnReference	Explanation
FOUR COUNTY COUNSELING CENTER		PART V, SECTION B, LINE 10 SAME AS PART I LINE 3A

Schedule H (Form 990) 2011

Identifier	ReturnReference	Explanation
FOUR COUNTY COUNSELING CENTER		PART V, SECTION B, LINE 19D IF A CLIENT HAS NO INSURANCE FOUR COUNTY COMPREHENSIVE MENTAL HEALTH CENTER WILL BILL THEM AT FULL FEE WITH A 30% DISCOUNT

Schedule H (Form 990) 2011

Identifier	ReturnReference	Explanation
		<p>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, GOVERNMENT FACILITIES, BUSINESSES, LIBRARIES, HEALTH FACILITIES, AND LAW ENFORCEMENT FACILITIES TO GATHER MENTAL HEALTH INFORMATION ABOUT THE COMMUNITY AND THE INDIVIDUALS WHO RESIDE IN IT.</p>

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 5 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)**

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

2011

**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 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. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

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	22	46,675			
(2) LIVING ALLOTMENT - ALTERNATIVE FAMILIES FOR CHILDREN	17	592,530			
(3) LIVING ALLOTMENT - MISC	10	2,445			

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

2011**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

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

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 checked="" type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

b 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?
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?
c Participate in, or receive payment from, an equity-based compensation arrangement?
 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?

b Any related organization?

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?

b Any related organization?

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

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

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b	Yes	
2	Yes	
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual.

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
PART I, LINE 1A		THE HOUSING ALLOWANCE WAS WRITTEN AS PART OF THE EMPLOYMENT CONTRACT

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.

2011**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 4	THE ORGANIZATION AMENDED THE BY-LAWS FOR THE BOARD OF DIRECTORS AN AUDIT COMMITTEE WAS ESTABLISHED AS PART OF THE FINANCE COMMITTEE. THE AUDIT COMMITTEE SHALL DEVELOP A CHARTER WHICH, AFTER ITS APPROVAL BY A BOARD QUORUM MAJORITY, SHALL GOVERN THE CONDUCT OF THE AUDIT COMMITTEE
	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
	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
	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
	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
	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
	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
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)

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2011

**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 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.)

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.)

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.)

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 related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Sale of assets to related organization(s)
- g** Purchase of assets from related organization(s)
- h** Exchange of assets with related organization(s)
- i** Lease of facilities, equipment, or other assets to related organization(s)
- j** Lease of facilities, equipment, or other assets from related organization(s)
- k** Performance of services or membership or fundraising solicitations for related organization(s)
- l** Performance of services or membership or fundraising solicitations by related organization(s)
- m** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- n** Sharing of paid employees with related organization(s)
- o** Reimbursement paid to related organization(s) for expenses
- p** Reimbursement paid by related organization(s) for expenses
- q** Other transfer of cash or property to related organization(s)
- r** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b		No
1c		No
1d		No
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l		No
1m		No
1n		No
1o		No
1p		No
1q		No
1r		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)				

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

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.

Part VII Supplemental Information

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

Identifier	Return Reference	Explanation

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 \$	2,295,507 including grants of \$) (Revenue \$	2,137,519)
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⌘ *Four County Counseling Center*
Your Courage, Our Guidance

FINANCIAL STATEMENTS

JUNE 30, 2012 AND 2011

AND

SUPPLEMENTARY INFORMATION

JUNE 30, 2012

FOUR COUNTY COUNSELING CENTER, INC.

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PLATTSBURGH, NEW YORK 12901-3502 518-561-2142
TOLL FREE 800-347-7391 800-347-5299 FAX 518-561-2143

REPORT OF INDEPENDENT AUDITORS

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

We have audited the accompanying statements of financial position of Four County Counseling Center, Inc. (the Center), as of June 30, 2012 and 2011, and the related statements of activities and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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 our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of June 30, 2012 and 2011 and its changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have issued our report dated October 1, 2012 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 financial statements as a whole. 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 financial statements as a whole.

Blue & Co., LLC

October 1, 2012

FOUR COUNTY COUNSELING CENTER, INC.

STATEMENTS OF FINANCIAL POSITION JUNE 30, 2012 AND 2011

ASSETS

	2012	2011
Current assets		
Cash and cash equivalents	\$ 1,690,173	\$ 2,155,685
Patient accounts receivable, less allowances for doubtful accounts of \$536,688 in 2012 and \$423,658 in 2011	1,598,276	1,070,722
Investments	1,647,816	968,996
Other receivables	1,519,207	1,469,249
Prepaid expenses and other	44,123	55,037
Total current assets	<u>6,499,595</u>	<u>5,719,689</u>
Net property and equipment	2,328,038	1,747,090
Assets whose use is limited	<u>322,044</u>	<u>320,589</u>
Total assets	<u><u>\$ 9,149,677</u></u>	<u><u>\$ 7,787,368</u></u>

LIABILITIES AND NET ASSETS

Current liabilities			
Line of credit	\$ -0-	\$ 75,000	
Current portion of long-term debt	154,396	31,928	
Accounts payable and other liabilities	96,170	163,812	
Accrued salaries, wages, and other accruals	514,896	480,339	
Accrued employee benefits	637,556	641,778	
Estimated third-party settlements	158,798	215,853	
Total current liabilities	<u>1,561,816</u>	<u>1,608,710</u>	
Long-term debt	<u>625,035</u>	<u>-0-</u>	
Total liabilities	2,186,851	1,608,710	
Net assets - unrestricted	<u>6,962,826</u>	<u>6,178,658</u>	
Total liabilities and net assets	<u><u>\$ 9,149,677</u></u>	<u><u>\$ 7,787,368</u></u>	

See accompanying notes to financial statements.

FOUR COUNTY COUNSELING CENTER, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
Revenue and support		
Net patient service revenue	\$ 11,556,645	\$ 9,809,146
Other operating revenue	148,750	-0-
Public support		
Federal funds	619,725	767,357
State funds	1,564,024	1,655,661
County funds	476,160	460,305
Administrative outreach	1,167,862	1,145,000
Other grants	385,785	575,352
Total public support	<u>4,213,556</u>	<u>4,603,675</u>
Total revenue and support	15,918,951	14,412,821
Operating expenses		
Salaries and wages	8,782,985	8,326,737
Employee benefits	2,094,495	2,490,139
Contract services, maintenance, utilities and other operating expenses	1,624,076	1,093,392
Purchased services and insurance	282,839	257,290
Travel	266,074	196,237
Lease	205,667	211,417
Medical, living allotment and supplies	1,058,307	1,146,246
Bad debts	568,564	713,801
Depreciation	361,692	311,664
Interest	12,506	2,942
Total operating expenses	<u>15,257,205</u>	<u>14,749,865</u>
Operating gain (loss)	661,746	(337,044)
Nonoperating revenue		
Interest income	26,892	30,530
Other income	43,007	74,403
Gain on disposal of property and equipment	25,080	-0-
Rent	27,443	52,387
Total nonoperating revenue	<u>122,422</u>	<u>157,320</u>
Excess revenues over expenses / change in net assets	784,168	(179,724)
Net assets, beginning of year	<u>6,178,658</u>	<u>6,358,382</u>
Net assets, end of year	<u>\$ 6,962,826</u>	<u>\$ 6,178,658</u>

See accompanying notes to financial statements.

FOUR COUNTY COUNSELING CENTER, INC.

STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
Operating activities		
Change in net assets	\$ 784,168	\$ (179,724)
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Depreciation	361,692	311,664
Bad debts	568,564	713,801
Gain on disposal of property and equipment	(25,080)	-0-
Changes in operating assets and liabilities		
Patient accounts receivable	(1,096,118)	(804,385)
Other receivables	(49,958)	(543,226)
Prepaid expenses and other	10,914	24,806
Accounts payable and other liabilities	(67,642)	70,794
Accrued salaries and wages	34,557	73,949
Accrued employee benefits	(4,222)	(26,703)
Estimated third-party settlements	(57,055)	(305,631)
Net cash flows from operating activities	<u>459,820</u>	<u>(664,655)</u>
Investing activities		
Additions to property and equipment	(982,121)	(228,461)
Purchase of investments	(800,000)	(800,000)
Proceeds from the maturity of investments	121,180	-0-
Proceeds from disposal of property and equipment	64,561	-0-
Change in assets whose use is limited	(1,455)	(2,410)
Net cash flows from investing activities	<u>(1,597,835)</u>	<u>(1,030,871)</u>
Financing activities		
Proceeds from line of credit	725,000	75,000
Principal payments on long-term debt	(52,497)	(24,288)
Net cash flows from financing activities	<u>672,503</u>	<u>50,712</u>
Change in cash and cash equivalents	(465,512)	(1,644,814)
Cash and cash equivalents, beginning of year	<u>2,155,685</u>	<u>3,800,499</u>
Cash and cash equivalents, end of year	<u><u>\$ 1,690,173</u></u>	<u><u>\$ 2,155,685</u></u>
Non-cash financing activities		
Conversion of line of credit to commercial loan	\$ 800,000	\$ -0-

See accompanying notes to financial statements.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

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, 2012 AND 2011

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 without charge or at amounts less than its established rates to patients who meet certain criteria under its charity care policy. Because the Center does not collect amounts deemed to be charity care, they are not reported as revenue.

Of the Center's total expenses reported (approximately \$15,300,000 and \$14,700,000 during 2012 and 2011, respectively), an estimated \$1,600,000 and \$1,700,000 arose from providing services to charity patients during 2012 and 2011, respectively. The estimated costs of providing charity services are based on a calculation which applies a ratio of costs to charges to the gross uncompensated charges associated with providing care to charity patients. The ratio of cost to charges is calculated based on the Center's total expenses (less bad debt expense) divided by gross patient service revenue.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

Advertising

The Center expenses advertising costs as they are incurred. Advertising expense for the years ended June 30, 2012 and 2011 was \$24,219 and \$23,669, respectively.

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.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

Other Receivables

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

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.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

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.

Income Taxes

The Center is a not-for-profit corporation that is exempt from income taxes under Section 501(c) (3) of the United States Internal Revenue Code. The exemption is on all income except unrelated business income as noted under Section 511 of the Internal Revenue Code. Internal Revenue Code Section 513(a) defines an unrelated trade or business of an exempt organization as any trade or business which is not substantially related to the exercise or performance of its exempt purpose.

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, 2012 and 2011, 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 has filed its federal and state income tax returns for periods through June 30, 2011 and is subject to routine audits by taxing jurisdictions. However, as of the date the financial statements were available to be issued, there were no audits for any tax periods in progress. These income tax returns are generally open to examination by the relevant taxing authorities for a period of three years from the later of the date the return was filed or its due date (including approved extensions).

Reclassification

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform to the current year presentation. The reclassifications had no effect on the previously reported net assets and change in net assets.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

Electronic Health Records (EHR) Incentive Payments

The Center, based on the activities of its Eligible Professionals (EP), receives EHR incentive payments under the Medicare and Medicaid programs. To qualify for the EHR incentive payments, the Center's EPs must meet "meaningful use" criteria that become more stringent over time. EPs who meet the eligibility requirements for both the Medicare and Medicaid EHR Incentive Programs may participate in only one program, and must designate the program in which they would like to participate.

After a payment is made, EPs will be allowed to change the program selection once before 2015. A qualifying EP can receive EHR incentive payments for up to five years under Medicare and six years under Medicaid with payments beginning as early as 2011. In general, the maximum amount of total incentive payments that an EP can receive under the Medicare program is \$44,000 and \$63,750 under the Medicaid program. The Medicare incentive payments equal 75 percent of Medicare allowable charges for covered professional services furnished by the EP in a payment year. The Medicaid incentive payments are based on Medicaid or underserved patient volume. Both programs are subject to the aforementioned maximum payment amounts. The EPs assign their incentive payments to the Center.

The Center periodically submits and attests to its use of certified EHR technology, satisfaction of meaningful use objectives, and various patient data. These submissions generally include performance measures for each annual EHR reporting period (Federal fiscal year ending September 30th). The related EHR incentive payments are paid out over a transition schedule. For 2015 and later, Medicare EPs that do not successfully demonstrate meaningful use will have a payment adjustment in their Medicare reimbursement.

The Center recognizes EHR incentive payments as income when there is reasonable assurance that the Center will comply with the conditions of the meaningful use objectives and any other specific requirements. During 2012 and 2011, the Center recognized \$148,750 and \$-0-, respectively, in EHR incentive payments as income using the ratable recognition method. This income is included in other operating revenue in the statements of activities and net assets. Under the ratable recognition method, the Center recognizes income ratably over the entire EHR reporting period when it is reasonably assured at the outset of the EHR reporting period that it will comply with the minimum requirements of the program.

EHR incentive income is included in federal, state and private grant revenue in the statement of operations and changes in net assets. EHR incentive income recognized is based on management's estimate and amounts are subject to change, with such changes impacting operations in the period the changes occur.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

Receipt of these funds is subject to the fulfillment of certain obligations by the Center as prescribed by the programs, subject to future audits and may be subject to repayment upon a determination of noncompliance.

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 1, 2012.

2. 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.

	2012	2011
Service charges		
Inpatient	\$ 2,662,255	\$ 2,295,741
Residential	4,644,184	3,959,186
Partial hospitalization	678,878	298,570
Outpatient	5,441,837	4,601,637
Community support	2,106,026	1,849,972
Medical clinic	5,462,570	4,409,492
Choices - home base	433,290	0
Substance abuse	1,690,703	1,540,987
Home based	1,896,429	1,934,535
Supportive employment	738,633	399,581
	<u>25,754,805</u>	<u>21,289,701</u>
Less charity care charges foregone and contractual adjustments	<u>14,198,160</u>	<u>11,480,555</u>
Net patient service revenue	<u><u>\$ 11,556,645</u></u>	<u><u>\$ 9,809,146</u></u>

3. INVESTMENTS

Investments consist of certificates of deposit as of June 30, 2012 and 2011 in the amounts of \$1,647,816 and \$968,996, respectively. Investment income consists of interest in the amount of 26,892 and \$30,530 for 2012 and 2011, respectively.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

4. PROPERTY AND EQUIPMENT

A summary of property and equipment as of June 30, 2012 and 2011 follows:

	2012	2011
Buildings and improvements	\$ 4,297,291	\$ 4,376,875
Equipment and other	<u>4,632,515</u>	<u>3,678,746</u>
	8,929,806	8,055,621
Less accumulated depreciation	<u>6,601,768</u>	<u>6,308,531</u>
Property and equipment, net	<u><u>\$ 2,328,038</u></u>	<u><u>\$ 1,747,090</u></u>

5. LONG-TERM DEBT

A summary of long-term debt as of June 30, 2012 and 2011 follows:

	2012	2011
3.99% fixed rate commercial loan payable to a bank in monthly installments of \$14,730 including interest, due May 2017; secured by a certificate of deposit with an amount of approximately \$800,000 as of June 30, 2012	\$ 773,536	\$ -0-
6.00% fixed rate note payable to a bank in monthly installments of \$2,250 including interest, due September 2012; secured by a certificate of deposit with an amount of approximately \$800,000 as of June 30, 2012	<u>5,895</u>	<u>31,928</u>
	<u><u>779,431</u></u>	<u><u>31,928</u></u>
Less current portion	<u>154,396</u>	<u>31,928</u>
Total long-term debt	<u><u>\$ 625,035</u></u>	<u><u>\$ -0-</u></u>

Maturities of long-term debt for the years succeeding June 30, 2012 are as follows:

Year Ending June 30,	
2013	\$ 154,396
2014	154,536
2015	160,816
2016	167,351
2017	<u>142,332</u>
	<u><u>\$ 779,431</u></u>

The Center paid \$12,506 and \$2,942 in interest for the years ended June 30, 2012 and 2011, respectively.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

For the year ended June 30, 2011, the Center had a line of credit available with a local financial institution. The amount outstanding on the line of credit was \$75,000 as of June 30, 2011; with a maximum amount was \$650,000, increasing to \$800,000 during fiscal year 2012, bearing interest at 1% above the prime rate, but not to be less than 5% or to exceed 18%. The line of credit was secured by accounts receivable, property and equipment and deposits held with the financial institution. During 2012 the Center had drawn an additional \$725,000 on this line of credit. Effective April 2, 2012, this line of credit balance was converted to a commercial loan bearing interest at 3.99% and is due May 2017.

The Center's long-term debt instruments do not contain restrictive financial covenants.

6. COMMITMENTS AND CONTINGENCIES

Medical Malpractice

The State of Indiana (the State) 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.

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.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

7. 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 \$369,341 and \$181,087 for 2012 and 2011, respectively.

8. 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	
	2012	2011	2012	2011
Medicaid	36%	51%	63%	63%
Medicare	29%	9%	9%	8%
Other Third Party Payors	17%	19%	9%	9%
Patients	18%	21%	19%	20%
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

9. 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 2012 and 2011 are \$930,674 and \$1,507,148, respectively. The Center purchased insurance which limits its exposure for individual claims to \$40,000 and an aggregate exposure of approximately \$1,150,000.

10. 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.

FOUR COUNTY COUNSELING CENTER, INC.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012 AND 2011

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 \$1,337,509 and \$1,389,129; total liabilities of \$968,625 and \$938,626; and partner's capital of \$368,884 and \$444,503 respectively as of December 31, 2011 and 2010.

Losses for the years ended December 31, 2011 and 2010 were \$75,619 and \$85,962, respectively. Included in the losses is depreciation expense of \$83,180 and \$79,735 for the years ended December 31, 2011 and 2010. 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 \$1,100,000 and \$1,200,000 in State and Federal pass through funds from ASPIN for services provided for the years ended June 30, 2012 and 2011, respectively. In addition, the Center paid approximately \$15,000 in membership fees to ASPIN for the years ended June 30, 2012 and 2011.

11. FUNCTIONAL EXPENSES

The Center's expenses by function for the years ended June 30, 2012 and 2011 is as follows:

	2012	2011
Behavioral healthcare expenses	\$ 12,410,817	\$ 11,591,993
General and administrative expenses	2,846,388	3,157,872
	<u>\$ 15,257,205</u>	<u>\$ 14,749,865</u>

SUPPLEMENTARY INFORMATION

FOUR COUNTY COUNSELING CENTER, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

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	09-12-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	09-12-HO-0558	93 958	65,279
Social Services Block Grant - DHHS - Indiana Division of Mental Health - Affiliated Service Providers of Indiana	09-12-HO-0558	93 667	62,888
Total non-major programs			<u>128,167</u>
Total federal expenditures			<u>\$ 619,725</u>

Basis of Presentation

The accompanying schedule of expenditures of federal awards of Four County Counseling Center, Inc. for the year ended June 30, 2012 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, 2012

<u>Grantor</u>	<u>Expenditures</u>
State	
Indiana Division of Mental Health and Addiction	
Managed Care Provider Agreement 7/1/11 - 6/30/12	\$ 1,564,024
Local	
Cass, Miami, Fulton and Pulaski County tax levies	476,160
Total state and local awards	<u> \$ 2,040,184</u>

Note – The accompanying schedule of expenditures of state and local awards for the year ended June 30, 2012, 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.



State of Indiana
Four County Counseling Center, Inc.
317-693-4729

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, 2012, and have issued our report thereon dated October 1, 2012. 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

Management of the Center is responsible for establishing and maintaining effective 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 1, 2012.

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 1, 2012



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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

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

Compliance

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, 2012. 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.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Center's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Center's compliance with those requirements.

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, 2012.

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 1, 2012

FOUR COUNTY COUNSELING CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none noted
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

Federal Awards

Internal controls over major programs:		
Material weakness(es) identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> 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?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> 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
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Auditee qualified as low-risk auditee?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
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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

Section IV – Summary schedule of prior audit findings:

None reported