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TO PROVIDE PLANNING, COORDINATION AND DIRECT DELIVERY OF MENTAL HEALTH, SUBSTANCE ABUSE AND MENTAL RETARDATION SERVICES AT VARIOUS LOCATIONS

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

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 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 \$ 32,139,404 including grants of \$)	(Revenue \$ 24,951,881)
PLANNING, COORDINATION, AND DIRECT DELIVERY OF MENTAL HEALTH, SUBSTANCE ABUSE, AND MENTAL RETARDATION SERVICES, PRIMARILY ON AN OUT-PATIENT BASIS			

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e	Total program service expenses	32,139,404
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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
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 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
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 	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b Yes	
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 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f	No
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a	No
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 and XII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
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	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 	20a Yes	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b Yes	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

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		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		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?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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 as charitable contributions?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	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?		No
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		No
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		No
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?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	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	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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 or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	12	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent	12	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
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	No
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.)

		Yes	No
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 this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	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	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	Yes
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b	If "Yes," 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▶
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 ☐ Other (explain in Schedule O)
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 during the tax year
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶MIKE MOUNTAINCIGAR FACTORY COMPLEX 1100 WALNUT OWENSBORO, KY 42301 (270) 689-6500

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

Check if Schedule O contains a response or note to any line 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 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 organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RICK COX CHAIRMAN	50	X						0	0	0
(2) JUDGE TOM CASTLEN VICE CHAIR	50	X						0	0	0
(3) REBECCA EDMONDSON SECRETARY/TREASURER	50	X						0	0	0
(4) GAYNELL ALLEN DIRECTOR	50	X						0	0	0
(5) MARTHA HARDESTY DIRECTOR	50	X						0	0	0
(6) DR WES BOOKER DIRECTOR	50	X						0	0	0
(7) JUDGE RENONA BROWNING DIRECTOR	50	X						0	0	0
(8) KENNY RILEY DIRECTOR	50	X						0	0	0
(9) DONNA BUMPUS DIRECTOR	50	X						0	0	0
(10) MYRA SPAULDING DIRECTOR	50	X						0	0	0
(11) LINDA TONGATE DIRECTOR	50	X						0	0	0
(12) KEITH WELLS DIRECTOR	50	X						0	0	0
(13) GAYLE DICESARE CEO	40 00			X				0	247,178	26,181
(14) MIKE MOUNTAIN CFO	40 00			X				0	149,465	14,047
(15) WARREN MILTEER EMPLOYEE	40 00					X		222,134	0	76,982
(16) VITALKUMAR SHAH EMPLOYEE	40 00					X		292,140	0	100,667
(17) KUSUM NIGAM EMPLOYEE	40 00					X		112,074	0	38,879

Part VII

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b	Sub-Total									
c	Total from continuation sheets to Part VII, Section A									
d	Total (add lines 1b and 1c)							626,348	396,643	256,756

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: 3

		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.

(A) Name and business address	(B) Description of services	(C) Compensation
ARAMARK SERVICES INC 1112 FLORENCE ST EVANSVILLE IN 47710	FOOD PREP/JANITORIAL SERVICES	1,138,524
BERKSHIRE HATHAWAY HOMESTATE COMPANIES PO BOX 846693 LOS ANGELES CA 900846693	WORKMENS COMP INSURANCE	500,030
CDW GOVERNMENT INC 75 REMITTANCE DR STE 1515 CHICAGO IL 606751515	COMPUTER EQUIPMENT	264,546
KENTUCKY HOSPITAL INSURANCE CO PO BOX 436629 LOUISVILLE KY 402536629	COMPANY LIABILITY INSURANCE	261,375
DANHAUER DRUGS 330 FREDERICA ST OWENSBORO KY 42301	PHARMACY	252,024

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►19

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
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	11,392,619				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	3,781				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f	11,396,400				
Program Service Revenue	2a	PATIENT SERVICES	Business Code 624100	22,311,123	22,311,123		
	b	MEDICARE/MEDICAID PAYMENTS	624100	1,473,511	1,473,511		
	c	MANAGEMENT SERVICES	624100	1,129,179	1,129,179		
	d	TENANT RENT	623000	28,218	28,218		
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f	24,942,031				
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	123,683			123,683
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6a		Gross rents	(i) Real	(ii) Personal			
			9,600				
			0				
			9,600				
d		Net rental income or (loss)	9,600	9,600			
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			8,932,165	250			
			8,865,412	0			
			66,753	250			
d		Net gain or (loss)	67,003	250		66,753	
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
b		Less direct expenses b					
c		Net income or (loss) from fundraising events					
9a		Gross income from gaming activities See Part IV, line 19	a				
b		Less direct expenses b					
c		Net income or (loss) from gaming activities					
10a		Gross sales of inventory, less returns and allowances	a				
b	Less cost of goods sold b						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See Instructions	36,538,717	24,951,881	0	190,436		

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).

Check if Schedule O contains a response or note to any line 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.				
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.				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7	Other salaries and wages.	15,143,470	13,629,122	1,514,348	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,263,927	1,137,534	126,393	
9	Other employee benefits.	1,568,323	1,411,490	156,833	
10	Payroll taxes.	1,093,952	984,556	109,396	
11	Fees for services (non-employees):				
a	Management.	2,776,040	2,498,436	277,604	
b	Legal.				
c	Accounting.	174,994	157,494	17,500	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	32,728		32,728	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	8,260,588	7,434,529	826,059	
12	Advertising and promotion.	32,020	28,818	3,202	
13	Office expenses.	735,830	662,248	73,582	
14	Information technology.	298,177	268,359	29,818	
15	Royalties.				
16	Occupancy.	1,094,332	984,899	109,433	
17	Travel.	381,452	343,307	38,145	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	46,451	41,805	4,646	
20	Interest.	25,305	22,774	2,531	
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	308,473	277,625	30,848	
23	Insurance.	335,241	301,716	33,525	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a	SUPPLIES	1,103,248	992,923	110,325	
b	BAD DEBTS	414,103	414,103	0	
c	MEDICAID TAX ASSESSMENT	271,002	271,002	0	
d	TAXES	101,463	91,317	10,146	
e	All other expenses	205,941	185,347	20,594	
25	Total functional expenses. Add lines 1 through 24e.	35,667,060	32,139,404	3,527,656	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

			(A)		(B)
			Beginning of year		End of year
Assets	1	Cash—non-interest-bearing	8,895,820	1	1,425,625
	2	Savings and temporary cash investments	157,034	2	157,191
	3	Pledges and grants receivable, net	67,770	3	0
	4	Accounts receivable, net	4,465,773	4	4,139,272
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	354,259	9	329,881
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a14,685,510		
	b	Less accumulated depreciation	10b11,309,010	3,461,026	10c3,376,500
	11	Investments—publicly traded securities	266,137	11	
	12	Investments—other securities See Part IV, line 11		12	7,703,530
	13	Investments—program-related See Part IV, line 11		13	
	14	Intangible assets	461	14	415
	15	Other assets See Part IV, line 11	9,104,909	15	11,391,698
	16	Total assets. Add lines 1 through 15 (must equal line 34)	26,773,189	16	28,524,112
Liabilities	17	Accounts payable and accrued expenses	4,167,350	17	4,046,240
	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	Loans and other 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	639,852	23	749,070
	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	241,438	25	780,033
	26	Total liabilities. Add lines 17 through 25	5,048,640	26	5,575,343
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ☒ and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	21,724,549	27	22,948,769
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	21,724,549	33	22,948,769
	34	Total liabilities and net assets/fund balances	26,773,189	34	28,524,112

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	36,538,717
2	Total expenses (must equal Part IX, column (A), line 25)	2	35,667,060
3	Revenue less expenses Subtract line 2 from line 1	3	871,657
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	21,724,549
5	Net unrealized gains (losses) on investments	5	352,563
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	22,948,769

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ 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? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
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	Yes	

SCHEDULE A

(Form 990 or 990EZ)

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization GREEN RIVER REGIONAL MENTAL HEALTH MENTAL RETARDATION BOARD INC	Employer identification number 61-0668290
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Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1	☐	A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2	☐	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E)
3	☐	A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4	☐	A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state _____
5	☐	An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II)
6	☐	A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7	☐	An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II)
8	☐	A community trust described in section 170(b)(1)(A)(vi) (Complete Part II)
9	☒	An organization that normally receives (1) more than 33 ¹ / ₃ % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 ¹ / ₃ % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2). (Complete Part III)
10	☐	An organization organized and operated exclusively to test for public safety See section 509(a)(4).
11	☐	An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Non-functionally integrated
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 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 monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))		14				
15 Public support percentage for 2012 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2013. 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—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						▶
17a 10%-facts-and-circumstances test—2013. 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—2012. 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 IIISupport Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	12,660,031	10,322,972	12,004,499	12,157,984	11,396,400	58,541,886
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	19,998,723	20,587,228	25,434,344	23,022,853	24,942,031	113,985,179
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	32,658,754	30,910,200	37,438,843	35,180,837	36,338,431	172,527,065
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
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						0
c Add lines 7a and 7b						0
8 Public support (Subtract line 7c from line 6)						172,527,065

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	32,658,754	30,910,200	37,438,843	35,180,837	36,338,431	172,527,065
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	141,816	62,415	15,707	21,260	133,283	374,481
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	141,816	62,415	15,707	21,260	133,283	374,481
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)	32,800,570	30,972,615	37,454,550	35,202,097	36,471,714	172,901,546
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 2013 (line 8, column (f) divided by line 13, column (f))	15	99.780 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	99.760 %

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0.220 %
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	0.240 %
19a 33 1/3% support tests—2013. 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—2012. 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.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation	
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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, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b**
▶ **Attach to Form 990.** ▶ **See separate instructions.** ▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization GREEN RIVER REGIONAL MENTAL HEALTH MENTAL RETARDATION BOARD INC	Employer identification number 61-0668290
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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 can 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 education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, 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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 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 XIII and complete the following table
- c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	
- 2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

Part V

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

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and 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 current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

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

(i) unrelated organizations

3a(i)

Yes

No

(ii) related organizations

3a(ii)

Yes

No

b

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

3b

Yes

No

4

Describe in Part XIII the intended uses of the organization's endowment funds
- Part VI

Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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 | | 335,913 | | 335,913 |
| b Buildings | | 9,368,296 | 6,949,922 | 2,418,374 |
| c Leasehold improvements | | 309,173 | 255,584 | 53,589 |
| d Equipment | | 4,064,283 | 3,672,733 | 391,550 |
| e Other | | 607,845 | 430,771 | 177,074 |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 3,376,500 |
- Schedule D (Form 990) 2013

Part XI

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	35,835,932
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	352,563
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	9,821,440
e	Add lines 2a through 2d	2e	10,174,003
3	Subtract line 2e from line 1	3	25,661,929
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 XIII)	4b	10,876,788
c	Add lines 4a and 4b	4c	10,876,788
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	36,538,717

Part XII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	36,409,885
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 XIII)	2d	11,592,180
e	Add lines 2a through 2d	2e	11,592,180
3	Subtract line 2e from line 1	3	24,817,705
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 XIII)	4b	10,849,355
c	Add lines 4a and 4b	4c	10,849,355
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	35,667,060

Part XIII

Supplemental Information

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, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS	RELATED ENTITIES' REVENUE PER CONSOLIDATED FINANCIAL STATEMENTS 20,882,175 ELIMINATIONS PER CONSOLIDATED FINANCIAL STATEMENTS -10,576,551 OTHER INTERCOMPANY ADJUSTMENTS 31,382 TAXES NETTED AGAINST REVENUE PER AUDITED STATEMENTS -101,463 BAD DEBT EXPENSE NETTED AGAINST REVENUE PER AUDITED STATEMENTS -414,103
PART XI, LINE 4B - OTHER ADJUSTMENTS	MICHELLE P. WAIVER REVENUES REPORTED NET OF EXPENSES PER AUDITED STATEMENTS 10,333,789 INVESTMENT RETURNS 542,999
PART XII, LINE 2D - OTHER ADJUSTMENTS	RELATED ENTITIES' EXPENSES PER CONSOLIDATED FINANCIAL STATEMENTS 22,137,349 ELIMINATIONS PER CONSOLIDATED FINANCIAL STATEMENTS -10,576,551 OTHER INTERCOMPANY ADJUSTMENTS 31,382
PART XII, LINE 4B - OTHER ADJUSTMENTS	MICHELLE P. WAIVER REVENUES REPORTED NET OF EXPENSES PER AUDITED STATEMENTS 10,333,789 TAXES NETTED AGAINST REVENUE PER AUDITED STATEMENTS 101,463 BAD DEBT EXPENSE NETTED AGAINST REVENUE PER AUDITED STATEMENTS 414,103

[illegible]

Additional Data

Software ID:
Software Version:
EIN: 61-0668290
Name: GREEN RIVER REGIONAL MENTAL HEALTH
MENTAL RETARDATION BOARD INC

Form 990, Schedule D, Part IX, - Other Assets

(a) Description	(b) Book value
(1) RESERVE FOR REPLACEMENTS	201,967
(2) DUE FROM GREEN RIVER INDEPENDENT LIVING II, INC	80,719
(3) DUE FROM GREEN RIVER INDEPENDENT LIVING III, INC	36,896
(4) DUE FROM HENDERSON GROUP HOME, INC	80,787
(5) DUE FROM ACUMEN COUNSELING SERVICES, INC	977,059
(6) TENANT SECURITY DEPOSITS	2,257
(7) RESIDUAL RECEIPTS RESERVE	3,005
(8) TAX AND INSURANCE ESCROW	1,159
(9) DUE FROM BEHAVIORAL HEALTH SERVICES, INC	9,879,467
(10) DUE FROM CIGAR FACTORY COMPLEX, INC	128,382

SCHEDULE H
(Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

► Complete if the organization answered "Yes" to Form 990, Part IV, question 20.
► Attach to Form 990. ► See separate instructions.
► Information about Schedule H (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
GREEN RIVER REGIONAL MENTAL HEALTH
MENTAL RETARDATION BOARD INC

Employer identification number

61-0668290

Part I

Financial Assistance and Certain Other Community Benefits at Cost

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

7

Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			27,308,547	26,304,798	1,003,749	2 850 %
b Medicaid (from Worksheet 3, column a)						
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			27,308,547	26,304,798	1,003,749	2 850 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			524,701	0	524,701	1 490 %
f Health professions education (from Worksheet 5)			95,640	0	95,640	0 270 %
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			15,000	0	15,000	0 040 %
j Total. Other Benefits			635,341		635,341	1 800 %
k Total. Add lines 7d and 7j			27,943,888	26,304,798	1,639,090	4 650 %

Part IICommunity Building Activities

Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

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

Part IIIBad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

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

1

No

2Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount.

2

414,103

3Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.

3

4Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements

Section B. Medicare

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

5

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

6

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

7

8Describe 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

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

9a

No

bIf "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.

9b

Part IVManagement Companies and Joint Ventures

(owned 10% or more by officers, directors, trustees, key employees, and physicians—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				

Section A. Hospital Facilities

Name, address, primary website address,
and state license number

Schedule H (Form 990) 2013

Part V Facility Information (continued)

Section B. Facility Policies and Practices

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

RIVERVALLEY BEHAVIORAL HEALTH HOSPITAL

Name of hospital facility or facility reporting group

If reporting on Part V, Section B for a single hospital facility only: line number of hospital facility (from Schedule H, Part V, Section A)

1

	Yes	No
Community Health Needs Assessment (Lines 1 through 8c are optional for tax years beginning on or before March 23, 2012)		
1 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9 If "Yes," indicate what the CHNA report describes (check all that apply)	1	No
a ☐ A definition of the community served by the hospital facility		
b ☐ Demographics of the community		
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d ☐ How data was obtained		
e ☐ The health needs of the community		
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g ☐ The process for identifying and prioritizing community health needs and services to meet the community health needs		
h ☐ The process for consulting with persons representing the community's interests		
i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs		
j ☐ Other (describe in Part VI)		
2 Indicate the tax year the hospital facility last conducted a CHNA 20 ____		
3 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? 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 CHNA 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 CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply)	5	
a ☐ Hospital facility's website (list url) _____		
b ☐ Other website (list url) _____		
c ☐ Available upon request from the hospital facility		
d ☐ Other (describe in Part VI)		
6 If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply as of the end of the tax year)		
a ☐ Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA		
b ☐ Execution of the implementation strategy		
c ☐ Participation in the development of a community-wide plan		
d ☐ Participation in the execution of a community-wide plan		
e ☐ Inclusion of a community benefit section in operational plans		
f ☐ Adoption of a budget for provision of services that address the needs identified in the CHNA		
g ☐ Prioritization of health needs in its community		
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community		
i ☐ Other (describe in Part VI)		
7 Did the hospital facility address all of the needs identified in its most recently conducted CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	7	
8a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	8a	
b If "Yes" to line 8a, did the organization file Form 4720 to report the section 4959 excise tax?	8b	
c If "Yes" to line 8b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$_____		

Part V

Facility Information *(continued)*

Financial Assistance Policy		Yes	No
9	Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	9	No
10	Used federal poverty guidelines (FPG) to determine eligibility for providing <i>free</i> care? If "Yes," indicate the FPG family income limit for eligibility for free care ____% If "No," explain in Part VI the criteria the hospital facility used	10	No
11	Used FPG to determine eligibility for providing <i>discounted</i> care? If "Yes," indicate the FPG family income limit for eligibility for discounted care ____% If "No," explain in Part VI the criteria the hospital facility used	11	No
12	Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply) a ☐ Income level b ☐ Asset level c ☐ Medical indigency d ☐ Insurance status e ☐ Uninsured discount f ☐ Medicaid/Medicare g ☐ State regulation h ☐ Residency i ☐ Other (describe in Part VI)	12	No
13	Explained the method for applying for financial assistance?	13	No
14	Included measures to publicize the policy within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply) a ☐ The policy was posted on the hospital facility's website b ☐ The policy was attached to billing invoices c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms d ☐ The policy was posted in the hospital facility's admissions offices e ☐ The policy was provided, in writing, to patients on admission to the hospital facility f ☐ The policy was available upon request g ☐ Other (describe in Part VI)	14	No
Billing and Collections			
15	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?	15	Yes
16	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP a ☒ Reporting to credit agency b ☐ Lawsuits c ☐ Liens on residences d ☐ Body attachments e ☐ Other similar actions (describe in Section C)		
17	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 individual's eligibility under the facility's FAP? If "Yes," check all actions in which the hospital facility or a third party engaged a ☒ Reporting to credit agency b ☐ Lawsuits c ☐ Liens on residences d ☐ Body attachments e ☐ Other similar actions (describe in Section C)	17	Yes

Part V

Facility Information *(continued)*

- 18** Indicate which efforts the hospital facility made before initiating any of the actions listed in line 17 (check all that apply)
- a** ☒ Notified individuals of the financial assistance policy on admission

b ☐ Notified individuals of the financial assistance policy prior to discharge

c ☒ Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills

d ☐ Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy

e ☐ Other (describe in Section C)

Policy Relating to Emergency Medical Care

	Yes	No
19 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	Yes	
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)		

Charges to Individuals Eligible for Assistance under the FAP (FAP-Eligible Individuals)

20 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)		
21 During the tax year, did the hospital facility charge any FAP-eligible individual 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		No
22 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual? If "Yes," explain in Part VI		No

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

[illegible]

Part V

Facility Information *(continued)*

Section D. Other Health Care 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 health care facilities did the organization operate during the tax year? _____

Name and address	Type of Facility (describe)
1 _____	
2 _____	
3 _____	
4 _____	
5 _____	
6 _____	
7 _____	
8 _____	
9 _____	
10 _____	

Part VI

Supplemental Information

Provide the following information

- 1
- Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b
- 2
- Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs 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

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART I, LINE 7, COLUMN (F)	
PART III, LINE 4	THE FOOTNOTES TO THE ORGANIZATION'S MOST RECENTLY AUDITED FINANCIAL STATEMENTS INCLUDE ON PAGE 9 AN EXPLANATION OF THE ORGANIZATION'S SIGNIFICANT ACCOUNTING POLICIES FOR RECORDING BAD DEBTS THE COSTING METHODOLOGY USED TO REPORT THE AMOUNTS IN PART III, LINES 2 AND 3, W AS THE RATIO DETERMINED FROM WORKSHEET 2 NO BAD DEBT EXPENSES WERE INCLUDED IN THE AMOUNT S LISTED AS COMMUNITY BENEFIT

Additional Data

Software ID:

Software Version:

EIN: 61-0668290

Name: GREEN RIVER REGIONAL MENTAL HEALTH
MENTAL RETARDATION BOARD INC

990 Schedule H, Supplemental Information

Section C. Supplemental Information for Part V, Section B.Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
RIVERVALLEY BEHAVIORAL HEALTH HOSPITAL	

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
GREEN RIVER REGIONAL MENTAL HEALTH
MENTAL RETARDATION BOARD INC

Employer identification number

61-0668290

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ 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 of the expenses described above? If "No," complete Part III to explain	1b	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III		
	☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☒ 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?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?	5a	No
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1)GAYLE DICESARE CEO	(i)	0	0	0	0	0	0	0
	(ii)	247,178	0	0	0	26,181	273,359	0
(2)MIKE MOUNTAIN CFO	(i)	0	0	0	0	0	0	0
	(ii)	149,465	0	0	0	14,047	163,512	0
(3)WARREN MILTEER EMPLOYEE	(i)	222,134	0	0	0	76,982	299,116	0
	(ii)	0	0	0	0	0	0	0
(4)VITALKUMAR SHAH EMPLOYEE	(i)	292,140	0	0	0	100,667	392,807	0
	(ii)	0	0	0	0	0	0	0
(5)KUSUM NIGAM EMPLOYEE	(i)	112,074	0	0	0	38,879	150,953	0
	(ii)	0	0	0	0	0	0	0

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization GREEN RIVER REGIONAL MENTAL HEALTH MENTAL RETARDATION BOARD INC	Employer identification number 61-0668290
--	--

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	FORM 990 IS REVIEWED BY THE CEO AND CONTROLLER AND THEN BY THE BOARD OF DIRECTORS BEFORE IT IS FILED
FORM 990, PART VI, SECTION B, LINE 12C	THE CONFLICT OF INTEREST POLICY IS MONITORED BY THE BOARD, CFO, PURCHASING MANAGER, AND HUMAN RESOURCES DEPARTMENT AND INCLUDES REVIEWS OF VENDOR CONTRACTS AND EMPLOYMENT APPLICATIONS
FORM 990, PART VI, SECTION B, LINE 15	THE BOARD REVIEWS AND APPROVES THE CEO'S COMPENSATION. THE HUMAN RESOURCES DEPARTMENT FORWARDS PROPOSED COMPENSATION ARRANGEMENTS FOR OTHER KEY PERSONNEL TO THE CEO FOR REVIEW AND APPROVAL.
FORM 990, PART VI, SECTION C, LINE 18	FORM 1023 AND FORM 990 ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST AND FORM 990 IS ALSO AVAILABLE ON PUBLIC WEBSITES SUCH AS GUIDESTAR.ORG
FORM 990, PART VI, SECTION C, LINE 19	UPON REQUEST, THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC.
FORM 990, PART IX, LINE 11G	COLLECTION AGENCY SERVICES PROGRAM SERVICE EXPENSES 7,611 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 7,611 PSYCHIATRIC CONSULTING PROGRAM SERVICE EXPENSES 902,235 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 902,235 AFFILIATE EXPENSE PROGRAM SERVICE EXPENSES 110,095 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 110,095 OTHER FEES PROGRAM SERVICE EXPENSES 6,414,588 MANAGEMENT AND GENERAL EXPENSES 826,059 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 7,240,647
FORM 990, PART XII, LINE 2C	THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization GREEN RIVER REGIONAL MENTAL HEALTH MENTAL RETARDATION BOARD INC	Employer identification number 61-0668290
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Part I

Identification of Disregarded Entities

Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II

Identification of Related Tax-Exempt Organizations

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) ACUMEN COUNSELING SERVICES INC 1100 WALNUT STREET OWENSBORO, KY 42301 61-1248638	COUNSELING SERVICES TO CHARITABLE ACTIVITIES OF RELATED ORGANIZATIONS	KY	501(C)(3)	11C	GREEN RIVER REGIONAL MHMR BOARD	Yes	
(2) BEHAVIORAL HEALTHCARE SERVICES INC 1100 WALNUT STREET OWENSBORO, KY 42301 31-1563579	OFFERS RESIDENTIAL SERVICES TO MENTALLY RETARDED INDIVIDUALS	KY	501(C)(3)	9	GREEN RIVER REGIONAL MHMR BOARD	Yes	
(3) CIGAR FACTORY COMPLEX INCORPORATED 1100 WALNUT STREET OWENSBORO, KY 42301 61-1303939	OWNS AND MANAGES PROPERTY FOR OTHER CHARITABLE ORGANIZATIONS	KY	501(C)(2)		GREEN RIVER REGIONAL MHMR BOARD	Yes	
(4) GREEN RIVER INDEPENDENT LIVING - II INC 1100 WALNUT STREET OWENSBORO, KY 42301 61-1027454	PROVIDE HOUSING FOR ELDERLY AND/OR HANDICAPPED PERSONS	KY	501(C)(3)	9	GREEN RIVER REGIONAL MHMR BOARD	Yes	
(5) GREEN RIVER INDEPENDENT LIVING - III INC 1100 WALNUT STREET OWENSBORO, KY 42301 61-1153453	PROVIDE HOUSING FOR ELDERLY AND/OR HANDICAPPED PERSONS	KY	501(C)(3)	9	GREEN RIVER REGIONAL MHMR BOARD	Yes	
(6) HENDERSON GROUP HOME INC 1100 WALNUT STREET OWENSBORO, KY 42301 61-1171902	PROVIDE HOUSING & PERSONAL CARE FOR PHYSICALLY AND/OR MENTALLY HANDICAPPED	KY	501(C)(3)	9	GREEN RIVER REGIONAL MHMR BOARD	Yes	
(7) RIVERVALLEY CONSULTING SERVICES INC 1100 WALNUT STREET OWENSBORO, KY 42301 61-1354311	TO OFFER CONSULTING SERVICES TO RELATED NON-PROFIT ENTITIES	KY	501(C)(3)	11B	GREEN RIVER REGIONAL MHMR BOARD	Yes	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 50135Y

Schedule R (Form 990) 2013

Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) EFFEXAS INC 1100 WALNUT STREET OWENSBORO, KY 42301 27-1506915	SOFTWARE DEVELOPMENT	KY	BEHAVIORAL HEALTHCARE SERVICES INC	C				Yes	

Part V

Transactions With Related Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

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 or (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 Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

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

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

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

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

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

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

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

1s

No

No

No

No

No

No

No

No

No

No

Yes

No

Yes

No

No

No

No

No

No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CIGAR FACTORY COMPLEX INCORPORATED	K	522,000	FMV - CASH TRANSACTIONS
(2) ACUMEN COUNSELING SERVICES INC	M	5,928,381	FMV - CASH TRANSACTIONS
(3) RIVERVALLEY CONSULTING SERVICES INC	M	1,869,964	FMV - CASH TRANSACTIONS

Schedule R (Form 990) 2013

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.

[illegible]

Part VII

Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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Additional Data

Software ID:

Software Version:

EIN: 61-0668290

Name: GREEN RIVER REGIONAL MENTAL HEALTH
MENTAL RETARDATION BOARD INC

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c) (3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
(1) ACUMEN COUNSELING SERVICES INC 1100 WALNUT STREET OWENSBORO, KY 42301 61-1248638	COUNSELING SERVICES TO CHARITABLE ACTIVITIES OF RELATED ORGANIZATIONS	KY	501(C)(3)	11C	GREEN RIVER REGIONAL MHMR BOARD	Yes	
(1) BEHAVIORAL HEALTHCARE SERVICES INC 1100 WALNUT STREET OWENSBORO, KY 42301 31-1563579	OFFERS RESIDENTIAL SERVICES TO MENTALLY RETARDED INDIVIDUALS	KY	501(C)(3)	9	GREEN RIVER REGIONAL MHMR BOARD	Yes	
(2) CIGAR FACTORY COMPLEX INCORPORATED 1100 WALNUT STREET OWENSBORO, KY 42301 61-1303939	OWNS AND MANAGES PROPERTY FOR OTHER CHARITABLE ORGANIZATIONS	KY	501(C)(2)		GREEN RIVER REGIONAL MHMR BOARD	Yes	
(3) GREEN RIVER INDEPENDENT LIVING - II INC 1100 WALNUT STREET OWENSBORO, KY 42301 61-1027454	PROVIDE HOUSING FOR ELDERLY AND/OR HANDICAPPED PERSONS	KY	501(C)(3)	9	GREEN RIVER REGIONAL MHMR BOARD	Yes	
(4) GREEN RIVER INDEPENDENT LIVING - III INC 1100 WALNUT STREET OWENSBORO, KY 42301 61-1153453	PROVIDE HOUSING FOR ELDERLY AND/OR HANDICAPPED PERSONS	KY	501(C)(3)	9	GREEN RIVER REGIONAL MHMR BOARD	Yes	
(5) HENDERSON GROUP HOME INC 1100 WALNUT STREET OWENSBORO, KY 42301 61-1171902	PROVIDE HOUSING & PERSONAL CARE FOR PHYSICALLY AND/OR MENTALLY HANDICAPPED	KY	501(C)(3)	9	GREEN RIVER REGIONAL MHMR BOARD	Yes	
(6) RIVERVALLEY CONSULTING SERVICES INC 1100 WALNUT STREET OWENSBORO, KY 42301 61-1354311	TO OFFER CONSULTING SERVICES TO RELATED NON-PROFIT ENTITIES	KY	501(C)(3)	11B	GREEN RIVER REGIONAL MHMR BOARD	Yes	

**Green River Regional Mental Health – Mental Retardation
Board, Inc. and Affiliated Entities d/b/a River Valley
Behavioral Health**

Independent Auditor's Report
and Consolidated Financial Statements
June 30, 2014 and 2013

**Green River Regional Mental Health – Mental Retardation
Board, Inc. and Affiliated Entities d/b/a River Valley
Behavioral Health
June 30, 2014 and 2013**

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Independent Auditor's Report

Board of Directors and Finance Committee
Green River Regional Mental Health – Mental Retardation
Board, Inc. and Affiliated Entities d/b/a River Valley
Behavioral Health
Owensboro, Kentucky

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health (River Valley), which comprise the consolidated balance sheets as of June 30, 2014 and 2013, and the related consolidated statements of operations and changes in net assets and cash flows for the years then ended and the related notes to the consolidated financial statements

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We did not audit the financial statements of Independent Living III, Inc., an affiliated entity, which statements reflect total assets of \$1,138,639 and \$1,138,431 as of June 30, 2014 and 2013, respectively, and total revenues of \$279,484 and \$278,046, respectively, for the years then ended. Those statements were audited by other auditors whose reports have been furnished to us and our opinion, insofar as it relates to the amounts included for Independent Living III, Inc., is based solely on the reports of the other auditors. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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

Opinion

In our opinion, based on our audit and the report of the other auditors, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of River Valley as of June 30, 2014 and 2013, and the results of its operations, the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information including the schedule of operations and changes in net assets information and the schedule of expenditures of federal awards required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

Board of Directors and Finance Committee
Green River Regional Mental Health – Mental Retardation
Board, Inc. and Affiliated Entities d/b/a River Valley
Behavioral Health
Page 3

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2014, on our consideration of River Valley's internal control over financial reporting and 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering River Valley's internal control over financial reporting and compliance.

BKD, LLP

Evansville, Indiana
October 21, 2014

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Consolidated Balance Sheets

June 30, 2014 and 2013

Assets

	2014	2013
Current Assets		
Cash and cash equivalents	\$ 5,954,861	\$ 15,766,611
Patient accounts receivable, less allowance for doubtful accounts, 2014 – \$1,111,000 and 2013 – \$874,000	5,035,012	4,495,265
Accounts receivable – other	772,523	1,500,304
Prepaid expenses and other current assets	329,881	354,259
Total current assets	12,092,277	22,116,439
Tenant Deposits	7,742	7,945
Assets Limited As To Use	630,081	639,600
Long-Term Investments	10,626,257	-
Property and Equipment, Net	5,146,562	5,743,418
Other Assets	20,757	25,012
Total assets	<u>\$ 28,523,676</u>	<u>\$ 28,532,414</u>

Liabilities and Net Assets

Current Liabilities		
Current maturities of long-term debt	\$ 391,591	\$ 480,283
Accounts payable	894,826	738,212
Accrued expenses	3,664,213	4,386,893
Deferred revenues	253,545	221,664
Due to third-party payers	1,192,341	762,500
Total current liabilities	6,396,516	6,589,552
Long-Term Debt	2,594,118	2,587,146
Total liabilities	8,990,634	9,176,698
Net Assets – Unrestricted	19,533,042	19,355,716
Total liabilities and net assets	<u>\$ 28,523,676</u>	<u>\$ 28,532,414</u>

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Consolidated Statements of Operations and Changes in Net Assets Years Ended June 30, 2014 and 2013

	2014	2013
Revenues		
Net patient service revenue	\$ 25,068,244	\$ 25,149,918
Provision for uncollectible accounts	476,313	515,602
Net patient service revenue, less provision for uncollectible accounts	24,591,931	24,634,316
State and local grants	10,175,392	10,810,456
Other income	788,074	922,945
Rental income	280,535	365,960
	<u>35,835,932</u>	<u>36,733,677</u>
Expenses		
Payroll and fringe benefits	25,139,756	26,067,019
Contracted program services	3,323,882	3,148,344
Facility and site expenses	2,373,425	2,415,936
Program supplies and expenses	1,270,385	1,258,968
Depreciation and amortization	566,248	584,506
Interest expense	190,284	233,443
Other administrative and general expenses	1,946,248	2,161,603
Professional services	829,096	524,549
Transportation and travel	577,108	633,773
Subcontracted program services	110,095	116,366
Repairs and maintenance	83,358	59,574
	<u>36,409,885</u>	<u>37,204,081</u>
Operating Loss	(573,953)	(470,404)
Other Income		
Investment return	751,279	54,764
	<u>751,279</u>	<u>54,764</u>
Excess (Deficit) of Revenues Over Expenses and Change in Unrestricted Net Assets	177,326	(415,640)
Net Assets, Unrestricted, Beginning of Year	<u>19,355,716</u>	<u>19,771,356</u>
Net Assets, Unrestricted, End of Year	<u><u>\$ 19,533,042</u></u>	<u><u>\$ 19,355,716</u></u>

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Consolidated Statements of Cash Flows Years Ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Operating Activities		
Change in unrestricted net assets	\$ 177,326	\$ (415,640)
Items not requiring net cash		
Depreciation and amortization	566,248	584,506
Bad debt expense	476,313	515,602
Net realized and unrealized gains on investments	(540,670)	(33,026)
Changes in		
Accounts receivable	(288,279)	(1,491,255)
Prepaid expenses and tenant deposits	24,581	153,558
Accounts payable, accrued expenses, deferred revenues and due to third-party payers	<u>(104,344)</u>	<u>(270,621)</u>
Net cash provided by (used in) operating activities	<u>311,175</u>	<u>(956,876)</u>
Investing Activities		
Purchase of property and equipment	(305,137)	(234,405)
Proceeds from sales of investments	12,882,978	-
Purchases of investments	(23,008,066)	-
Proceeds from disposal of property and equipment	340,000	-
Change in assets limited as to use	<u>49,020</u>	<u>(58,321)</u>
Net cash used in investing activities	<u>(10,041,205)</u>	<u>(292,726)</u>
Financing Activities		
Proceeds from issuance of long-term debt	576,791	-
Principal payments on long-term debt	<u>(658,511)</u>	<u>(273,539)</u>
Net cash used in financing activities	<u>(81,720)</u>	<u>(273,539)</u>
Decrease in Cash and Cash Equivalents	(9,811,750)	(1,523,141)
Cash and Cash Equivalents, Beginning of Year	<u>15,766,611</u>	<u>17,289,752</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 5,954,861</u></u>	<u><u>\$ 15,766,611</u></u>
Supplemental Cash Flows Information		
Interest paid	\$ 190,284	\$ 188,818
Note payable obligation incurred for equipment	\$ -	\$ 218,750

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements

June 30, 2014 and 2013

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

Green River Regional Mental Health – Mental Retardation Board, Inc. d/b/a River Valley Behavioral Health (River Valley), a nonprofit organization, provides planning, coordination and direct delivery of mental health, substance abuse and mental retardation services, primarily on an outpatient basis, at various locations throughout a seven-county area in western Kentucky. River Valley owns and operates the River Valley Behavioral Health Hospital (RVBHH), which is licensed as an 80-bed children's psychiatric hospital. River Valley also operates community mental health clinics and the Michelle P. Waiver Program.

Affiliated entities include

- River Valley Consulting Services (RVCS), which serves as an umbrella company that is comprised of upper management who lease their services back to the other affiliated companies
- Acumen Counseling Services, Inc. (Acumen), which was established to allow River Valley to offer employee assistance programs to both private and public companies
- Cigar Factory Complex, Inc. (CFC), which was established to operate and maintain a real estate complex that houses River Valley and other nonaffiliated companies
- Behavioral Healthcare Services, Inc. (BHS), which was established to provide residential services to the mentally retarded and developmentally delayed. BHS is the sole member of Effexas, Inc., which was established to design, develop, manufacture, market, sell and distribute industry specific software
- Independent Living II, Inc., Independent Living III, Inc. and Henderson Group Home, Inc., which are apartment complexes serving residents with independent living apartments

River Valley also provides behavioral health care services in Louisville, Kentucky, Texas, New Mexico, North Carolina and Nevada. These services are provided through contracts with agencies associated with the Department for Medicaid Services.

In addition, River Valley operates four apartment complexes (48 total units) serving residents with independent living apartments located in Kentucky that are financed by four mortgages from the U.S. Department of Housing and Urban Development (HUD). One of these projects (Independent Living Apartments) is owned by River Valley, while the other three are affiliated entities as described above.

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements June 30, 2014 and 2013

Use of Estimates

The preparation of consolidated 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Principles of Consolidation

The consolidated financial statements include the accounts of River Valley and its affiliated entities including RVCS, CFC, Acumen, BHS, Independent Living II, Inc., Independent Living III, Inc. and Henderson Group Home, Inc. (collectively, River Valley).

All significant intercompany accounts and transactions have been eliminated in consolidation.

Cash Equivalents

River Valley considers all liquid investments, other than those limited as to use, with original maturities of three months or less to be cash equivalents. At June 30, 2014 and 2013, cash equivalents consisted of repurchase agreements.

At June 30, 2014, River Valley's cash and cash equivalent accounts exceeded federally insured limits by approximately \$4,583,000. The repurchase agreements as of June 30, 2014, of approximately \$3,228,000 are collateralized by certain securities.

Repurchase agreements are transactions in which the bank in effect borrows money by selling securities and simultaneously agrees to buy the securities back at a higher price at a later date. Repurchase agreements function in a way similar to a secured loan, with the securities serving as collateral. The bank currently maintains significant amounts of U.S. agency mortgage securities (Fannie Mae and Freddie Mac) in both pass-through and collateralized mortgage obligation (CMO) form as collateral for repurchase agreements. Such securities, whose timely payments are guaranteed by Fannie Mae and Freddie Mac, while not completely free from credit risk, are low risk as they implicitly carry the government's rating.

Investments and Investment Return

Investments in equity securities having a readily determinable fair value and in all debt securities are carried at fair value. Other investments are valued at the lower of cost or fair value. Investment return includes dividend, interest and other investment income, realized and unrealized gains and losses on investments carried at fair value and realized gains and losses on other investments.

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements June 30, 2014 and 2013

Assets Limited As To Use

Assets limited as to use include equity mutual funds, which are stated at market value, cash and certificates of deposit that are stated at cost, plus accrued interest, which approximates fair value. Assets limited as to use include assets held in escrow for payment of property taxes and insurance and the reserves for replacements and residual receipts pursuant to the loan agreements with HUD. Also included with these assets are monies invested pursuant to a nonqualified deferred compensation plan.

Patient Accounts Receivable

Patient accounts receivable are stated at amounts billed to patients and third parties and are reduced by an allowance for doubtful accounts and contractual allowances. In evaluating the collectability of accounts receivable, River Valley analyzes its history and identifies trends for each of its major payer sources of revenue to estimate the appropriate allowance for doubtful accounts and contractual allowances. Management regularly reviews data about these major payer sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts.

For receivables associated with services provided to patients who have third-party coverage, River Valley analyzes contractually due amounts and provides a contractual allowance and an allowance for doubtful accounts and a provision for bad debts, if necessary (for expected uncollectible deductibles and copayments on accounts for which the third-party payer has not yet paid, or for payers who are known to be having financial difficulties that make the realization of amounts due unlikely).

For receivables associated with self-pay patients (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), River Valley records a significant provision for bad debts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated or provided by policy) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts.

Property and Equipment

Property and equipment are stated at cost and are depreciated on a straight-line basis over the estimated useful life of each asset. Leasehold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives.

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements

June 30, 2014 and 2013

Long-Lived Asset Impairment

River Valley evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value.

No asset impairment was recognized during the years ended June 30, 2014 and 2013.

Net Patient Service Revenue

River Valley has agreements with third-party payers that provide for payments to River Valley at amounts different from its established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered and includes estimated retroactive revenue adjustments and a provision for uncollectible accounts. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and such estimated amounts are revised in future periods as adjustments become known.

Charity Care

River Valley provides charity care to patients who are unable to pay for services. The amount of charity care is included in net patient service revenue and is not separately classified from the provision for uncollectible accounts. The charity care provided by River Valley to patients was immaterial to the overall consolidated financial statements for the years ended June 30, 2014 and 2013.

Electronic Health Records Incentive Program

The Electronic Health Records Incentive Program, enacted as part of the *American Recovery and Reinvestment Act of 2009*, provides for one-time incentive payments under both the Medicare and Medicaid programs to eligible professionals that demonstrate meaningful use of certified electronic health records (EHR) technology. Payments under the Medicare program are generally made for up to four years based on a statutory formula. Payments under the Medicaid program are generally made for up to four years based upon a statutory formula, as determined by the state, which is approved by the Centers for Medicare and Medicaid Services. Payment under both programs are contingent on River Valley continuing to meet escalating meaningful use criteria and any other specific requirements that are applicable for the reporting period. The final amount for any payment year is determined based upon an audit by the fiscal intermediary. Events could occur that would cause the final amounts to differ materially from the initial payments under the program.

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements June 30, 2014 and 2013

River Valley recognizes revenue ratably over the reporting period starting at the point when management is reasonably assured it will meet all of the meaningful use objectives and any other specific grant requirements applicable for the reporting period

As of June 30, 2013, River Valley completed the first-year requirements under the Medicaid program and recorded revenue of approximately \$148,750, which is included in other income within operating revenues in the statements of operations and changes in net assets

Effective May 12, 2014, River Valley terminated its software license agreement with Software Fulcrum, Inc. For the year ended June 30, 2014, River Valley recorded no revenue related to the EHR Incentive Program

Government Grants

Support funded by state grants (which include federal funds) is recognized as River Valley performs the contracted services under grant agreements. Grant revenue is recognized as earned based on eligible expenses incurred. Grant expenditures are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required. Grant income represented approximated 28 and 29 percent of total revenue for the years ended June 30, 2014 and 2013, respectively

Income Tax Status

RVBHH, Acumen, RVCS, BHS and the HUD projects are exempt from federal income tax under Section 501(c)(3) of the U.S. Internal Revenue Code (IRC). CFC is exempt from federal income tax under Section 501(a) of the IRC. None of the consolidated entities are considered to be private foundations. River Valley does pay income tax on unrelated business income, however, the taxes are not material to the consolidated financial statements taken as a whole.

Effexas, Inc. is an entity that is taxable for federal and state income tax purposes.

River Valley files tax returns in the U.S. federal jurisdiction. With a few exceptions, River Valley is no longer subject to U.S. federal examinations by tax authorities for years before 2011.

Professional Liability Coverage

River Valley insures for medical malpractice losses through a claims-made policy with a multi-provider captive insurance company. Accounting principles generally accepted in the United States of America require a health care provider to accrue the expense of its share of malpractice claims cost for any reported or unreported incidents of potential improper professional service occurring during the year by estimating the probable ultimate cost of the incidents.

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements June 30, 2014 and 2013

Self-Insurance

River Valley has elected to self-insure certain costs related to employee health and accident benefit programs. Costs resulting from noninsured losses are charged to income when incurred. River Valley has purchased stop-loss insurance that limits its exposure for individual claims to \$50,000 and its aggregate exposure to \$1,000,000.

Reclassifications

Certain reclassifications have been made to the 2013 consolidated financial statements to conform to the 2014 consolidated financial statement presentation. These reclassifications had no effect on the change in net assets.

Note 2: Net Patient Service Revenue

River Valley recognizes patient service revenue associated with services provided to patients who have third-party payer coverage on the basis of contractual rates for the services rendered. For uninsured patients that do not qualify for charity care, River Valley recognizes revenue on the basis of its standard rates for services provided. On the basis of historical experience, a significant portion of River Valley's uninsured patients will be unable or unwilling to pay for the services provided. Thus, River Valley records a significant provision for uncollectible accounts related to uninsured patients in the period the services are provided. This provision for uncollectible accounts is presented on the consolidated statements of operations and changes in net assets as a component of net patient service revenue.

River Valley has agreements with third-party payers that provide for payments to River Valley at amounts different from its established rates. These payment arrangements include:

Medicaid – Services rendered to Medicaid program beneficiaries are paid primarily at prospectively determined rates under a cost reimbursement methodology. River Valley is reimbursed at a tentative rate, subject to Medicaid audits, for services provided at RVBHH. Rate adjustments resulting from these audits are reflected in income in the accounting period in which such adjustments become known. Other Medicaid services provided by River Valley are reimbursed at rates determined by the prior year's annual cost report and are not subject to rate adjustments.

Approximately 64 percent of net patient service revenue is from participation in the state-sponsored Medicaid program for each of the years ended June 30, 2014 and 2013. Laws and regulations governing the Medicaid program are complex and subject to interpretation and change. As a result, it is reasonably possible that recorded estimates will change materially in the near term.

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements June 30, 2014 and 2013

River Valley participates in the Michelle P Waiver Program, which is a home and community based waiver program within the Kentucky Medicaid program developed as an alternative to institutional care for individuals with intellectual or developmental disabilities. This program is designed to allow individuals to remain in their homes with services and supports. This service is provided as an administrative function by River Valley through contracts with the state and, as such, all revenues are reported net of related pass-through costs.

River Valley has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payment to River Valley under these agreements includes prospectively determined rates per discharge, discounts from established charges and prospectively determined daily rates.

Patient service revenue, net of contractual allowances and discounts (but before the provision for bad debts), recognized for the years ended June 30 was approximately:

	2014	2013
Medicare	\$ 205,835	\$ 339,714
Medicaid	16,074,750	16,070,602
Other third-party payers	8,359,199	8,318,333
Self-pay	428,460	421,269
	<u>\$ 25,068,244</u>	<u>\$ 25,149,918</u>

Note 3: Concentration of Credit Risk

River Valley grants credit without collateral to its patients, most of whom are area residents and are insured under third-party payer agreements.

The mix of receivables from patients and third-party payers at June 30 was:

	2014	2013
Medicare	1%	3%
Medicaid	90	87
Other third-party payers	8	9
Patients	1	1
	<u>100%</u>	<u>100%</u>

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements June 30, 2014 and 2013

Note 4: Assets Limited As To Use, Investments and Investment Return

Assets Limited As To Use

Assets limited as to use consist of the following at June 30

	2014	2013
Cash and cash equivalents	\$ 365,244	\$ 373,463
Mutual funds – deferred compensation funds	264,837	266,137
	<u>\$ 630,081</u>	<u>\$ 639,600</u>

Investments

Investments, at June 30, include

	2014	2013
Money market	\$ 158,235	\$ -
Certificates of deposit	99,931	-
Corporate bonds	3,602,213	-
Foreign bonds	277,618	-
U S Government and municipal bonds	1,948,279	-
ABS and MBS	585,050	-
Other fixed income bonds	140,286	-
Mutual funds	1,587,888	-
Common stock/equities		
Consumer discretionary	159,904	-
Consumer staples	146,143	-
Energy	117,835	-
Financial	229,117	-
Health care	192,124	-
Industrial	174,410	-
Information Technology	268,529	-
Materials	43,638	-
Utilities	11,995	-
Foreign equities	84,380	-
Exchange traded funds	798,682	-
	<u>\$ 10,626,257</u>	<u>\$ -</u>

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements June 30, 2014 and 2013

Investment return is comprised of the following

	2014	2013
Interest and dividend income	\$ 210,609	\$ 21,738
Realized gains	73,100	-
Unrealized gains	467,570	33,026
	<u>\$ 751,279</u>	<u>\$ 54,764</u>

Note 5: Property and Equipment

Property and equipment consisted of the following at June 30

	2014	2013
Land	\$ 394,886	\$ 394,886
Buildings and improvements	14,306,318	14,268,551
Furniture, fixtures and equipment	4,192,964	4,401,217
Vehicles	443,515	443,515
Leasehold improvements	310,733	310,733
Construction in process	168,445	32,821
	<u>19,816,861</u>	<u>19,851,723</u>
Less accumulated depreciation	<u>14,670,299</u>	<u>14,108,305</u>
	<u>\$ 5,146,562</u>	<u>\$ 5,743,418</u>

Note 6: Long-Term Debt

	2014	2013
Mortgages payable		
U S Department of Housing and Urban Development, 9.25%, payable monthly \$1,861, including interest through June 2023, collateralized by real estate	\$ 136,105	\$ 145,379
U S Department of Housing and Urban Development, 8.125%, payable monthly \$4,436, including interest through July 2031, collateralized by real estate	490,905	503,683
U S Department of Housing and Urban Development, 8.375%, payable monthly \$1,541, including interest through July 2031, collateralized by real estate	167,765	172,015

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
U S Department of Housing and Urban Development, 9.00%, payable monthly \$1,723, including interest through January 2032, collateralized by real estate	\$ 182,277	\$ 186,350
Fifth Third Bank, 6.08%, payable monthly \$22,901, including interest through April 2019, collateralized by real estate	1,148,383	1,346,778
Kentucky Housing Corporation notes, 1.00%, payable in monthly installments ranging from \$123 to \$322, including interest, maturity dates range from July 2025 through August 2027, collateralized by real estate	281,219	302,619
Kentucky Housing Corporation, 5.00%, payable monthly \$184, including interest through December 2027, collateralized by real estate	21,618	22,712
Independence Bank, 3.97%, payable in monthly installments of \$4,621 through May 2019, collateralized by substantially all entity assets other than collateralized real estate	247,309	-
Independence Bank, 3.97%, payable in monthly installments of \$3,690 through October 2018, collateralized by substantially all entity assets other than collateralized real estate	176,016	-
Old National Bank note, 2.64%, payable in monthly installments of \$2,231 through December 2018, collateralized by a certificate of deposit	115,364	-
Old National Bank note, 4.86%, payable in monthly installments of \$2,324 through December 2013, collateralized by certificates of deposit	-	135,283
Note payable – SFI, software license agreement, noninterest bearing, payable in annual installments over six years based on installed licenses pursuant to the EHR Incentive Program	-	218,750
Other	18,748	33,860
	<u>2,985,709</u>	<u>3,067,429</u>
Less current maturities	<u>391,591</u>	<u>480,283</u>
	<u>\$ 2,594,118</u>	<u>\$ 2,587,146</u>

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements June 30, 2014 and 2013

Aggregate annual maturities of long-term debt at June 30, 2014, were

2015	\$ 391,591
2016	397,897
2017	417,360
2018	440,428
2019	373,176
Thereafter	965,257
	\$ 2,985,709

Note 7: Line of Credit

River Valley has a \$1,500,000 revolving bank line of credit expiring February 28, 2015. At June 30, 2014 and 2013, there were no borrowings against this line. The line is collateralized by substantially all of River Valley's assets. Interest on any outstanding balance is payable monthly at 2.25 percent in excess of the one-month London InterBank Offered Rate. River Valley is required to maintain no less than \$1,250,000 in value of cash accounts or marketable securities during any time the obligations remain outstanding.

Note 8: Kentucky Employees' Retirement System

River Valley contributes to the Kentucky Employees' Retirement System (KERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the board of trustees of Kentucky Retirement Systems (KRS). KERS provides for retirement, disability and death benefits to KERS members. The Commonwealth of Kentucky assigns the authority to establish and amend benefit provisions to the KRS board of trustees. The KRS issues a publicly available financial report that includes financial statements and required supplementary information for KERS.

KERS members are required to contribute 6.00 percent of their annual covered salary, and River Valley is required to contribute at an actuarially determined rate. The current rate is 26.79 percent and 23.61 percent of annual covered payroll for the years ended June 30, 2014 and 2013, respectively. The contribution requirements of KERS members are established by statute and may be changed only by the Kentucky General Assembly. River Valley's contributions to the KERS for the years ended June 30, 2014 and 2013, were \$1,225,875 and \$1,203,594, respectively, which approximated the required contributions for each of the years then ended.

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements June 30, 2014 and 2013

All employees of the other corporations who work more than 24 hours per week can elect to participate in River Valley's 403(b) plan, for which River Valley's contributions were \$81,738 and \$71,913 as of and for the years ended June 30, 2014 and 2013, respectively, of which \$101,436 and \$86,567 were accrued as of June 30, 2014 and 2013, respectively.

Note 9: Expenses by Function

	2014	2013
Program expenses		
Mental health	\$ 9,459,426	\$ 9,043,862
Mental retardation	13,461,637	13,124,797
Substance abuse	808,504	860,659
Hospital	4,526,849	5,039,416
Residential	1,570,662	2,161,537
Administrative and general expenses	6,582,807	6,973,810
	<u>\$ 36,409,885</u>	<u>\$ 37,204,081</u>

Costs have been allocated among the programs and administrative and general categories based on actual expenses associated with each function and other methods.

Note 10: Housing Assistance Payment Contracts

River Valley has four housing assistance payment contracts under Section 8 of the *US Housing Act of 1937* with HUD. The contracts contain various controls and regulations regarding rental operations, including tenant eligibility and rental rates and provide rent supplements based on specific eligibility requirements for all of the units of the HUD projects. The housing assistance payments cover the difference between the contract rent and that portion of the rent payable by the tenant as determined by HUD-established schedules and criteria.

Financial requirements of the contracts specify that project funds must be used for the benefit of the HUD projects, to make mortgage payments, pay operating expenses and make required deposits to the replacement reserve in accordance with the contracts. Withdrawals will be made only with the approval of HUD and for project purposes. Upon termination of the contracts, any excess funds must be remitted to HUD.

**Green River Regional Mental Health – Mental Retardation
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Behavioral Health**

**Notes to Consolidated Financial Statements
June 30, 2014 and 2013**

Note 11: Disclosures About Fair Value of Assets and Liabilities

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

Recurring Measurements

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying consolidated balance sheets measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30.

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements

June 30, 2014 and 2013

	Fair Value Measurements Using			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
June 30, 2014				
Money market funds	\$ 158,235	\$ 158,235	\$ -	\$ -
Corporate bonds	\$ 3,602,213	\$ -	\$ 3,602,213	\$ -
Foreign bonds	\$ 277,618	\$ -	\$ 277,618	\$ -
U S Government and municipal bonds	\$ 1,948,279	\$ -	\$ 1,948,279	\$ -
U S Government and agency obligations	\$ 585,050	\$ -	\$ 585,050	\$ -
Other fixed income bonds	\$ 140,286	\$ -	\$ 140,286	\$ -
Mutual funds	\$ 1,587,888	\$ 1,587,888	\$ -	\$ -
Common stock/equities				
Consumer discretionary	\$ 159,904	\$ 159,904	\$ -	\$ -
Consumer staples	\$ 146,143	\$ 146,143	\$ -	\$ -
Energy	\$ 117,835	\$ 117,835	\$ -	\$ -
Financial	\$ 229,117	\$ 229,117	\$ -	\$ -
Health care	\$ 192,124	\$ 192,124	\$ -	\$ -
Industrial	\$ 174,410	\$ 174,410	\$ -	\$ -
Information technology	\$ 268,529	\$ 268,529	\$ -	\$ -
Materials	\$ 43,638	\$ 43,638	\$ -	\$ -
Utilities	\$ 11,995	\$ 11,995	\$ -	\$ -
Foreign stocks	\$ 84,380	\$ 84,380	\$ -	\$ -
Exchange traded funds	\$ 798,682	\$ 798,682	\$ -	\$ -
Mutual funds	\$ 264,837	\$ 264,837	\$ -	\$ -
June 30, 2013				
Mutual funds	\$ 266,137	\$ 266,137	\$ -	\$ -

Following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying consolidated balance sheets, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended June 30, 2014. River Valley has no Level 3 investments as of June 30, 2014 or 2013.

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Consolidated Financial Statements June 30, 2014 and 2013

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

Note 12: Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Admitting Physicians

River Valley is served by one admitting physician, whose patients comprised approximately 7 percent and 8 percent of River Valley's net patient service revenue for the years ended June 30, 2014 and 2013, respectively.

Self-Insurance

Under River Valley's insurance programs, coverage is obtained for catastrophic exposures, as well as those risks required to be insured by law or contract. River Valley retains a significant portion of certain expected losses related primarily to employees' health. Provisions for losses expected under these programs are recorded based upon River Valley's estimates of the aggregate liability for claims incurred and totaled approximately \$171,000 and \$139,000 as of June 30, 2014 and 2013, respectively. The amount of actual losses incurred could differ materially from the estimates reflected in these consolidated financial statements.

Allowance for Net Patient Service Revenue Adjustments

Estimates of allowances for adjustments included in net patient service revenue are described in Notes 1 and 2.

**Green River Regional Mental Health – Mental Retardation
Board, Inc. and Affiliated Entities d/b/a River Valley
Behavioral Health**

**Notes to Consolidated Financial Statements
June 30, 2014 and 2013**

Investments

Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the investment amounts reported in the consolidated balance sheets.

Note 13: Contingencies

General Litigation

River Valley is subject to claims and lawsuits that arise primarily in the ordinary course of business. It is the opinion of management the disposition or ultimate resolution of such claims and lawsuits will not have a material adverse effect on the consolidated financial position of River Valley.

Medicaid Self-Reporting Liability

During 2012, River Valley discovered that certain therapy services provided from August 2005 through September 2011 did not have required co-signatures for certain Medicaid services. Pursuant to Medicaid guidelines, this lack of documentation may result in a liability to River Valley for fees received for these services. River Valley has accrued a liability relating to this contingency of \$500,000 as of June 30, 2014 and 2013.

Note 14: Subsequent Events

Subsequent events have been evaluated through the date of the Independent Auditor's Report, which is the date the consolidated financial statements were available to be issued.

Supplementary Information

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Schedule of Operations and Changes in Net Assets Information Year Ended June 30, 2014

	Community Mental Centers	Hart Supported Living Program	River Valley Behavioral Health Hospital	Independent Living Apartments	Subtotal
Revenues					
Net patient service revenue	\$ 12,642.884	\$ -	\$ 2,940.046	\$ -	\$ 15,582.930
Provision for uncollectible accounts	(174.103)	-	(240.000)	-	(414.103)
Net patient service revenue less provision for uncollectible accounts	12,468.781	-	2,700.046	-	15,168.827
State and local grants	8,114.437	300.078	-	134.062	8,548.577
Other income	1,775.632	-	9.054	391	1,785.077
Rental income	-	-	-	27.827	27.827
Total revenues	22,358.850	300.078	2,709.100	162.280	25,530.308
Expenses					
Payroll and fringe benefits	15,270.794	15.000	2,211.353	10.671	17,507.818
Contracted program services	1,094.414	-	742.045	-	1,836.459
Facility and site expenses	1,071.117	21.000	330.740	37.747	1,460.604
Program supplies and expenses	545.666	241.183	357.060	-	1,143.909
Depreciation and amortization	142.460	-	162.013	6.368	310.841
Interest expense	12.316	-	-	12.989	25.305
Other administrative and general expenses	1,263.485	22.895	226.087	18.756	1,531.223
Professional services	445.734	-	35.048	21.995	502.777
Transportation and travel	373.982	-	7.139	-	381.121
Subcontracted program services	110.095	-	-	-	110.095
Repairs and maintenance	(1.164)	-	40.099	-	38.935
Allocation of overhead	(449.899)	-	449.899	-	-
Total expenses	19,879.000	300.078	4,561.483	108.526	24,849.087
Operating Income (Loss)	2,479.850	-	(1,852.383)	53.754	681.221
Other Income					
Investment return	542.570	-	-	429	542.999
Excess (Deficit) of Revenues Over Expenses and Change in Net Assets	3,022.420	-	(1,852.383)	54.183	1,224.220
Net Assets (Deficit), Beginning of Year	26,703.855	-	(5,375.430)	396.124	21,724.549
Net Assets (Deficit), End of Year	\$ 29,726.275	\$ -	\$ (7,227.813)	\$ 450.307	\$ 22,948.769

(A) Consists of Independent Living II, Inc., Independent Living III, Inc. and Henderson Group Home, Inc.

HUD Entities (A)	Cigar Factory Complex, Inc.	River Valley Consulting Services	Behavioral Healthcare Services, Inc.	Acumen Counseling Services, Inc.	Subtotal Before Eliminations	Eliminations	Total
\$ -	\$ -	\$ -	\$ 9,480,820	\$ 6,094,351	\$ 31,158,101	\$ (6,089,857)	\$ 25,068,244
-	-	-	(62,210)	-	(476,313)	-	(476,313)
-	-	-	9,418,610	6,094,351	30,681,788	(6,089,857)	24,591,931
726,125	-	-	900,690	-	10,175,392	-	10,175,392
-	25	2,776,040	186,013	-	4,747,155	(3,959,081)	788,074
136,504	643,817	-	-	-	808,148	(527,613)	280,535
862,629	643,842	2,776,040	10,505,313	6,094,351	46,412,483	(10,576,551)	35,835,932
380,668	56,368	2,553,025	7,417,917	6,089,857	34,005,653	(8,865,897)	25,139,756
-	36,337	-	1,451,086	-	3,323,882	-	3,323,882
99,788	250,387	-	1,089,426	833	2,901,038	(527,613)	2,373,425
31,972	8,030	-	85,671	803	1,270,385	-	1,270,385
26,228	198,965	-	30,214	-	566,248	-	566,248
81,386	77,773	-	5,820	-	190,284	-	190,284
88,150	32,685	14,533	1,459,845	2,853	3,129,289	(1,183,041)	1,946,248
75,687	-	208,480	42,152	-	829,096	-	829,096
10,577	11	-	185,399	-	577,108	-	577,108
-	-	-	-	-	110,095	-	110,095
-	29,436	-	14,987	-	83,358	-	83,358
-	-	-	-	-	-	-	-
794,456	689,992	2,776,038	11,782,517	6,094,346	46,986,436	(10,576,551)	36,409,885
68,173	(46,150)	2	(1,277,204)	5	(573,953)	-	(573,953)
776	-	-	207,486	18	751,279	-	751,279
68,949	(46,150)	2	(1,069,718)	23	177,326	-	177,326
320,685	(65,325)	-	(1,206,737)	(1,417,456)	19,355,716	-	19,355,716
\$ 389,634	\$ (111,475)	\$ 2	\$ (2,276,455)	\$ (1,417,433)	\$ 19,533,042	\$ -	\$ 19,533,042

**Green River Regional Mental Health – Mental Retardation
Board, Inc. and Affiliated Entities d/b/a River Valley
Behavioral Health**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2014**

Federal Agency/ Pass-Through Entity/Program	Federal CFDA No.	Grant or Identifying Number	Amount
U.S. Department of Health and Human Services			
Pass-Through Programs			
Kentucky Cabinet for Health and Family Services, Department for Behavioral Health, Developmental and Intellectual Disabilities Block Grant for Community Mental Health Services	93 958	T300-TBAV-018300-12	\$ 266,567
Substance Abuse Prevention and Treatment Block Grant	93 959	T300-TAA6, TAA7 and TAA8-018200-12	724,580
Medical Assistance Program	93 778	T300-TBAN-030975-12	21,000
Substance Abuse and Mental Health Services	93 243	T300-TBAM-016000-12 and T300-018700-13	102,210
State Planning and Establishment Grants for the <i>Affordable Care Act</i> Exchanges	93 525	T300-TBB7-056001-13	28,216
Public Health and Social Services Emergency Fund	93 003	T300-TBBX-021500-12	3,928
Total U S Department of Health and Human Services			<u>1,146,501</u>
U.S. Department of Housing and Urban Development			
Direct Programs			
Lower Income Housing Assistance Program	14 856		134,062
Supportive Housing for the Elderly (outstanding balance July 1, 2013)	14 157		145,379
Total U S Department of Housing and Urban Development			<u>279,441</u>
			<u>\$ 1,425,942</u>

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2014

Notes to Schedule

- 1 This schedule includes the federal awards activity of River Valley (except as discussed in Note 3 below) and 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 amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic consolidated financial statements.
- 2 No awards were provided to sub-recipients.
- 3 This schedule does not include the following federal awards activity of the three separate HUD corporations affiliated with River Valley:

	CFDA No. 14.856 Lower Income Housing Assistance Program	CFDA No. 14.157 Supportive Housing for the Elderly Outstanding Balance as of July 1, 2013
Independent Living II, Inc	\$ 118,976	\$ 172,015
Independent Living III, Inc	147,906	503,683
Henderson Group Home, Inc	89,155	186,350
	\$ 356,037	\$ 862,048

A separate single audit has been performed by other auditors for Independent Living III, Inc. in accordance with the requirements of OMB Circular A-133 and HUD. Independent Living II, Inc. and Henderson Group Home, Inc. each expended less than \$500,000 in federal awards during the year and, therefore, were not required to have single audits pursuant to OMB Circular A-133.

**Independent Auditor's Report on Internal Control Over Financial
Reporting and on Compliance and Other Matters Based on an Audit of the
Consolidated Financial Statements Performed in Accordance With
Government Auditing Standards**

Board of Directors and Finance Committee
Green River Regional Mental Health – Mental Retardation
Board, Inc. and Affiliated Entities d/b/a River Valley
Behavioral Health
Owensboro, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health (River Valley) which comprise the balance sheet as of June 30, 2014, and related consolidated statements of operations and changes in net assets and cash flows for the year then ended and the related notes to the consolidated financial statements and have issued our report thereon dated October 21, 2014, which contained a reference to the report of other auditors. Other auditors audited the financial statements of Independent Living III, Inc. as described in our report on River Valley's consolidated financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

Management of River Valley is responsible for establishing and maintaining effective internal control over financial reporting (internal control). In planning and performing our audit, we considered River Valley's internal control to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of River Valley's internal control. Accordingly, we do not express an opinion on the effectiveness of River Valley's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of River Valley's consolidated financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses as defined in the previous paragraph. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether River Valley'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 consolidated 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 we reported to River Valley's management in a separate letter dated October 21, 2014.

Purpose of this Report

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

BKD, LLP

Evansville, Indiana
October 21, 2014

Report on Compliance for Each Major Program and Report on Internal Control Over Compliance

Independent Auditor's Report

Board of Directors and Finance Committee
Green River Regional Mental Health – Mental Retardation
Board, Inc. and Affiliated Entities d/b/a River Valley
Behavioral Health
Owensboro, Kentucky

Report on Compliance for Each Major Federal Program

We have audited the compliance of Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health (River Valley) 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 its major federal programs for the year ended June 30, 2014. River Valley's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for River Valley's major federal program based on our audit of the types of compliance requirements referred to above. River Valley's basic financial statements include the operations of Independent Living II, Inc., Independent Living III, Inc. and Henderson Group Home, Inc., which represents \$290,991, \$651,589 and \$275,505, respectively, in federal awards, which are not included in the schedule during the year ended June 30, 2014. Our audit, described below, did not include the operations of these affiliated entities because a separate single audit was performed by other auditors for Independent Living III, Inc., and the other two affiliated entities each expended less than \$500,000 in federal awards during the year.

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 River Valley's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of River Valley's compliance.

Opinion on Each Major Federal Program

In our opinion, River Valley complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2014.

Report on Internal Control Over Compliance

The management of River Valley is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered River Valley's internal control over compliance with the requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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 River Valley'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 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors and Finance Committee
Green River Regional Mental Health – Mental Retardation
Board, Inc and Affiliated Entities d/b/a River Valley
Behavioral Health
Page 3

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

BKD, LLP

Evansville, Indiana
October 21, 2014

Green River Regional Mental Health – Mental Retardation Board, Inc. and Affiliated Entities d/b/a River Valley Behavioral Health

Schedule of Findings and Questioned Costs Year Ended June 30, 2014

Summary of Auditor's Results

1 The opinion expressed in the independent auditor's report was

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimed

2 The independent auditor's report on internal control over financial reporting described

Significant deficiency(ies)? ☐ Yes ☒ None Reported

Material weakness(es)? ☐ Yes ☒ No

3 Noncompliance considered material to the financial statements was disclosed by the audit?

☐ Yes ☒ No

4 The independent auditor's report on internal control over compliance for major federal awards programs disclosed

Significant deficiency(ies)? ☐ Yes ☒ None Reported

Material weakness(es)? ☐ Yes ☒ No

5 The opinions expressed in the independent auditor's report on compliance for major federal awards was

☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimed

6 The audit disclosed findings required to be reported by OMB Circular A-133?

☐ Yes ☒ No

7 River Valley's major program was

Cluster/Program	CFDA Number
Substance Abuse Prevention and Treatment Block Grant	93 959

**Green River Regional Mental Health – Mental Retardation
Board, Inc. and Affiliated Entities d/b/a River Valley
Behavioral Health**

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2014**

- 8 The threshold used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 was \$300,000
- 9 River Valley qualified as a low-risk auditee as that term is defined in OMB Circular A-133? ☒ Yes ☐ No

Findings Required to be Reported by *Government Auditing Standards*

None

Findings Required to be Reported by OMB Circular A-133

None

**Green River Regional Mental Health – Mental Retardation
Board, Inc. and Affiliated Entities d/b/a River Valley
Behavioral Health**

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2014**

Findings Required to be Reported by OMB Circular A-133

Reference Number	Summary of Finding	Status
None		