COMM*UNITY* PARTNERSHIP OF SOUTHERN ARIZONA, INC.

CONSOLIDATED FINANCIAL STATEMENTS YEARS ENDED SEPTEMBER 30, 2015 AND 2014

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INDEPENDENT AUDITORS' REPORT

Board of Directors Comm*unity* Partnership of Southern Arizona, Inc. Tucson, Arizona

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Comm*unity* Partnership of Southern Arizona, Inc. ("CPSA"), which comprise the consolidated balance sheets as of September 30, 2015 and 2014, and the related consolidated statements of activities, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. 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 auditors' 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 the entity'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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.



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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Comm*unity* Partnership of Southern Arizona, Inc. *as* of September 30, 2015 and 2014, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis-of-Matter Regarding Going Concern

The accompanying financial statements have been prepared assuming that the entity will continue as a going concern. As discussed in Notes 16 and 17 to the financial statements, the entity's GSA 5 Regional Behavioral Health Authority contract expired on September 30, 2015. This contract comprised substantially all of the revenues of CPSA. These conditions raise substantial doubt about its ability to continue as a going concern. Management's plans regarding these matters also are described in Note 17. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Other Matter – Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidated statements of activities by line of business (as defined in the contract dated July 1, 2005 between CPSA and the Arizona Department of Health Services - Division of Behavioral Health Services (ADHS-BDHS)) for the year ended September 30, 2015, are not a required part of the basic consolidated financial statements, but are supplementary information required by ADHS-BDHS. The accompanying CPSA Pima County Title 36 Contractual reporting schedule and Community Reinvestment Funds Schedule for the year ended September 30, 2015 are not a required part of the basic consolidated financial statements, but are supplementary information required by Pima County. 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 Community Partnership of Southern Arizona, Inc.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2016 on our consideration of Comm*unity* Partnership of Southern Arizona, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on 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 of Comm*unity* Partnership of Southern Arizona, Inc. internal control over financial reporting and compliance.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Tucson, Arizona January 8, 2016

COMM*UNITY* PARTNERSHIP OF SOUTHERN ARIZONA, INC. CONSOLIDATED BALANCE SHEETS SEPTEMBER 30, 2015 AND 2014

ASSETS		2015		2014
CURRENT ASSETS				
Cash and cash equivalents	\$	52,938,208	\$	31,515,343
Investments		6,268,409		7,179,912
Receivables				
Due from the Arizona Department of Health Services		2,061,274		3,520,527
Due from related parties		1,488,580		905,109
Other receivables		13,757,038		12,631,067
Prepaid expenses and other		2,057		375,147
Total current assets		76,515,566		56,127,105
PROPERTY AND EQUIPMENT, NET		15,644,502		19,688,434
OTHER ASSETS				
Bond issuance costs, net		-		19,189
Deposits		16,661		11,663
Total other assets		16,661		30,852
TOTAL ASSETS	\$	92,176,729	\$	75,846,391
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Current portion of long-term debt	\$	_	\$	683,897
Accounts payable	Ψ	1,695,099	Ŷ	1,044,989
Behavioral healthcare services payable		24,938,747		17,169,128
Recoupment liabilities due to the Arizona Department of Health Services		12,240,357		8,461,674
Accrued salaries and benefits		1,664,952		704,384
Deferred revenue		1,188,286		671,740
Other current liabilities	_	-		11,018
Total current liabilities		41,727,441		28,746,830
LONG-TERM DEBT, NET OF CURRENT PORTION		-		3,966,604
Total liabilities		41,727,441		32,713,434
NET ASSETS				
Unrestricted		48,611,988		41,295,657
Temporarily restricted		1,837,300		1,837,300
Total net assets		50,449,288		43,132,957
TOTAL LIABILITIES AND NET ASSETS	\$	92,176,729	\$	75,846,391

The accompanying notes are an integral part of the consolidated financial statements.

COMM*UNITY* PARTNERSHIP OF SOUTHERN ARIZONA, INC. CONSOLIDATED STATEMENTS OF ACTIVITIES YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	2015	2014
CHANGE IN UNRESTRICTED NET ASSETS		
Revenues and gains:	A A A A A A A A A A	• • • • • • • • • •
Net capitation premiums	\$ 3,172,962	\$ 1,689,378
Client service	2,573,196	2,646,399
Investment and other income	8,655,504	9,220,470
Total revenues	14,401,662	13,556,247
Expenses		
Grants and other	4,977,525	5,417,872
Administrative and operating:		
Salaries and benefits	-	1,052,442
Professional and outside services	-	1,542,075
Occupancy	-	199,022
Depreciation and amortization	-	1,700,373
Supplies and other	9,853,123	10,989,268
Total expenses	14,830,648	20,901,052
LOSS FROM CONTINUING OPERATIONS	(428,986)	(7,344,805)
INCOME FROM DISCONTINUED OPERATIONS	11,288,175	7,770,452
CHANGE IN UNRESTRICTED NET ASSETS	10,859,189	425,647
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	-	-
TRANSFERS TO AFFILIATE ORGANIZATIONS	(3,542,858)	(9,000,000)
NET ASSETS, BEGINNING OF YEAR	43,132,957	51,707,310
NET ASSETS, END OF YEAR	\$ 50,449,288	\$ 43,132,957

The accompanying notes are an integral part of the consolidated financial statements.

COMM*UNITY* PARTNERSHIP OF SOUTHERN ARIZONA, INC. CONSOLIDATED STATEMENTS OF CASH FLOWS YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	2015		2014
CASH FLOWS FROM OPERATING ACTIVITIES			
Change in net assets	\$ 10,859,189	\$	425,647
Adjustments to reconcile change in unrestricted net assets to net cash			
provided by operating activities:			
Depreciation and amortization	2,216,108		2,331,587
Discontinued capital projects	-		1,176,291
Loss on sale of property and equipment	2,687		-
Net realized and unrealized gain on investments	(132,643)		(336,125)
Effects of changes in operating assets and liabilities:			
Due from the Arizona Department of Health Services	1,459,253		(932,621)
Due from related parties	(583,471)		(905,109)
Other receivables	(1,129,124)		6,901,520
Prepaid expenses and other	352,393		617,849
Accounts payable and accrued liabilities	1,633,892		(1,458,283)
Behavioral healthcare services payable	7,769,619		6,243,127
Recoupment liabilities due to the Arizona Department of Health	3,778,683		(11,547,455)
Deferred revenue	 524,433		586,509
Net cash provided by operating activities	 26,751,019		3,102,937
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of property and equipment	(229,539)		(2,170,518)
Transfer to affiliate organization	(1,492,260)		(9,000,000)
Purchases of investments	(3,051,391)		(5,879,775)
Proceeds from sales and maturities of investments	 4,095,537		15,079,437
Net cash used in investing activities	 (677,653)	_	(1,970,856)
CASH FLOWS USED IN FINANCING ACTIVITIES Principal payments on long-term debt	 (4,650,501)	_	(672,485)
NET INCREASE IN CASH AND CASH EQUIVALENTS	 21,422,865		459,596
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 31,515,343		31,055,747
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 52,938,208	\$	31,515,343
SUPPLEMENTAL CASH FLOW DISCLOSURES		S	See Note 15

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Operations

Comm*unity* Partnership of Southern Arizona, Inc. (CPSA or the Organization), located in Tucson, Arizona, is an Arizona nonprofit corporation. Incorporated in February 1995, CPSA was initially formed by three 501(c)(3) corporations (corporate members). CPSA is a wholly-owned subsidiary of Community Partners, Inc. (CPI or Parent).

Community Behavioral Health Properties of Southern Arizona, LLC (CBHP) was organized in July 2002 for the purpose of acquiring and holding real estate and related debt. Community Partnership Housing, LLC (CPH) was organized in February 2008 for the purpose of developing, owning, improving, and operating housing that is affordable to low and moderate income people receiving behavioral health services. Community Partnership Housing - Elvira, LLC (CPH Elvira) was organized in February 2008 for the purpose of developing, owning, improving, and operating housing that is affordable to low and moderate income young adults receiving behavioral health services. Sonrisa Apartments, Inc. (Sonrisa) was organized in March 2009 as a nonprofit corporation for the purpose of developing, owning, improving, and operating housing that is affordable to low and moderate income young adults receiving behavioral health services. CBHP, CPH, CPH Elvira, and Sonrisa are wholly owned subsidiaries of CPSA.

The ownership of all CPH apartments and CPH operations were transferred to Mental Health Resources, Inc. (MHRI), an affiliated entity, effective November 1, 2014.

Through a contract with the Arizona Department of Health Services (ADHS), which expired September 30, 2015, CPSA had been designated as the Regional Behavioral Health Authority (RBHA) for the geographic service area of Pima County (GSA 5). CPSA was responsible for managing and maintaining an organized, comprehensive behavioral healthcare delivery system for the benefit of eligible members within its geographic service area. Direct behavioral healthcare services are provided to eligible, enrolled members by subcontracted providers. Substantially all of CPSA's revenues and cash flows were from its contract with ADHS, see Note 16 for further discussion.

Consolidation

The accompanying consolidated financial statements include the accounts of CPSA, CBHP, CPH, CPH Elvira, and Sonrisa. All intercompany balances and transactions have been eliminated in the consolidation.

Basis of Presentation

The accompanying consolidated financial statements have been prepared in accordance with the standards of accounting and financial reporting under the AICPA Audit and Accounting Guide, *Health Care Organizations* and the *Accounting and Auditing Procedures Manual for ADHS Funded Programs*.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. CPSA does not have any permanently restricted net assets at September 30, 2015 and 2014.

Use of Estimates

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

CPSA considers the estimate of its behavioral healthcare services payable and its provider receivables to be critical accounting estimates requiring extensive subjective judgment. CPSA bases its estimate on historical experience and other assumptions believed to be reasonable under the circumstances. Actual results could differ from its estimates under different assumptions or conditions.

Cash and Cash Equivalents

CPSA considers all highly liquid investments with an original maturity at the time of purchase of three months or less to be cash equivalents. CPSA routinely invests its surplus operating funds in overnight repurchase arrangements with a financial institution and in highly liquid U.S. government securities.

CPSA, in the normal course of business, places its cash and cash equivalents with various financial institutions. Balances on deposit are insured by the Federal Deposit Insurance Corporation (FDIC) up to specified limits. As of September 30, 2015 and 2014, balances exceeded FDIC insured limits by approximately \$51,211,000 and \$34,823,000, respectively. Management does not believe it is exposed to any significant credit risk on cash and cash equivalents.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments

CPSA carries investments in marketable securities at fair value in the consolidated balance sheets. Investment income or losses (includes realized and unrealized gains and losses on investments, interest, and dividends) are recognized in the consolidated statements of activities.

Receivables

Receivables primarily consist of amounts billed and currently due from governmental agencies and Comprehensive Service Providers. Contractually, CPSA grants unsecured trade credit without interest to ADHS and others. The Organization has not experienced any significant past due accounts. Based on historical collections, remaining accounts receivable are considered fully collectible by management.

Revenue Recognition

Net Capitation Premiums Revenue: CPSA's contract with ADHS requires CPSA to provide behavioral healthcare services to all Arizona Health Care Cost Containment System (AHCCCS) eligible Medicaid (Title XIX) and KidsCare (Title XXI) enrollees within its geographic service area. Under this agreement, CPSA receives monthly payments from ADHS based on a capitated rate and the number of Medicaid and KidsCare eligible memebers for covered services during that month, regardless of services actually performed by CPSA's subcontracted providers. Capitation premiums are recognized in the month payment is received. CPSA assumes the risk for claims in excess of those payments. However, surpluses and losses derived from capitated revenue are subject to a service profit and loss corridor not to exceed plus or minus three percent. Total Title XIX and Non-Title XIX revenue which exceed the contractual profit maximum for the years ended September 30, 2015 and 2014 consisted of the following:

	2015			2014	
Title XIX Non-Title XIX	\$	11,067,000 1,173,357	\$	7,923,591 538,083	
Total	\$	12,240,357	\$	8,461,674	

Client Service Revenue: CPSA's contract with ADHS provides for payment to CPSA at a monthly rate equal to one-twelfth of specified annual contract maximums under ADHS Non-Title XIX/XXI Subvention Allocation Schedule. CPSA recognizes these funds as revenue when received, except for unexpended Federal Block Grant funds received as of September 30 that must be deferred at September 30. ADHS policies require CPSA to return any unexpended Federal Block Grant funds if they remain unexpended for one year beyond when ADHS has granted them. Surpluses derived from certain Non-Title XIX/XXI revenue are subject to a service profit corridor not to exceed three percent.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Subvention programs provide behavioral healthcare services to lower income, uninsured, or underinsured individuals not eligible for behavioral healthcare coverage under Arizona Health Care Cost Containment System (AHCCCS) Medicaid or KidsCare. Subvention programs are funded through a combination of federal mental health block grant funds, Pima County funds, and State of Arizona appropriated funds administered by ADHS.

Arizona Department of Housing through CPSA contracts with the City of Tucson to administer the Bridge Subsidy program. This program provides subsidized housing for individuals waiting to become eligible for Section 8 housing.

Other Income: Other income consists primarily of rental income and other non-program revenues.

Behavioral Healthcare Service Cost Recognition

CPSA contracts with various Comprehensive Service Providers (CSP), including corporate members, for the provision of a full range of behavioral healthcare services to AHCCCS eligibles and enrolled, Non-Title XIX/XXI adults with serious mental illnesses, and adult and children for Non-Title-XIX/XXI programs. The CSPs are compensated on a one-twelfth installment basis up to an annual contract ceiling for enrolled clients in these categories. Under this arrangement, the CSPs are at risk for providing healthcare services to eligible enrollees as specified in the agreements, including costs that exceed their annual contract ceiling payments. These services accounted for 69% and 70% of CPSA's behavioral healthcare service expenses in 2015 and 2014, respectively. Three CSPs accounted for 41% and 44% of behavioral healthcare service expense in 2015 and 2014, respectively.

The cost of all other behavioral healthcare services is on a cost-reimbursement, one-twelfth installment or block-purchase basis subject to contract ceilings for certain programs. These costs are accrued in the period in which the service is provided to eligible recipients. These services accounted for 31% and 30% of CPSA's behavioral healthcare service expenses in 2015 and 2014, respectively.

Property and Equipment

Property and equipment are initially recorded at cost. Generally, expenditures for major improvements in excess of \$5,000 to property are capitalized and expenditures for repairs and maintenance are expensed as incurred. Depreciation and amortization are calculated using the straight-line method over the estimated useful lives of the assets as follows:

Buildings	
Furniture and equipment	
Leasehold improvements	

5 - 40 years 3 - 5 years 3 years

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of Long-Lived Assets

The Organization reviews long-lived assets and certain identifiable intangibles for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceed the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell.

Allocation of Common Expenses

Certain direct, indirect, and administrative expenses are incurred that benefit more than one program. Such common expenses are allocated based upon a cost allocation plan using management's estimates, which are primarily based upon enrollment, claims, and costs by lines of business.

Income Taxes

CPSA and Sonrisa are Section 501(c)(3) organizations exempt from taxation under Internal Revenue Code Section 501(a). CBHP, CPH, and CPH Elvira are single-member LLCs, which are disregarded entities for income tax purposes. Accordingly, no provision for federal or state corporate income taxes has been reflected in the accompanying consolidated financial statements. However, certain unrelated business income may be subject to income tax.

The Organization is required to perform an evaluation of all tax positions taken or expected to be taken in the course of preparing the Organization's tax returns to determine whether the tax positions meet a "more likely than not" standard of being sustained under examination by the applicable taxing authorities. This evaluation is required to be performed for all open tax years, as defined by the various statutes of limitations, for federal and state purposes.

The Organization is only subject to income taxes on unrelated business taxable income (UBTI). As a result, the Organization is required to file informational returns for federal and state purposes and, if it has UBTI, federal and state income tax returns. The federal and state tax returns for the Organization for fiscal years 2012, 2013, and 2014 are subject to examination by the Internal Revenue Service and state taxing authorities, generally for three years after filed. Management has performed its evaluation of tax positions taken on all open tax returns and has determined that there were no positions taken that do not meet the "more likely than not" standard.

From time to time, the Organization may be subject to penalties and interest assessed by various taxing authorities, which are classified as administrative and operating expenses when they occur. No penalties and interest were assessed in 2015 or 2014.

Subsequent Events

Management evaluated subsequent events through January 8, 2016, the date the consolidated financial statements were available to be issued.

NOTE 2 INVESTMENTS

Investments consisted of the following at September 30:

	 2015		
Bonds	\$ 5,041,163	\$	6,238,823
Mutual funds	62,304		81,114
Preferred stocks	5,425		-
Alternative investments	 1,159,517		859,975
Total	\$ 6,268,409	\$	7,179,912

Investment income for the years ended September 30 consisted of the following:

	2015			2014	
Interest and dividends	\$	174,158	\$	53,494	
Realized gains		15,805		83,775	
Unrealized gains		116,838		252,350	
Total	\$	306,801	\$	389,619	

NOTE 3 OTHER RECEIVABLES

Other receivables consisted of the following at September 30:

	2015			2014	
Providers	\$	10,706,212	\$	10,578,266	
Housing		415,453		464,804	
Pima County Title 36		2,344,283		1,442,842	
Other		291,090		145,155	
Total	\$	13,757,038	\$	12,631,067	

NOTE 4 PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at September 30:

	2015	2014
Land	\$ 2,944,198	\$ 3,550,349
Buildings	16,211,069	18,762,925
Capital deposits	10,003	24,986
Furniture and equipment	14,593,513	14,473,792
Leasehold improvements	162,447	162,447
	33,921,230	36,974,499
Less accumulated depreciation and amortization	(18,276,728)	(17,286,065)
Total	\$ 15,644,502	\$ 19,688,434

Depreciation and amortization was \$2,196,919 and \$2,326,582 for the years ended September 30, 2015 and 2014, respectively.

NOTE 5 FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC Topic 820 are described as follows:

Level 1 – Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets;

Level 2 – Valuations based on quoted prices for similar assets or liabilities or identical assets or liabilities in less active markets, such as dealer or broker markets; and

Level 3 – Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable, such as pricing models, discounted cash flow models and similar techniques not based on market, exchange, dealer or broker-traded transactions.

Cash and cash equivalents and receivables - The carrying amount is estimated to be the fair value based on the liquidity of these financial instruments and their relatively short maturity.

Investments - The fair value of bonds, mutual funds, and preferred stocks are valued using quoted market prices for identical or similar assets in active markets. The fair value of the alternative investments is calculated at the Net Asset Value (NAV) per share. NAV is calculated by deducting the share class's liabilities from the share class's assets at the close of business and dividing by the outstanding number of shares.

NOTE 5 FAIR VALUE MEASUREMENTS (CONTINUED)

Payables - The carrying amount approximated fair value because of the short maturity of these instruments.

Long - term debt - The terms of the Organization's long - term debt approximated the terms in the market place at which they could be replaced. Therefore, the fair values approximated the carrying value of these instruments.

At September 30, 2015, the fair value of assets measured on a recurring basis is as follows:

	F	air Value	_	Level 1	 Level 2	 Level 3
Investments						
Bonds:						
Corporate	\$	4,090,174	\$	-	\$ 4,090,174	\$ -
U.S. Treasury notes		177,856		-	177,856	-
Municipalities		773,133		-	773,133	-
Mutual funds:						
Emerging markets		62,304		62,304	-	-
Preferred stocks:						
Healthcare REIT		5,425		5,425	-	-
Alternative investments		1,159,517		-	 -	1,159,517
Total assets at fair value	\$	6,268,409	\$	67,729	\$ 5,041,163	\$ 1,159,517

At September 30, 2014, the fair value of assets measured on a recurring basis is as follows:

	F	air Value	 Level 1	 Level 2	_	Level 3
Investments						
Bonds:						
Corporate	\$	5,308,702	\$ -	\$ 5,308,702	\$	-
U.S. Treasury Notes		199,672	-	199,672		-
Municipalities		730,449	-	730,449		-
Mutual funds:						
Emerging markets		81,114	81,114	-		-
Alternative investments		859,975	-	-		859,975
Total assets at fair value	\$	7,179,912	\$ 81,114	\$ 6,238,823	\$	859,975

NOTE 5 FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth a summary of the changes in the fair value of the Organization's level 3 assets for the years ended September 30:

	2015		2014	
Balance, beginning of year	\$	859,975	\$	-
Purchases		200,000		758,809
Unrealized gains		99,542		101,166
Balance, end of year	\$	1,159,517	\$	859,975

The following table summarizes investments measured at fair value based on NAV per share as of September 30:

	2015	Unfunded	Redemption	Redemption
Investment Type	Fair Value	Commitments	Frequency	Notice Period
Abbey Capital Multi Mgr Fund				
Ltd Share Class D	\$ 559,903	N/A	Monthly	3 Days
Campbell Fund Trust Series W	\$ 599,614	N/A	Monthly	10 Days
	2014	Unfunded	Redemption	Redemption
Investment Type	Fair Value	Commitments	Frequency	Notice Period
Abbey Capital Multi Mgr Fund				
Ltd Share Class D	\$ 390,748	N/A	Monthly	3 Days
Campbell Fund Trust Series W	\$ 469,227	N/A	Monthly	10 Days

The Abbey Capital fund's objective is to seek long-term capital appreciation with a rigorous risk management framework. The fund aims to achieve this objective through its direct investment in the ALC Alternative Fund. The Campbell Fund engages in the speculative trading of futures contracts and foreign currency contracts.

NOTE 6 PERFORMANCE BONDS

CPSA's contract with ADHS requires a performance bond to fund any potential losses incurred equal to amounts based on gross payments, as specified in the contract. The ADHS performance bond requirement for the period ending December 31, 2016 of approximately \$31 million has been obtained with the renewal of surety bonds through December 31, 2016 of \$13,146,529 with International Fidelity Insurance Company and \$17,939,623 with Argonaut Insurance Company.

NOTE 7 RECOUPMENT LIABILITIES

ADHS Encounter Policy Requirements: ADHS requires CPSA to report minimum percentages of encounter values to nonadministrative ADHS payments, reaching 85% at year-end. ADHS evaluates on a quarterly, year-to-date basis by Title XIX and Non-Title XIX/XXI programs, the percentage of encounter data to ADHS payments. In the event CPSA does not reach the required threshold, the full amount of the sanction will be withheld from CPSA's monthly payment and requires that the sanction be reported as an administrative expense and allocated to the appropriate program. ADHS has not assessed sanctions for the years ended September 30, 2015 and 2014.

NOTE 8 DEFERRED REVENUE

CPSA has programs for which deferred revenue is recorded as a result of unexpended payments received. Deferred revenue consisted of the following at September 30:

	2015			2014		
Non-Title XIX programs Non-ADHS programs	\$	- 1,188,286	\$	3,333 668,407		
Total	\$	1,188,286	\$	671,740		

NOTE 9 LONG-TERM DEBT

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

	2	2015	2014
The Arizona Health Facilities Authority sold 2002 Series bonds on behalf of CBHP, repaid in 2015.	\$	-	\$ 1,608,333
Note payable, Wells Fargo, repaid in 2015.		-	678,373
Note payable, Wells Fargo, repaid in 2015.		-	1,022,506
Note payable, Wells Fargo, repaid in 2015.		-	 1,341,289
Less: current portion		-	 4,650,501 (683,897)
Total long-term debt, net of current portion	\$	-	\$ 3,966,604

NOTE 10 RELATED PARTY TRANSACTIONS

Behavioral Healthcare Services

CPSA has contracted with ten comprehensive service providers (CSPs) in Pima County (GSA 5) to provide behavioral healthcare services. Four of these CSPs are related parties through affiliation with Behavioral Health Coalition of Southern Arizona (BHC), a corporate member.

CPSA has contracted with 15 service providers who are members of BHC to provide behavioral healthcare services in Pima County. Agreements with these providers expired on September 30, 2015. Amounts payable to these providers aggregated approximately \$4.0 million and \$5.4 million as of September 30, 2015 and 2014, respectively, and are included in behavioral healthcare services payable. Amounts receivable from these providers aggregated approximately \$2.4 million and \$3.5 million as of September 30, 2015 and 2014, respectively, and are included in other receivables. BHC accounted for 48% and 53% of behavioral healthcare services expense in 2015 and 2014, respectively.

CPSA contracted with Community Partnership Care Coordination, LLC (CPCC) to provide behavioral healthcare services. CPCC is a wholly-owned subsidiary of CPI. Amounts paid to CPCC by CPSA approximated \$2,837,000 and \$2,565,000 for 2015 and 2014, respectively (of which, approximately \$2,631,000 and \$1,570,000 was paid through current year behavioral health funding for 2015 and 2014, respectively).

Administrative and Other

Effective October 1, 2014, CPSA entered into a Management and Administrative Services Agreement with its parent, CPI. The agreement continues indefinitely until terminated by mutual agreement, convenience, or default. CPI provides management, human resources, accounting, communications, business technology, claims processing, and facilities management services to CPSA. CPSA paid CPI approximately \$8,918,000 and \$11,140,000 under this agreement for the years ended September 30, 2015 and 2014, respectively, which is included in professional services in the accompanying consolidated statements of activities.

CPSA provided \$900,000 for working capital and \$473,050 for SB1616 funds to MHRI during 2015. CPSA provided \$9,000,000 to CPI for start-up funds during 2014. These amounts are included as transfers to affiliate organizations in the accompanying consolidated statements of activities. CPH transferred its operations to MHRI in 2015 (see Note 15).

NOTE 10 RELATED PARTY TRANSACTIONS (CONTINUED)

CBHP charges rent to various affiliated entities. The rental income is included in the accompanying consolidated statements of activities as other income. Rental income for the years ended September 30 is as follows:

		2015		2014
CPI	\$	496,074	\$	531,997
CPCC		212,240		241,725
MHRI		28,016		-
Total	\$	736,330	\$	773,722

CPSA reimbursed MHRI \$310,494 for housing employees for the year ended September 30, 2015.

A summary of amounts due from related parties at September 30 is as follows:

	. <u> </u>	2015		2014	
CPI CPCC	\$	1,423,841 64,739	\$	685,809 219,300	
Total	\$	1,488,580	\$	905,109	

CPSA has a payable to MHRI of \$30,784 at September 30, 2015, included in accounts payable in the accompanying consolidated balance sheets.

NOTE 11 RETIREMENT PLAN

CPSA has a 401(k) defined contribution employee savings plan for its eligible employees. Eligible employees may make contributions to the 401(k) plan not to exceed specified annual ceiling amounts. CPSA may make discretionary contributions to be allocated ratably among participating employees. Participants are immediately vested in employee contributions and ratably over a period of three years in discretionary CPSA contributions. CPSA's contribution to the Plan was approximately \$343,000 and \$345,000 for the years ended September 30, 2015 and 2014, respectively.

NOTE 12 LESSOR AGREEMENTS

The Organization leases buildings to tenants under a non-cancelable operating lease expiring on September 30, 2016. Future minimum lease receipts under this lease are as follows:

Total minimum lease receipts due for year ending September 30, 2016

\$ 1,560,457

Rental income was approximately \$1,442,000 and \$1,505,000 for the years ended September 30, 2015 and 2014, respectively.

NOTE 13 COMMITMENTS AND CONTINGENCIES

Other Commitments

CPSA and CBHP lease various equipment and office space under operating lease agreements expiring at various dates through December 2017, all of which have early termination clauses.

Future minimum commitment payments are as follows:

Year Ending September 30,	A	Amount		
2016	\$	67,065		
2017		27,910		
2018		390		
Total	\$	95,365		

Total rent expense was \$146,363 and \$150,182 for the years ended September 30, 2015 and 2014, respectively.

Litigation

CPSA is party to certain pending or threatened lawsuits arising out of or incident to the ordinary course of business for which it carries general liability and other insurance coverages. In the opinion of management and based upon consultation with legal counsel, resolution of the pending or threatened lawsuits will not have a material adverse effect on CPSA's consolidated financial statements. Amounts related to any settlements are reflected in these consolidated financial statements.

Contract Compliance

<u>Capital risk requirements</u>: Pursuant to its contract with ADHS, CPSA must annually maintain a minimum capitalization requirement of net assets greater than or equal to 90% of the monthly capitation and Non-Title XIX/XXI payments received under the contract, excluding the performance bond investments. At September 30, 2015 and 2014, CPSA was in compliance with the minimum capitalization requirement.

NOTE 13 COMMITMENTS AND CONTINGENCIES (CONTINUED)

<u>Viability ratios</u>: CPSA's contract with ADHS contains various quarterly financial performance requirements including required minimum liquidity ratios, administrative cost percentages, and service expense percentages. For the years ended September 30, 2015 and 2014, CPSA was not in compliance with certain administrative and service expense percentages. The CPSA Board of Directors has approved variances in certain viability ratios to meet behavioral health community needs. CPSA has informed ADHS of the reasons for the variances. ADHS has not assessed sanctions against CPSA for noncompliance.

<u>Other</u>: Should CPSA be in default of any material obligation under its contract with ADHS, ADHS may, at its discretion, in addition to other remedies, either adjust the amount of future payment or withhold future payment until satisfactory resolution of the default of exception.

Compliance with Laws and Regulations

The healthcare industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not limited to, matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement for patient services, and Medicare and Medicaid fraud and abuse regulations. Government activity continues with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by healthcare providers. Violations of these laws and regulations could result in expulsion from government healthcare programs, together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that CPSA was in compliance with fraud and abuse regulations, as well as other applicable government laws and regulations. Compliance with such laws and regulations can be subject to future review and interpretation, as well as regulatory actions unknown or unasserted at this time.

Housing and Urban Development Notes

During 2012, Sonrisa received an 811 building grant from the U.S. Department of Housing and Urban Development (HUD) and the City of Tucson (City). Sonrisa has signed two related contingent promissory notes. The note with HUD, in the amount of \$1,337,300, matures September 1, 2051. This note bears no interest and does not require repayment as long as the housing remains available for low income persons. The note with the City, in the amount of \$500,000, matures August 10, 2031. This note will be forgiven by the City upon expiration as long as it is used for the designated purpose. In the event Sonrisa discontinues these services, both notes become due and payable. As management intends to continue through the expiration dates of the agreements, these amounts have been recorded as temporarily restricted net assets until the terms have been fulfilled.

NOTE 14 FUNCTIONAL EXPENSES

Functional expenses for the years ended September 30 are as follows:

	2015		2014	
Program services Administrative and operating	\$	4,977,525 9,853,123	\$	5,417,872 15,483,180
Total	\$	14,830,648	\$	20,901,052

NOTE 15 STATEMENTS OF CASH FLOWS

Supplemental disclosure of cash flow information:

	2015		2014	
Interest expense and cash paid for interest	\$	67,177	\$	78,414

Effective November 1, 2014, all the operations of CPH, including assets and liabilities, were transferred to MHRI. Amounts transferred to CPH during the year ended September 30, 2015 were as follows:

Cash	\$ 119,210
Other receiveables	3,153
Prepaid expenses	15,699
Property and equipment	2,073,865
Accounts payable	23,514
Deferred revenue	7,887
Other current liabilities	10,718
Net assets	2,169,808

NOTE 16 DISCONTINUED OPERATIONS

The RBHA GSA 5 contract expired on September 30, 2015. As a result, the results of operations from this contract have been classified as income from discontinued operations for the years ended September 30, 2015 and 2014. A summary of the results of operations of the discontinued GSA 5 RBHA contract for the years ended September 30 are as follows:

	2015			2014		
Revenue Less: program services expenses Less: administrative and operating expenses	\$	321,421,787 (286,478,729) (23,654,883)	\$	272,960,983 (243,702,178) (21,488,353)		
Total	\$	11,288,175	\$	7,770,452		

NOTE 17 LIQUIDITY AND CONTINUING OPERATIONS

Management expects the close out of the GSA 5 RBHA contract to be completed by March 31, 2016. Management believes it has sufficient resources available to complete the contract. At that time, management is considering a change in mission and purpose and expecting CPSA to become a grant receiving non-profit.

This information is an integral part of the accompanying consolidated financial statements.

SUPPLEMENTARY INFORMATION

COMM*UNITY* PARTNERSHIP OF SOUTHERN ARIZONA, INC. CONSOLIDATED STATEMENT OF ACTIVITIES BY LINE OF BUSINESS - GSA 3 YEAR ENDED SEPTEMBER 30, 2015

		TXIX/XXI CHILD			TXIX DE CHILD	D TXIX S			TXIX GI (Include Adu	s TXXI	NTXIX/X		TXIX/XXI SM	SUPPOR HOUSING	6 for	SB1616 IOUSING			MHBG SED	MHBG	SMI	SABG	OTH FEDEI		COUNTY	PASRE		SUB TOTA	PROGRAM ADMIN & L MGMT/GEN	
							-	-		-7		-					-			-	-					-				-
REVENUES 401	Revenue Under ADHS Contract																													
401 a		\$-	¢	_	¢ _	¢	_ (¢	_	¢ _	\$	_	¢	_ ¢		\$	¢		\$	_	¢ _	¢	_ (¢ _	¢ _	\$ 37,301	\$ 37,30	1 \$ _	\$ 37,30
a b	ADHS Revenue - Qualifying Incentive Payments	Ψ -	Ψ	_	Ψ -	Ψ	- •	- 4	Ψ	_	Ψ -	Ψ		Ψ	- Ψ -	, -	Ψ -	. Ψ	· · ·	Ψ	_	Ψ-	Ψ	_ `	φ - -	Ψ -	ψ 57,501	φ 37,50	ιψ - -	φ 07,50 -
402	Specialty & Other Grants*	-		-	-		_	-		-	-		-		_	-	-		-		-	-		-	-	-	-	-	591,964	591,90
403	Member Co-pays	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	-
404	Third Party Recoveries	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	-
а	Medicare	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	-
b	Other Insurance	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	-
405	Interest Income	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	-
406	Other Behavioral Health Funding Sources - Non ADHS*	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	-
407	Unrelated Business Revenue*	-		-	-			-		-			-			-					-	-			-	-		-		
408	TOTAL REVENUE	<u>\$</u> -	\$	-	<u>\$</u> -	\$		5 -	\$	-	<u>\$</u> -	\$	-	\$	\$	<u> </u>	<u>\$</u> -	<u> </u>	-	\$	-	<u>\$</u> -	\$		<u>\$ -</u>	<u>\$</u> -	\$ 37,301	\$ 37,30	<u>1 </u>	<u>\$ 629,2</u>
	3																													
ervice Expe	nses:																													
501	Treatment Services																													
а	Counseling																													
	1 Counseling, Individual	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
	2 Counseling, Family	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
	3 Counseling, Group	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
b	Assessment, Evaluation and Screening	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
С	Other Professional			-	-			-					-	·		-		<u> </u>			-		·		-					
d	Total Treatment Services	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
502	Rehabilitation Services																													
а	Living Skills Training	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	-
b	Cognitive Rehabilitation	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
c d	Health Promotion Supported Employment Services	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
e	Total Rehabilitation Services			-	-			-		-	_		-			-	-	. –	-		-	-			-	-	-	_		
503	Medical Services																											-		
a	Medication Services	-		-	-		-	-		_	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
b	Medical Management	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
С	Laboratory, Radiology & Medical Imaging	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
d	Electro-Convulsive Therapy			-	-	_		-		-			-			-	-		-		-	-		-	-	_				
е	Total Medical Services	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
504	Support Services																													
а	Case Management	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	-
b	Personal Care Services	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
С	Family Support	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
d	Peer Support	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
е	Home Care Training to Home Care Client	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
f	Unskilled Respite Care	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
g	Supported Housing*	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
h i	Flex Fund Services Transportation	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
	Total Support Services			·	-					-			-	- <u> </u>		-			-		-			_ ·		-				
ر 505	Crisis Intervention Services	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
505 a	Crisis Intervention - Mobile			_			_			_					_						_			_						
a b	Crisis Intervention - Stabilization	-		-	-		-	-		-	-		-		-	-	-		-		-	-		-	-	-	-	-	-	
u c	Crisis Intervention - Stabilization		_				-					<u> </u>	-		- -				-		-			-						
	Total Crisis Intervention Services	-		-	-			-		-	-		-			-	-	_	-		-				-			_		

COMM*UNITY* PARTNERSHIP OF SOUTHERN ARIZONA, INC. CONSOLIDATED STATEMENT OF ACTIVITIES BY LINE OF BUSINESS - GSA 3 YEAR ENDED SEPTEMBER 30, 2015

							TXIX GMH/SA			SUPPORTED							_				PROGRAM	
		TXIX/XXI CHILD	TXIX CMDP	TXIX DD			Includes TXXI Adult)		I NTXIX/XXI SMI	HOUSING for	· SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI		OTHER	COUNTY		ратн	SUB TOTAL	ADMIN &	тот
506	Inpatient Services	CHILD		CHILD		ADULI	Adultj	CRISIS	NTAIA/AAT SIVI		HOUSING	OTHER	MINBG SED	WINDG SIMI	SADG F	EDERAL	COUNTY	ADON	FAIN	SUB TOTAL		10
	Hospital																					
	Psychiatric (Provider Types 02 & 71)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	2 Detoxification (Provider Types 02 & 71)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Sub acute Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Psychiatric (Provider Types B5 & B6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	2 Detoxification (Provider Types B5 & B6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
с	Residential Treatment Center (RTC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1	Psychiatric - Secure & Non-Secure Provider Types 78,B1,B2,B3)	-	-	-	-	-	-	_	-	-	-	-	-	-	_	-	-	-	-	-	-	
	Detoxification - Secure & Non-Secure (Provider Types																					
2	2 (78,B1,B2,B3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
d	Inpatient Services, Professional	-	-	-			-	-						-		-		-		-		
е	Total Inpatient Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
507	Residential Services																					
а	Behavioral Health Residential Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b	Reserved for Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
С	Room and Board	-		-	-		-	-					-	-		-		-		-		
d	Total Residential Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
508	Behavioral Health Day Program																					
	Supervised Day Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b	Therapeutic Day Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
С	Medical Day Program			-			-									-	<u> </u>	-				
d	Total Behavioral Health Day Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
509	Prevention Services																					
а	Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	
b	HIV			-			-									-	<u> </u>	-				
	Total Prevention Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
510	Medication																					
	Medication Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b	Less Pharmacy Rebate Received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Pharmacy Rebate Related Expense								·						·	-	<u> </u>	-				
	Total Medication Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other ADHS Service Expenses Not Rpt'd Above* FQHC/RHC Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,301	37,301	-	
									·							-	·			-		
513 520	Subtotal ADHS Service Expenses Service Expenses from Non ADHS Sources*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,301	37,301	- 568,903	
						<u> </u>									·	-		-	37,301	37,301	568,903	
929	Total Service Expense							-								-		-	37,301	37,301	506,905	
	- -																					
	e Expenses:																					
	Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Employee Benefits Professional & Outside Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
503 504		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Travel Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	All Other Operating*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
608	Subtotal ADHS Administrative Expenses															_						
508 520	Interpretive Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
650	Encounter Evaluation Sanction*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Non ADHS and/or Unrelated Admin. Expense*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 90,848	
	Subtotal Administrative Expense															_					90,848	
701	Unrelated Business Expenses*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,040	
	Income Tax Provisions	-	-	-	-	_	-	-	-	-	-	-	-	-	-	-	_	-	-	-	-	
a 190	ADHS Income Tax Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
h	Non ADHS Income Tax Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
799	Subtotal Income Tax Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL EXPENSES	-	-	-	-		-	-	-	-	-	-		-		-		-	37,301	37,301	659,751	
-																				. ,		

COMM*UNITY* PARTNERSHIP OF SOUTHERN ARIZONA, INC. CONSOLIDATED STATEMENT OF ACTIVITIES BY LINE OF BUSINESS - GSA 5 YEAR ENDED SEPTEMBER 30, 2015

		TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXXI Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI	SABG	OTHER FEDERAL	COUNTY	PASRR/A DOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
REVENUES	8																					
401																						
а	ADHS Revenue	\$53,123,932	\$35,584,887	\$ 2,810,784	\$109,702,771	\$ 5,560,721	\$ 84,643,122	\$ 2,951,964	\$11,182,803	\$ 1,178,093	\$ 511,405	\$ 69,342	\$ 559,876	\$ 543,471	\$ 6,871,129	\$845,748	\$ 2,974,936	\$ 17,400	\$ 492,298	\$ 319,624,682	\$-	\$ 319,624,682
b	ADHS Revenue - Qualifying Incentive Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,172,962	3,172,962
402	Specialty & Other Grants*	-	-	-	-	-	-	-	-	-	-	28,600	-	111,372	-	-	-	339,332	-	479,304	1,981,232	2,460,536
403	Member Co-pays	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
404	Third Party Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
а	Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b	Other Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405	Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	386,869	386,869
406	Other Behavioral Health Funding Sources - Non ADHS	294,970	63,560	830	562,394	6,960	95,079	9,500	79,315	25,000	-	107,236	410	-	35,246	-	-	-	-	1,280,500	3,668,066	4,948,566
407	Unrelated Business Revenue*		-	-	-	-	-		-	-	-	-	-		-	-	-	-	-	-	4,600,569	4,600,569
408	TOTAL REVENUE	\$53,418,902	\$35,648,447	\$ 2,811,614	\$110,265,165	\$ 5,567,681	\$ 84,738,201	\$ 2,961,464	\$11,262,118	\$ 1,203,093	\$ 511,405	\$ 205,178	\$ 560,286	\$ 654,843	\$ 6,906,375	\$845,748	\$ 2,974,936	\$356,732	\$ 492,298	\$ 321,384,486	\$ 13,809,698	<u>\$ 335,194,184</u>
EXPENSES	3																					
Service Expe																						
501	Treatment Services																					
a	Counseling																					
	1 Counseling, Individual	3,685,715	2,788,557	89,983	2,890,495	235,861	4,147,244	-	-	-	-	-	35,651	18,720	121,401	-	-	-	_	14,013,627	-	14,013,627
	2 Counseling, Family	2,204,900	, ,		85,663	,	154,159	-	-	-	-	-	18,428	217	8,334	-	-	-	-	3,895,131	-	3,895,13
	3 Counseling, Group	676,228	211,072		718,109		1,648,153	-	-	-	-	-	4,888	7,861	68,323	-	-	-	_	3,381,008	-	3,381,008
b	Assessment, Evaluation and Screening	3,546,795			3,519,311	243,515	4,868,188	-	643,326	-	-	-	66,406	210,670	282,337	-	-	-	-	16,546,988	-	16,546,988
c	Other Professional	270,636	40,259	274	-	-	-	-	-	-	-	-	-	-	8,930	-	-	-	-	320,099	-	320,099
d	Total Treatment Services	10,384,274	7,492,937	214,827	7,213,578	538,001	10,817,744		643,326				125,373	237,468	489,325			-	_	38,156,853		38,156,853
502	Rehabilitation Services	,	.,,,	2.1,02.	.,	000,001	,		0.0,020				120,010	201,100	100,020					00,100,000		00,100,000
a	Living Skills Training	3,913,817	1,665,783	208,942	5,501,546	269,801	3,153,606	-	526,736	-	-	-	30,533	26,844	247,172	-	-	-	_	15,544,780	-	15,544,780
b	Cognitive Rehabilitation		-		-		-	-	-	-	-	-	-		,	-	-	-	-	-	-	-
c	Health Promotion	88,272	103,567	622	2,006,936	26,253	1,820,149	-	191,155	-	-	-	337	7,239	134,617	-	-	-	-	4,379,147	-	4,379,147
d	Supported Employment Services	108,652	,				2,686,541	-	734,983	-	-	-	1,143	9,985	135,430	-	-	-	-	8,218,794	-	8,218,794
е	Total Rehabilitation Services	4,110,741	1,999,175	211,540	11,799,094	315,701	7,660,296	-	1,452,874				32,013	44,068	517,219		-		-	28,142,721	-	28,142,72 ²
503	Medical Services	, -,	,,	,	,,	, -	,,		, - ,-				- ,	,	, .					-		-, ,
а	Medication Services	4,312	-	-	1,149,013	1,065	3,111,914	-	19,210	-	-	-	-	14,661	381,216	-	-	-	-	4,681,391	-	4,681,391
b	Medical Management	3,580,274	605,258	187,577	8,613,547	581,563	5,874,280	-	1,669,982		-	-	26,036	74,560	387,651	-	-	-	-	21,600,728	-	21,600,728
с	Laboratory, Radiology & Medical Imaging	26,716			210,863		231,726	-	35,283		-	-	75	1,604	22,152	-	-	-	-	544,175	-	544,175
d	Electro-Convulsive Therapy				168,968	-			-				-			-	-	-	-	168,968		168,968
е	Total Medical Services	3,611,302	612,720	189,203	10,142,391	589,296	9,217,920	-	1,724,475	-	-	-	26,111	90,825	791,019	-	-	-	-	26,995,262	-	26,995,262
504	Support Services																					
а	Case Management	12,531,779	8,958,648	669,031	18,228,618	1,388,066	10,816,337	-	3,027,828	-	-	-	133,935	95,182	960,874	-	-	-	-	56,810,298	-	56,810,298
b	Personal Care Services	3,700	2,380	904	1,048,374	181,399	53,943	-	58,335	-	-	-	-	-	4,535	-	-	-	-	1,353,570	-	1,353,570
С	Family Support	1,169,247	499,655	55,164	15,890	3,664	13,780	-	4,234	-	-	-	5,210	-	962	-	-	-	-	1,767,806	-	1,767,806
d	Peer Support	80,765	12,375	5,566	2,165,980	74,578	977,926	205,175	491,609	-	-	-	32	10,276	99,831	-	-	-	-	4,124,113	-	4,124,113
е	Home Care Training to Home Care Client	154,912	2,515,029	-	104,113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,774,054	-	2,774,054
f	Unskilled Respite Care	1,887,622	735,705	57,000	78,316	25,802	16,051	-	49,867	-	-	-	2,798	-	1,392	-	-	-	-	2,854,553	-	2,854,553
g	Supported Housing*	-	-	-	-	-	-	-	924,702	1,338,626	473,050	-	-	-	-	-	-	-	-	2,736,378	(473,050)	2,263,328
ĥ	Flex Fund Services	-	-	-	-	-	-	-	-	-	-	-	-	-	(410)) -	-	-	-	(410)	176,628	176,218
i	Transportation	1,528,382	1,014,355	44,068	1,648,065	86,145	860,158	223,979	218,754				5,810	11,635	49,050				-	5,690,401		5,690,402
j	Total Support Services	17,356,407	13,738,147	831,733	23,289,356	1,759,654	12,738,195	429,154	4,775,329	1,338,626	473,050	-	147,785	117,093	1,116,234	-	-	-	-	78,110,763	(296,422)	77,814,34 [,]
505	Crisis Intervention Services																					
а	Crisis Intervention - Mobile	246,302	150,705	21,963	379,258	36,147	511,334	54,517	-	-	-	-	-	-	-	-	-	-	-	1,400,226	-	1,400,226
b	Crisis Intervention - Stablization	4,357,850					8,339,765	1,913,967	2,249	-	-	509	-	-	373,364	-	2,559,576	-	-	29,083,385	-	29,083,38
С	Crisis Intervention - Telephone	487,896					833,219	226,013									235,840			2,690,895		2,690,895
	Total Crisis Intervention Services	5,092,048		494,689			9,684,318	2,194,497	2,249			509			373,364		2,795,416			33,174,506		33,174,506

COMM*UNITY* PARTNERSHIP OF SOUTHERN ARIZONA, INC. CONSOLIDATED STATEMENT OF ACTIVITIES BY LINE OF BUSINESS - GSA 5 YEAR ENDED SEPTEMBER 30, 2015

		TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXXI Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI	SABG	OTHER FEDERAL	COUNTY	PASRR/A DOH	РАТН	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
506 a	Inpatient Services																					
	Hospital Psychiatric (Provider Types 02 & 71)	3,334,816	481,353	145,633	10,203,579	49,681	6,068,959	_	_	_	_	_	_	_	_	_	_	_	_	20,284,021	_	20,284,02
	2 Detoxification (Provider Types 02 & 71)	-		-	10,203,373		0,000,959	-	-	-	-	-	-	_	-	-	-	-	-	- 20,204,021	-	20,204,0
	Sub acute Facility																					
	Psychiatric (Provider Types B5 & B6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	2 Detoxification (Provider Types B5 & B6)	-	-	-	1,212,309	-	4,327,236	297,549	23,003	-	-	66,392	-	-	623,789	-	-	-	-	6,550,278	-	6,550,2
С	Residential Treatment Center (RTC)																					
	Psychiatric - Secure & Non-Secure Provider Types	0 455 450	4 070 400	444 704	00.000										07.004					F 005 070		E 00E (
	I 78,B1,B2,B3) Detoxification - Secure & Non-Secure (Provider	3,455,459	1,376,493	414,794	20,339	-	-	-	-	-	-	-	-	-	27,991	-	-	-	-	5,295,076	-	5,295,
2	2 Types (78,B1,B2,B3)	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
d	Inpatient Services, Professional	292,860	151,002	5,310	1,854,582	47,610	1,353,602		167,712				8,702	81,453	106,545					4,069,378		4,069,
е	Total Inpatient Services	7,083,135	2,008,848	565,737	13,290,809	97,291	11,749,797	297,549	190,715	-	-	66,392	8,702	81,453	758,325	-	-	-	-	36,198,753	-	36,198,
507	Residential Services																					
а	Behavioral Health Residential Facilities	1,235,783	1,744,850	365,930	6,956,468	41,121	6,412,229	-	-	-	-	-	23,393	-	386,057	-	-	-	-	17,165,831	-	17,165,8
b	Reserved for Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	- 167,387	-	-	-	-	- 187,567	-	107
c	Room and Board	- 1 005 700	- 1 744 950	-	-	- 41 101	-						20,180		· · · · ·							187,
d 508	Total Residential Services Behavioral Health Day Program	1,235,783	1,744,850	365,930	6,956,468	41,121	6,412,229	-	-	-	-	-	43,573	-	553,444	-	-	-	-	17,353,398	-	17,353,
300 a	Supervised Day Program	_	-	_	106,507		1,561	-	1,647	-	_	_	-	_	22	_	-	-	_	109,737	_	109,
b	Therapeutic Day Program	564,542	384,948	19,085	377,872		86,594	-	-	-	-	-	6,614	_	3,794	-	-	_	-	1,467,615	-	1,467
c	Medical Day Program		-					-			-	-		-		-	-		-		-	.,
d	Total Behavioral Health Day Program	564,542	384,948	19,085	484,379	24,166	88,155	-	1,647	-	-	-	6,614	-	3,816	-	-	-	-	1,577,352	-	1,577
509	Prevention Services																					
а	Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-	1,188,506	-	-	-	-	1,188,506	-	1,188
b	HIV				-						-	-			331,751					331,751		331
С	Total Prevention Services	-	-	-	-	-	-	-	-	-	-	-	-	-	1,520,257	-	-	-	-	1,520,257	-	1,520
510	Medication																					
а	Medication Expense	4,520,688	645,499	438,692	7,184,694		3,552,208	-	1,555,507	-	-	-	-	-	-	-	-	-	-	18,543,514	-	18,543
b C	Less Pharmacy Rebate Received Pharmacy Rebate Related Expense	(83,746) 60,175	(2,754) 1,742	(8,632) 6,263	(136,771 99,668		(52,696) 37,830	-	(27,641) 20,067		-	(448) 2,314	-	-	-	-	-	-	-	(327,799) 239,140	-	(327 239
d	Total Medication Services	4,497,117	644,487	436,323	7,147,591	·	3,537,342		1,547,933			1,866								18,454,855		18,454
511	Other ADHS Service Expenses Not Rpt'd Above*	4,497,117	044,407	430,323	7,147,591	042,190	5,557,542	-	1,547,955	-	-	3,894	-	-	-	- 749,257	-	- 17,400	- 492,298	1,262,849	-	1,262
512	FQHC/RHC Expenses	693,310	191,358	13,958	1,825,795	24,877	2,267,252	-	-	-	-	- 0,004	-	-	-	-	-	-		5,016,550	-	5,016
513	Subtotal ADHS Service Expenses	54,628,659	30,668,309	3,343,025	92,058,674		74,173,248	2,921,200	10,338,548	1,338,626	473,050	72,661	390,171	570,907	6,123,003	749,257	2,795,416	17,400	492,298	285,964,119	(296,422)	285,667
520	Service Expenses from Non ADHS Sources*	-	-	-	-	-	-	-	-	-	-	26,605	-	111,372	-	-	-	339,332	-	477,309	4,705,044	5,182
525	Total Service Expense	54,628,659	30,668,309	3,343,025	92,058,674	4,809,667	74,173,248	2,921,200	10,338,548	1,338,626	473,050	99,266	390,171	682,279	6,123,003	749,257	2,795,416	356,732	492,298	286,441,428	4,408,622	290,850
iotrotiv	e Expenses:																					
601	Salaries	1,179,436	954,655	75,139	2,579,213	148,980	2,271,982	79,371	300,516	31,676	13,750	1,719	12,413	17,193	184,568	22,739	79,989	9,592	13,237	7,976,168	-	7,976
602	Employee Benefits	174,366	954,055 141,135	11,109	381,306		335,886	11,734	44,428	4,683	2,033	254	1,835	2,542	27,285	3,362	11,825	9,592 1,418	1,957	1,179,183	-	1,179
603	Professional & Outside Services	1,465,001	1,185,797	93,335	3,203,690		2,822,074	98,588	373,277	39,345	17,080	2,135	15,417	21,355	229,255	28,246	99,355	11,914	16,442	9,907,355	-	9,907
604	Travel	19,411	15,711	1,237	42,447		37,391	1,306	4,946	521	226	28	204	283	3,038	374	1,316	158	218	131,267	-	13
605	Occupancy	202,988	164,302	12,932	443,898	25,640	391,022	13,660	51,721	5,452	2,367	296	2,136	2,959	31,765	3,914	13,767	1,651	2,278	1,372,748	-	1,372
606	Depreciation	214,503	173,622	13,666	469,078		413,203	14,435	54,655	5,761	2,501	313	2,257	3,127	33,567	4,136	14,547	1,744	2,407	1,450,616	-	1,450
607	All Other Operating*	34,215	27,694	2,180	74,822		65,910	2,303	8,718	919	399	50	360	499	5,354	660	2,320	278	384	231,387		231
608	Subtotal ADHS Administrative Expenses	3,289,920	2,662,916	209,598	7,194,454		6,337,468	221,397	838,261	88,357	38,356	4,795	34,622	47,958	514,832	63,431	223,119	26,755	36,923	22,248,724	-	22,248
620	Interpretive Services	432,804	79,337	16,123	47,680	19,929	143,556	-	5,995	-	-	-	14,299	755	6,681	-	-	-	-	767,159	-	767
650 651	Encounter Evaluation Sanction* Non ADHS and/or Unrelated Admin. Expense*	- 192,660			446,340															639,000	3,725,366	4,364
651 652			2,742,253	225,721	7,688,474		-	- 204 207	-	-	38,356	4,795	48,921	48,713	521,513	63,431	223,119	26,755	- 36,923		3,725,366	
652 701	Subtotal Administrative Expense Unrelated Business Expenses*	3,915,384	2,142,253	225,721	1,088,474	435,491	6,481,024	221,397	844,256	88,357	30,350	4,795	40,921	40,713	521,513	03,431	223,119	20,755	JO,9∠3	23,654,883	3,725,366 6,036,909	27,380 6,036
790	Income Tax Provisions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		0,030
a	ADHS Income Tax Provision	-	-	-	-	-	-	-	-	-	-	-	-	_	-	-	-	-	_	-	-	
b	Non ADHS Income Tax Provision																		-			
	Subtotal Income Tax Provision	-		-							-	-			-	-						
799	TOTAL EXPENSES														6,644,516	812,688	3,018,535		529,221		14,170,897	324,267

COMM*UNITY* PARTNERSHIP OF SOUTHERN ARIZONA, INC. CONSOLIDATED STATEMENT OF ACTIVITIES BY LINE OF BUSINESS - GSA 3 & 5 YEAR ENDED SEPTEMBER 30, 2015

	TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXXI Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI	SABG	OTHER FEDERAL	COUNTY F	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	TOTAL
REVENUES																					
401 Revenue Under ADHS Contract																					
a ADHS Revenue	\$ 53,123,932	\$ 35,584,887	\$ 2,810,784	\$ 109,702,771	\$ 5,560,721	\$ 84,643,122	\$ 2,951,964	\$ 11,182,803	\$ 1,178,093	\$ 511,405	\$ 69,342	\$ 559,876	\$ 543,471	\$ 6,871,129	\$ 845,748	\$ 2,974,936	\$ 17,400	\$ 529,599	\$319,661,983	\$-	\$ 319,661,983
b ADHS Revenue - Qualifying Incentive Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,172,962	3,172,962
402 Specialty & Other Grants*	-	-	-	-	-	-	-	-	-	-	28,600	-	111,372	-	-	-	339,332	-	479,304	2,573,196	3,052,500
403 Member Co-pays	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
404 Third Party Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
a Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b Other Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405 Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	386,869	386,869
 406 Other Behavioral Health Funding Sources - Non ADHS* 407 Unrelated Business Revenue* 	294,970	63,560	830	562,394	6,960	95,079	9,500	79,315	25,000	-	107,236	410	-	35,246	-	-	-	-	1,280,500	3,668,066 4,600,569	4,948,566 4,600,569
408 TOTAL REVENUE	\$ 53,418,902	\$ 35,648,447	\$ 2,811,614	\$ 110,265,165	\$ 5,567,681	\$ 84,738,201	\$ 2,961,464	\$ 11,262,118	\$ 1,203,093	\$ 511,405	\$ 205,178	\$ 560,286	\$ 654,843	\$ 6,906,375	\$ 845,748	\$ 2,974,936	\$ 356,732	\$ 529,599	\$321,421,787		\$ 335,823,449
EXPENSES																					
Service Expenses:																					
501 Treatment Services																					
a Counseling																					
1 Counseling, Individual	3,685,715	2,788,557	89,983	2,890,495	235,861	4,147,244	-	-	-	-	-	35,651	18,720	121,401	-	-	-	-	14,013,627	-	14,013,627
2 Counseling, Family	2,204,900	1,371,149	33,095	85,663	19,186	154,159	-	-	-	-	-	18,428	217	8,334	-	-	-	-	3,895,131	-	3,895,131
3 Counseling, Group	676,228	,	6,935	718,109	39,439	1,648,153	-	-	-	-	-	4,888	7,861	68,323	-	-	-	-	3,381,008	-	3,381,008
b Assessment, Evaluation and Screening	3,546,795		84,540	3,519,311	243,515	4,868,188	-	643,326	-	-	-	66,406	210,670	282,337	-	-	-	-	16,546,988	-	16,546,988
c Other Professional	270,636	40,259	274						-					8,930					320,099		320,099
d Total Treatment Services	10,384,274	7,492,937	214,827	7,213,578	538,001	10,817,744	-	643,326			-	125,373	237,468	489,325	-	-	-	-	38,156,853	-	38,156,853
502 Rehabilitation Services																					
a Living Skills Training	3,913,817		208,942	5,501,546	269,801	3,153,606	-	526,736	-	-	-	30,533	26,844	247,172	-	-	-	-	15,544,780	-	15,544,780
b Cognitive Rehabilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c Health Promotion d Supported Employment Services	88,272 108,652	103,567 229,825	622 1,976	2,006,936 4,290,612	26,253 19,647	1,820,149 2,686,541	-	191,155 734,983	-	-	-	337 1,143	7,239 9,985	134,617 135,430	-	-	-	-	4,379,147 8,218,794	-	4,379,147 8,218,794
					315,701							32,013	44,068	517,219					28,142,721		
e Total Rehabilitation Services 503 Medical Services	4,110,741	1,999,175	211,540	11,799,094	315,701	7,660,296	-	1,452,874			-	32,013	44,068	517,219	-	-	-	-	28,142,721	-	28,142,721
a Medication Services	4.312		-	1,149,013	1.065	3,111,914	_	19,210	_	_	_	-	14,661	381.216	_	_	_		4,681,391	_	4,681,391
b Medical Management	3,580,274		187,577	8,613,547	581,563	5,874,280	_	1,669,982	_	-	_	26,036	74,560	387,651	_	_	-	_	21,600,728	-	21,600,728
c Laboratory, Radiology & Medical Imaging	26,716	,	1,626	210,863	6,668	231,726	_	35,283	_	-	_	20,000	1,604	22,152	_	_	-	_	544,175	-	544,175
d Electro-Convulsive Therapy	-	-	-	168,968	-	-	-	-	-	-	-	-	-	-	-	-	-	-	168,968	-	168,968
e Total Medical Services	3,611,302	612,720	189,203	10,142,391	589,296	9,217,920		1,724,475				26,111	90,825	791,019		-		-	26,995,262		26,995,262
504 Support Services	-,,		,		,	-, ,		.,,				,	,	,					,,		,,
a Case Management	12,531,779	8,958,648	669,031	18,228,618	1,388,066	10,816,337	-	3,027,828	-	-	-	133,935	95,182	960,874	-	-	-	-	56,810,298	-	56,810,298
b Personal Care Services	3,700		904	1,048,374	181,399	53,943	-	58,335	-	-	-	-	-	4,535	-	-	-	-	1,353,570	-	1,353,570
c Family Support	1,169,247	499,655	55,164	15,890	3,664	13,780	-	4,234	-	-	-	5,210	-	962	-	-	-	-	1,767,806	-	1,767,806
d Peer Support	80,765	12,375	5,566	2,165,980	74,578	977,926	205,175	491,609	-	-	-	32	10,276	99,831	-	-	-	-	4,124,113	-	4,124,113
e Home Care Training to Home Care Client	154,912	2,515,029	-	104,113	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,774,054	-	2,774,054
f Unskilled Respite Care	1,887,622	735,705	57,000	78,316	25,802	16,051	-	49,867	-	-	-	2,798	-	1,392	-	-	-	-	2,854,553	-	2,854,553
g Supported Housing*	-	-	-	-	-	-	-	924,702	1,338,626	473,050	-	-	-	-	-	-	-	-	2,736,378	(473,050)	2,263,328
h Flex Fund Services	-	-	-	-	-	-	-	-	-	-	-	-	-	(410)	-	-	-	-	(410)	176,628	176,218
i Transportation	1,528,382		44,068	1,648,065	86,145	860,158	223,979	218,754	-			5,810	11,635	49,050				-	5,690,401	-	5,690,401
j Total Support Services	17,356,407	13,738,147	831,733	23,289,356	1,759,654	12,738,195	429,154	4,775,329			-	147,785	117,093	1,116,234	-	-	-	-	78,110,763	(296,422)	77,814,341
505 Crisis Intervention Services	o /o o	4=0=0=	o	070 075	<u> </u>	F 4 4 6 6 5	/-												4 400 00-		4 400 005
a Crisis Intervention - Mobile	246,302	,	21,963	379,258	36,147	511,334	54,517	-	-	-	-	-	-	-	-	-	-	-	1,400,226	-	1,400,226
b Crisis Intervention - Stablizationc Crisis Intervention - Telephone	4,357,850 487,896	1,539,792 160,342	425,188 47.538	8,904,089 625,866	667,036 74,181	8,339,765 833,219	1,913,967 226,013	2,249	-	-	509	-	-	373,364	-	2,559,576 235,840	-	-	29,083,385 2,690,895	-	29,083,385 2,690,895
											-					· · · · · ·					
d Total Crisis Intervention Services	5,092,048	1,850,839	494,689	9,909,213	777,364	9,684,318	2,194,497	2,249			509	-	-	373,364	-	2,795,416	-	-	33,174,506	-	33,174,506

COMM*UNITY* PARTNERSHIP OF SOUTHERN ARIZONA, INC. CONSOLIDATED STATEMENT OF ACTIVITIES BY LINE OF BUSINESS - GSA 3 & 5 YEAR ENDED SEPTEMBER 30, 2015

		TXIX/XXI CHILD	TXIX CMDP	TXIX DD CHILD	TXIX SMI	TXIX DD ADULT	TXIX GMH/SA (Includes TXXI Adult)	NTXIX/XXI CRISIS	NTXIX/XXI SMI	SUPPORTED HOUSING for TXIX SMI	SB1616 HOUSING	NTXIX/XXI OTHER	MHBG SED	MHBG SMI	SABG	OTHER FEDERAL	COUNTY	PASRR/ADOH	PATH	SUB TOTAL	PROGRAM ADMIN & MGMT/GEN	ΤΟΤΑΙ
506 a	Inpatient Services Hospital																					
	1 Psychiatric (Provider Types 02 & 71)	3,334,816	481,353	145,633	10,203,579	49,681	6,068,959	-	-	-	-	-	-	-	-	-	-	-	-	20,284,021	-	20,28
:	2 Detoxification (Provider Types 02 & 71)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b	Sub acute Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	1 Psychiatric (Provider Types B5 & B6)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
:	2 Detoxification (Provider Types B5 & B6)	-	-	-	1,212,309	-	4,327,236	297,549	23,003	-	-	66,392	-	-	623,789	-	-	-	-	6,550,278	-	6,5
С	Residential Treatment Center (RTC) Psychiatric - Secure & Non-Secure Provider Types	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	1 78,B1,B2,B3) Detoxification - Secure & Non-Secure Provider Types	3,455,459	1,376,493	414,794	20,339	-	-	-	-	-	-	-	-	-	27,991	-	-	-	-	5,295,076	-	5,2
d	2 (78,B1,B2,B3) Inpatient Services, Professional	292,860	- 151,002	- 5,310	- 1,854,582	- 47,610	1,353,602	-	- 167,712	-		-	- 8,702	- 81,453	- 106,545		-		-	- 4,069,378		4,0
е	Total Inpatient Services	7,083,135	2,008,848	565,737	13,290,809	97,291	11,749,797	297,549	190,715			66,392	8,702	81,453	758,325	-	-	-	-	36,198,753	-	36,1
507	Residential Services																					
а	Behavioral Health Residential Facilities	1,235,783	1,744,850	365,930	6,956,468	41,121	6,412,229	-	-	-	-	-	23,393	-	386,057	-	-	-	-	17,165,831	-	17,1
b	Reserved for Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
с	Room and Board	-	-	-	-	-	-		<u> </u>				20,180		167,387					187,567		1
d 508	Total Residential Services Behavioral Health Day Program	1,235,783	1,744,850	365,930	6,956,468	41,121	6,412,229	-	-			-	43,573	-	553,444	-	-	-	-	17,353,398	-	17,3
3000 a	Supervised Day Program	-	-	-	106,507	_	1,561	-	1,647	_	-	_	_	_	22	-	_	_	_	109,737	-	1
b	Therapeutic Day Program	564,542	384,948	19,085	377,872	24,166	86,594	-	-	_	-	-	6,614	-	3,794	-	_	-	-	1,467,615	-	1,4
c	Medical Day Program		-	-	-		-		-				-			-		-		-		.,
d	Total Behavioral Health Day Program	564,542	384,948	19,085	484,379	24,166	88,155	-	1,647			-	6,614	-	3,816	-	-	-	-	1,577,352	-	1,5
509	Prevention Services																					
а	Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-	1,188,506	-	-	-	-	1,188,506	-	1,1
b	HIV														331,751		-	-		331,751		3
с 510	Total Prevention Services Medication	-	-	-	-	-	-	-	-			-	-	-	1,520,257	-	-	-	-	1,520,257	-	1,5
а	Medication Expense	4,520,688	645,499	438,692	7,184,694	646,226	3,552,208	-	1,555,507	-	-	-	-	-	-	-	-	-	-	18,543,514	-	18,5
b c	Less Pharmacy Rebate Received Pharmacy Rebate Related Expense	(83,746) 60,175	(2,754) 1,742	(8,632) 6,263	(136,771) 99.668	(15,111) 11,081	(52,696) 37,830	-	(27,641) 20.067	-	-	(448) 2.314	-	-	-	-	-	-	-	(327,799) 239,140	-	(3
h	Total Medication Services	4,497,117	644,487	436,323	7,147,591	642,196	3,537,342		1,547,933			1,866								18,454,855		18,4
511	Other ADHS Service Expenses Not Rpt'd Above*	-	-	-	-	-	-	-		-	-	3,894	-	-	-	749,257	_	17,400	529,599	1,300,150	-	1,3
512	FQHC/RHC Expenses	693,310	191,358	13,958	1,825,795	24,877	2,267,252													5,016,550		5,0
513 520	Subtotal ADHS Service Expenses Service Expenses from Non ADHS Sources*	54,628,659 -	30,668,309 -	3,343,025	92,058,674	4,809,667	74,173,248 -	2,921,200	10,338,548 -	1,338,626 -	473,050	72,661 26,605	390,171 -	570,907 111,372	6,123,003 -	749,257	2,795,416 -	17,400 339,332	529,599 -	286,001,420 477,309	(296,422) 5,273,947	285,7 5,7
525	Total Service Expense	54,628,659	30,668,309	3,343,025	92,058,674	4,809,667	74,173,248	2,921,200	10,338,548	1,338,626	473,050	99,266	390,171	682,279	6,123,003	749,257	2,795,416	356,732	529,599	286,478,729	4,977,525	291,4
strativ	e Expenses:																					
601	Salaries	1,179,436	954,655	75,139	2,579,213	148,980	2,271,982	79,371	300,516	31,676	13,750	1,719	12,413	17,193	184,568	22,739	79,989	9,592	13,237	7,976,168	-	7,9
602	Employee Benefits	174,366	141,135	11,109	381,306	22,025	335,886	11,734	44,428	4,683	2,033	254	1,835	2,542	27,285	3,362	11,825		1,957	1,179,183	-	1,1
603	Professional & Outside Services	1,465,001	1,185,797	93,335	3,203,690	185,049	2,822,074	98,588	373,277	39,345	17,080	2,135	15,417	21,355	229,255	28,246	99,355	11,914	16,442	9,907,355	-	9,9
604	Travel	19,411	15,711	1,237	42,447	2,452	37,391	1,306	4,946	521	226	28	204	283	3,038	374	1,316		218	131,267	-	1
605	Occupancy	202,988	164,302	12,932	443,898	25,640	391,022	13,660	51,721	5,452	2,367	296	2,136	2,959	31,765	3,914	13,767	1,651	2,278	1,372,748	-	1,3
606	Depreciation	214,503	173,622	13,666	469,078	27,094	413,203	14,435	54,655	5,761	2,501	313	2,257	3,127	33,567	4,136	14,547	1,744	2,407	1,450,616	-	1,4
607	All Other Operating*	34,215	27,694	2,180	74,822	4,322	65,910	2,303	8,718	919	399	50	360	499	5,354	660	2,320	278	384	231,387	-	2
608	Subtotal ADHS Administrative Expenses	3,289,920	2,662,916	209,598	7,194,454	415,562	6,337,468	221,397	838,261	88,357	38,356	4,795	34,622	47,958	514,832	63,431	223,119	26,755	36,923	22,248,724	-	22,2
620	Interpretive Services	432,804	79,337	16,123	47,680	19,929	143,556	-	5,995	-	-	-	14,299	755	6,681	-	-	-	-	767,159	-	7
650	Encounter Evaluation Sanction*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
651	Non ADHS and/or Unrelated Admin. Expense*	192,660			446,340												-			639,000	3,816,214	4,4
652	Subtotal Administrative Expense	3,915,384	2,742,253	225,721	7,688,474	435,491	6,481,024	221,397	844,256	88,357	38,356	4,795	48,921	48,713	521,513	63,431	223,119	26,755	36,923	23,654,883	3,816,214	27,4
701	Unrelated Business Expenses*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,036,909	6,0
790	Income Tax Provisions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
a h	ADHS Income Tax Provision Non ADHS Income Tax Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
799	Subtotal Income Tax Provision																					
133	TOTAL EXPENSES	58,544,043	33,410,562	3,568,746	99,747,148	5,245,158	- 80,654,272	3,142,597	11,182,804	1,426,983	511,406	104,061	439,092	730,992	6,644,516	812,688	3,018,535	383,487	566,522	310,133,612	14,830,648	324,9
800				0.000.140		0.410.100	00.004.212	0.174.00/	11.102.004					100.002	0.077.010		0.010.000				17.000.070	524,8

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC. CPSA Pima County Title 36 Contractual Reporting YEAR ENDED SEPTEMBER 30, 2015

		CPSA		Financial
	CPSA	Financial	CPSA / Pima	Reporting
	Payments Made	Reporting	County Annual	as %
	YTD as of	YTD as of	Budget FY	Budget
	9/30/2015	9/30/2015	2015	100.0%
Revenue	\$-	\$3,392,865	\$ 4,922,345	68.9%
Cash Receipts	3,452,007			
Hosp. Inpatient - COE and Phys. Rounds	2,225,788	2,019,865	2,962,218	68.2%
Physician Evaluations	46,170	88,194	133,352	66.1%
Transportation for COE Patients	15,816	905	251,890	0.4%
Subtotal Claims Payments - COE	2,287,774	2,108,964	3,347,460	63.0%
Mitigation Pool for PEP Inpatient Days	91,375	61,200	300,638	20.4%
Call Coordination Center	431,051	363,174	358,635	101.3%
Transportation NT19 for Dropped Petitions	26,000	73,283	20,800	352.3%
Direct Staff Subtotal	329,992	277,277	-	-
			1	
Direct Operating Subtotal	395	229	-	-
	05.040	00 700		
Allocations Subtotal	85,049	69,780	-	-
Direct Staff, Direct Operating and	1]
Allocations Subtotal	415,436	347,286	525,636	66.1%
	872,487	783,743	905,071	86.6%
Subtotal Program Expense	072,407	703,743	905,071	00.070
Corporate Allocation (7.5% of Total)	263,646	327,144	369,176	88.6%
	200,040	527,144	505,170	00.070
Total Expense	3,515,282	3,281,051	4,922,345	66.7%
	0,010,202	3,201,001	1,022,040	00.770
Profit/Loss	(63,275)	111,814	_	0.0%
	(00,210)	,••••		0.070

COMMUNITY PARTNERSHIP OF SOUTHERN ARIZONA, INC. Pima County Title 36 Contractual Reporting- Community Reinvestment Funds YEAR ENDED SEPTEMBER 30, 2015

	CPSA
	CPSA Financial
	Payments Reporting
	Made YTD YTD
	through through
	9/30/2015 9/30/2015
CRC Upgrades	\$ 168,361 \$ 168,361