

GUIDANCE/CARE CENTER, INC.
FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
JUNE 30, 2021

**GUIDANCE/CARE CENTER, INC.
REPORT ON FINANCIAL STATEMENTS
JUNE 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Guidance/Care Center, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Guidance/Care Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 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 financial statements based on our audit. We conducted our audit 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements referred to above present fairly, in all material respects, the financial position of Guidance/Care Center, Inc. as of June 30, 2021 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplemental and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and Chapter 10.650, Rules of the Auditor General is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of state earnings, schedule of bed-day availability payments, schedule of related party transaction adjustments, local calculation match form, and program/cost center actual expenditure and revenues schedule are also presented for purposes of additional analysis and not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2021, on our consideration of Guidance/Care Center, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Guidance/Care Center, Inc.'s 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 Guidance/Care Center, Inc.'s internal control over financial reporting and compliance.

Roos & McNabb CPA's PC

Fresno, California
November 29, 2021

GUIDANCE/CARE CENTER, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

ASSETS

Cash and Cash Equivalents	\$ 121,529	
Grant Contracts Receivable	1,354,825	
Due from Related Organization	2,579,887	
Prepaid Expenses	99,379	
Cash Restricted for Client Funds	3,568	
Property and Equipment, Net	<u>2,755,179</u>	
Total Assets		<u>\$ 6,914,367</u>

LIABILITIES

Accounts Payable and Accrued Expenses	\$ 281,353	
Accrued Salaries and Related Expenses	508,938	
Due to Clients (Contra)	3,269	
Deferred Revenue	<u>1,308,689</u>	
Total Liabilities		\$ 2,102,249

NET ASSETS

Without Donor Restrictions	<u>4,812,118</u>	
Total Net Assets		<u>4,812,118</u>
Total Liabilities and Net Assets		<u>\$ 6,914,367</u>

See accompanying notes to financial statements

GUIDANCE/CARE CENTER, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

Change in Net Assets Without Donor Restrictions

Revenues and Other Support		
Federal Contract Revenue	\$ 1,483,897	
State Contract Revenue	7,643,529	
County Contract Revenue	1,564,144	
Other Contract Revenue	92,269	
Medicare/Medicaid	945,037	
Client Fees	246,005	
Donations and Gifts	22,294	
PPP Funds	824,093	
Stimulus Funds	198,111	
Other Revenue	<u>2,361</u>	
Total Revenues and Other Support Without Donor Restrictions		\$13,021,740
Expenses		
Program Services		
Grants and Program Support	<u>9,335,946</u>	
Total Program Services	<u>9,335,946</u>	
Supporting Services		
General and Administrative	<u>2,348,633</u>	
Total Supporting Services	<u>2,348,633</u>	
Total Expenses		<u>11,684,579</u>
Change in Net Assets Without Donor Restrictions		1,337,161
Net Assets, Beginning of Year		<u>3,474,957</u>
Net Assets, End of Year		<u>\$ 4,812,118</u>

See accompanying notes to financial statements

GUIDANCE/CARE CENTER, INC.
STATEMENT OF CASH FLOWS
JUNE 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Assets Without Donor Restrictions	\$ 1,337,161
Adjustments to Reconcile Change in Net Assets To Net Cash Provided by Operating Activities:	
Depreciation	188,250
(Increase) or Decrease in:	
Grants Receivable	(208,544)
Prepaid Expenses	(23,370)
Increase or (Decrease) in:	
Accounts Payable and Accrued Expenses	(83,547)
Accrued Salaries and Related Expenses	37,855
Client Funds (Contra)	95
Deferred Revenue	1,188,369
Deferred Revenue – SBA Loan/Grant	<u>(824,093)</u>
Net Cash Provided/(Used) in Operating Activities	\$ 1,612,176

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Property and Equipment	<u>(153,329)</u>
Net Cash Provided/(Used) in Investing Activities	(153,329)

CASH FLOWS FROM FINANCING ACTIVITIES:

Advances to Related Organization	<u>(2,540,145)</u>
Net Cash Provided/(Used) in Financing Activities	<u>(2,540,145)</u>

Net Increase (Decrease) in Cash, Cash Equivalents, and Restricted Cash	(1,081,298)
Beginning Cash, Cash Equivalents, and Restricted Cash	<u>1,206,395</u>
Ending Cash, Cash Equivalents, and Restricted Cash	<u>\$ 125,097</u>
Supplemental Disclosure:	
Interest Paid	<u>\$ --</u>

See accompanying notes to financial statements

Guidance Care Center
SCHEDULE OF FUNCTIONAL EXPENSES
Year Ended June 30, 2021

PROGRAM SERVICES								
	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	OTHER GRANTS	PROGRAM SUPPORT	TOTAL PROGRAM	GENERAL AND ADMINISTRATIVE	TOTAL EXPENSES
SALARIES AND RELATED EXPENSES								
Salaries	\$ 829,794	\$ 4,074,024	\$ 761,242	\$	\$ 12,547	\$ 5,677,607	\$ 344,715	\$ 6,022,322
Payroll taxes and employee benefits	<u>191,442</u>	<u>939,921</u>	<u>175,627</u>	<u></u>	<u>2,895</u>	<u>1,309,885</u>	<u>79,529</u>	<u>1,389,414</u>
TOTAL SALARIES AND RELATED EXPENSES	<u>1,021,236</u>	<u>5,013,945</u>	<u>936,869</u>	<u>0</u>	<u>15,442</u>	<u>6,987,492</u>	<u>424,244</u>	<u>7,411,736</u>
OTHER EXPENSES								
Building occupancy		229,653	4,125			233,778		233,778
Travel	5,920	52,603	1,426	160	8,817	68,926	2,666	71,592
Equipment costs	21,184	96,864		2,372	28,576	148,996	1,820	150,816
Food costs		90,951			30	90,981		90,981
Medical & Pharmacy Subcontracted Services	1,420	266,156	51	14,616	3,382	285,625		285,625
Insurance		46,936				46,936	229,832	276,768
Operating supplies and expenses	61,936	419,706	120,005	3,638	99,678	704,963	88,620	793,583
Professional services	120,045	596,727	6,455		26,200	749,427	51,401	800,828
Donated goods and services								
Other expenses							<u>1,380,622</u>	<u>1,380,622</u>
TOTAL OTHER EXPENSES	<u>210,505</u>	<u>1,799,596</u>	<u>132,062</u>	<u>20,786</u>	<u>166,683</u>	<u>2,329,632</u>	<u>1,754,961</u>	<u>4,084,593</u>
TOTAL EXPENSES BEFORE DEPRECIATION	1,231,741	6,813,541	1,068,931	20,786	182,125	9,317,124	2,179,205	11,496,329
Depreciation		<u>18,822</u>				<u>18,822</u>	<u>169,428</u>	<u>188,250</u>
TOTAL EXPENSES	<u>\$ 1,231,741</u>	<u>\$ 6,832,363</u>	<u>\$ 1,068,931</u>	<u>\$ 20,786</u>	<u>\$ 182,125</u>	<u>\$ 9,335,946</u>	<u>\$ 2,348,633</u>	<u>\$ 11,684,579</u>

See accompanying notes to financial statements

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – ORGANIZATION AND NATURE OF ACTIVITIES:

Guidance/Care Center, Inc. is a tax exempt, non-profit corporation governed by a volunteer board of directors, incorporated in 1973 under the laws of the State of Florida under the name of its predecessor organization The Guidance Clinic of the Middle Keys, Inc. The Organization's purposes include, but are not limited to:

- A. To promote public awareness about mental health, substance abuse and related issues and problems; and
- B. To promote recovery from mental illness, substance abuse and/or related illnesses through developing, establishing and/or maintaining of centers for treatment and rehabilitation of individuals and their families; and
- C. To promote the health and well-being of all citizens of Monroe County, Florida

The Organization provides outpatient, residential and rehabilitation programs, criminal justice programs, primary care, and prevention programs and services all of which are related to the purposes for which it is established. Guidance/Care Center, Inc. is located in the Florida Keys with sites in Key West, Marathon and Key Largo, Florida.

Guidance/Care Center, Inc. applied for re-accreditation under CARF (Commission on Accreditation of Rehabilitation Facilities). The process involved completion of a survey document and a three-day site visit by a team of three CARF surveyors. Guidance/Care Center, Inc. was awarded the highest recommendation, a three-year accreditation from July 2019 through June 2022.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting: The accompanying financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America.

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

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of Management and the Board of Directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Measure of Operations: The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures contained in the financial statements. Actual results could differ from those estimates.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the Organization considers investments available for current use with an initial maturity of three months or less to be cash equivalents.

Concentrations of Credit Risk: Financial instruments that potentially subject the Organization to concentration of credit risk are cash and receivables. Concentration of credit risk with respect to receivables is limited because a substantial portion of these balances are due from federal and state governmental agencies. Management believes the Organization is not exposed to any significant credit risk on cash. The Organization maintains its cash in various bank accounts that, at times, may exceed federally insured limits. These accounts have been placed with high credit quality financial institutions. On June 30, 2021, the Organization did not have cash in excess of the FDIC insured limit.

Receivables: Receivables are stated at the amount management expects to collect from balances outstanding at year end. The receivables are primarily contracts and/or grants from funding sources for services performed under cost reimbursement contracts. It is the practice of the Organization to record an allowance for doubtful accounts. Bad debts are charged to the allowance account as incurred. Based on management's assessment of receivables it has concluded that an allowance is not necessary on June 30, 2021. Balances that are still outstanding after management has used reasonable collection efforts are written off to bad debt expense.

Revenue and Revenue Recognition: Revenue is recognized when earned. Program service fees and payments received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively.

Contract Revenue: Revenue under some third-party payor agreements is subject to audit and retroactive adjustments. Provisions for estimated third-party payor settlements are provided in the period the related services are rendered, if determinable.

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Contributions: Contributions are recorded as income at the estimated value at date of receipt as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. No donations with donor-imposed restrictions have been received.

Conditional Promises to Give: Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Conditional gifts received prior to the satisfaction of conditions are recorded as refundable advances.

Donated Services and In-Kind Contributions: Volunteers contribute significant amounts of time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2021.

Due to/from related parties: Amounts as due to/from related parties, included in the accompanying statements of financial position, arise principally from the collaborative activities between the affiliates to further the mission of the Organization.

Property and Equipment: The Organization capitalizes property and equipment over \$5,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated assets to a specific purpose. The cost of maintenance and repairs is charged to expense as incurred, significant renewals and betterments are capitalized. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the assets.

Compensated Absences: The Organization's policy allows employees to accumulate vacation and sick leave based on the length of service, position, and other factors. Accrual of vacation time is included in the accompanying financial statements. The total amount accrued for vacation on June 30, 2021 was \$255,348.

Income Taxes: The Organization qualifies as a not-for-profit organization as described in Section 501 (c)(3) of the Internal Revenue Code and is tax exempt from federal and state income taxes; therefore, no provisions for income taxes have been made. Management is of the opinion that there is no unrelated business income subject to taxation. Management is also of the opinion that there are no material uncertain tax positions. All tax returns have been appropriately filed by the Organization.

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Functional Expenses: The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Such expenses are charged to grant programs and supporting services on the basis of program costs. General and administrative costs include those expenses that are not directly identifiable with any specific program but provide for the overall support of the Organization. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on an equitable basis.

Salaries and benefits are charged directly to the program for which work has been done based on time and effort. Other expenses and overhead costs are based on staff allocation to functional areas.

NOTE 3 – CASH AND CASH EQUIVALENTS:

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the statement of financial position that sum to the amounts shown in the statement of cash flows:

Cash and Cash Equivalents	\$121,529
Cash Restricted for Client Funds	<u>3,568</u>
Total Cash, Cash Equivalents, and Restricted Cash shown in the Statement of Cash Flows	<u>\$125,097</u>

NOTE 4 – RESTRICTIONS ON ASSETS:

Restrictions, if any, on assets as of June 30, 2021, are related to grant awards and/or lending agreements. Such assets must be used in accordance with the purposes established by laws and regulations of the grants or agreements in contrast with unrestricted funds over which the governing board remained full control to use in achieving any of its organizational purposes.

Separate cash accounts are maintained as required by grant and/or lending agreements. The Organization also holds cash in trust for participants in various programs.

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Organization’s financial assets available within one year of the statement of financial position date. There are no amounts reduced and not available for general use because of donor-imposed restrictions or long-term investments.

Cash and cash equivalents	\$ 121,529
Grant contracts receivable	<u>1,354,825</u>
Total available for general expenditures	<u>\$1,476,354</u>

As part of the Organization’s liquidity management, it utilizes a zero-balance account (zba) with WestCare Foundation, Inc., a checking account in which a balance of zero is maintained by automatically transferring funds from a master account in an amount only large enough to cover checks presented. This cash pooling system is designed to leave in the current accounts of the subsidiaries the minimum amounts to be able to deal with their debts contracted. The advantage of this system is to centralize the cash to be able to obtain better rates. In addition, the Organization transfers amounts as needed to meet cash flow needs through a related affiliate, WestCare Foundation, Inc.

NOTE 6 – PROPERTY AND EQUIPMENT, NET:

Property and equipment, net consisted of the following on June 30, 2021:

Land	\$ 643,122
Building and Improvements	5,296,596
Leasehold Improvements	198,483
Furniture and Fixtures	44,416
Vehicles	459,601
Construction in Progress	<u>348,305</u>
	6,990,523
Less: Accumulated Depreciation	<u>(4,235,344)</u>
Total Property and Equipment, Net	<u>\$2,755,179</u>

For the year ended June 30, 2021, depreciation expense totaled \$188,250.

NOTE 7 – EMPLOYEE BENEFIT PLAN:

The Organization has a 401(k)-retirement plan covering eligible employees held with Voya Financial with a Safe Harbor Match. The Organization’s match is 3% of each qualified employee’s basic contribution plus an additional \$.50 for each \$1 contributed for the next 2% earnings. Plan contribution by the Organization for the year ended June 30, 2021 was \$110,545.

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8 – COMMITMENTS AND CONTINGENCIES:

Operating Leases:

As of June 30, 2021, the Organization had entered into various non-cancelable operating lease agreements for real property. The approximate minimum future commitments on an annual basis are as follows: 2021 \$75,822, 2022 \$78,855, 2023 \$82,009, 2024 \$85,289, 2025 \$58,356 and thereafter \$-0-.

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842), which requires lessees to recognize leases on the statement of financial position for most leases with a term longer than 12 months. The effective date for this standard has been delayed to reporting periods beginning after December 15, 2021.

Contingencies:

Federal Grants – The Organization receives financial assistance from the federal government in the form of grants and entitlements. Receipt of grants is generally conditioned upon compliance with terms and conditions of the grant agreements and applicable federal laws and regulations, including the expenditure of resources for eligible purposes. Accordingly, expenditures financed by these programs are subject to financial and compliance audits by the grantor agencies, which could result in request for reimbursement by the grantor agencies for expenditures, if disallowed by the granting agencies, cannot be determined at this time. Management believes that such disallowances, if any, will not have a material adverse effect on the financial position of the Organization.

NOTE 9 – ECONOMIC DEPENDENCY:

The Organization receives a significant portion of its support and revenues from contracts and/or agreements with the United States Department of Health and Human Services, State of Florida, Department of Children and Families, Monroe County, and the South Florida Behavioral Health Network, Inc. The Organization's ability to continue operating is predicated on the government's continued support and funding of its programs. The continuation of program services in the subsequent year is expected based on contract renewals and continuations received to date. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the programs and activities.

NOTE 10 - MATCHING REQUIREMENTS:

The Organization receives a substantial portion of its support from various funding sources which required a local match. These funding sources include: The State of Florida Department of Children and Families, South Florida Behavioral Health Network, Inc., and the U.S. Department of Housing and Urban Development (HUD) under the Supportive Housing Program. The Organization has satisfied all matching requirements through local grants and by incurring sufficient eligible expenses.

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 11 – RELATED PARTY TRANSACTIONS:

WestCare Foundation, Inc. is a managing and governing oversight organization for Guidance/Care Center, Inc. During the year ending June 30, 2021, WestCare Foundation, Inc. received management fees for general and administrative expenses of \$1,380,021 from Guidance/Care Center, Inc.

In addition, Guidance/Care Center, Inc. has advanced funds as of June 30, 2021 to WestCare Foundation, Inc. for \$2,579,887.

FitzHouse Enterprises, Inc. provides maintenance services to Guidance/Care Center, Inc. During the year ended June 30, 2021, FitzHouse Enterprises, Inc. received income for the purpose of providing facility maintenance expenses in the amount of \$12,000.

NOTE 12 – COVID-19 PANDEMIC:

The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The United States and global markets experienced significant declines in value resulting from uncertainty caused by the pandemic. The Organization is closely monitoring its liquidity and is actively working to minimize the impact of these declines. The extent of the impact of COVID-19 on the Organization's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Organization's customers, employees, and vendors, all of which at present, cannot be determined. Accordingly, the extent to which COVID-19 may impact the Organization's financial position and changes in net assets and cash flows is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic.

NOTE 13 – PAYROLL PROTECTION PROGRAM LOANS:

The Organization was granted a \$1,066,833 loan under the Paycheck Protection Program "PPP" administered by a Small Business Administration (SBA) approved partner. The loan is uncollateralized and is fully guaranteed by the Federal government. The Organization is eligible for loan forgiveness of up to 100% of the loan, upon meeting certain requirements. The Organization initially recorded the loan as a refundable advance and subsequently recognized grant revenue in accordance with guidance for conditional contributions; that is, once the measurable performance or other barrier and a right to return of the PPP loan no longer existed or when such conditions are explicitly waived. The Organization has recognized \$824,093 as grant revenue for the year ended June 30, 2021 and \$242,740 in the prior year.

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 14 – SUBSEQUENT EVENTS:

The Organization has evaluated subsequent events through November 29, 2021, the date which the financial statements were available to be issued and has determined that there were no events occurring during that period that required disclosure to the accompanying financial statements.

END OF NOTES TO THE FINANCIAL STATEMENTS

GUIDANCE/CARE CENTER, INC.
SUPPLEMENTARY AND OTHER INFORMATION

GUIDANCE/CARE CENTER, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

	Pass through Identifying #	Federal CFDA#	Federal Expenditures	Transfers to Subrecipients
US Department of Agriculture				
<u>Child and Adult Care Food Program</u>				
Pass Through Award(s):				
Florida Department of Elderly Affairs	Y6118	10.555	3,008	
Florida Department of Elderly Affairs	Y6118	10.558	219	
Total Child and Adult Care Food Program			<u>3,227</u>	-
US Department of Justice				
<u>Residential Substance Abuse Treatment for State Prisoners</u>				
Pass Through Award(s):				
Monroe County	2020-RSAT-MONR-1-D2-002	16.593	39,744	
Monroe County	2021-RSAT-MONR-1-H7-004	16.593	48,791	
Total Residential Substance Abuse Treatment for State Prisoners			<u>88,535</u>	-
<u>Edward Byrne Memorial Justice Assistance Grant Program</u>				
Pass Through Award(s):				
Florida Department of Law Enforcement via Monroe County	2020-JAGC-MONR-2-Y5-115	16.738	10,541	
via Monroe County	2020-JACG-MONR-3-Y5-113	16.738	-	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>10,541</u>	-
US Department of Health & Human Services:				
<u>Coronavirus Relief Fund</u>				
Direct Award(s):				
CARES Act Provider Relief Fund	N/A	21.019	198,111	
Total Coronavirus Relief Fund			<u>198,111</u>	-
<u>Projects for Assistance in Transition from Homelessness (PATH)</u>				
Pass Through Award(s): Florida Department of Children & Families Via South Florida Behavioral Health Network, Inc. (Managing Entity) Community Health Services Block Grant for the Homeless				
	ME 225-11-27	93.150	136,868	
Total Projects for Assistance in Transition from Homelessness (PATH)			<u>136,868</u>	-
<u>Substance Abuse and Mental Health Services</u>				
<u>Projects of Regional and National Significance</u>				
Direct Award(s):				
SAMHSA - CMHS MAI	5H79SM080587-03	93.243	476,270	
SAMHSA - CSAT MAI High Risk	5H79TI082416-02	93.243	481,962	
SAMHSA - COVID-19 Emergency Response for Suicide Prevention	6H79G000407-01M001	93.665	525,666	
Total Substance Abuse and Mental Health Services			<u>1,483,898</u>	-
<u>HIV Prevention Activities Health Department Based</u>				
Pass Through Award(s):				
Florida Department of Health HIV Prevention	CODPZ	93.94	64,000	
Total HIV Prevention Activities Health Department Based			<u>64,000</u>	-
<u>Block Grants for Community Mental Health Services</u>				
Pass Through Award(s): Florida Department of Children & Families Via South Florida Behavioral Health Network, Inc. (Managing Entity) Adult and Children's Mental Health Services & Support				
	ME 225-11-27	93.958	461,239	
Total Block Grants for Community Mental Health Services			<u>461,239</u>	-
<u>Block Grants for the Prevention and Treatment of Substance Abuse</u>				
Pass Through Award(s): Florida Department of Children & Families Via South Florida Behavioral Health Network, Inc. (Managing Entity) Adult and Children's Substance Abuse Services & Support Substance Abuse Prevention Partnership Program				
	ME 225-11-27 P-04	93.959 93.959	1,040,379 150,000	
Total Block Grants for the Prevention and Treatment of Substance Abuse			<u>1,190,379</u>	-
Total Expenditures of Federal Awards			<u>3,636,798</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule.

GUIDANCE/CARE CENTER, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Identifying #</u>	<u>State CSDA#</u>	<u>State Expenditures</u>	<u>Transfers to Subrecipients</u>
Direct Programs:				
State of Florida Commission for the Transportation Disadvantaged Trip & Equipment Grant	G1O18	55.001	339,244	
Pass through Programs:				
State of Florida Courts System Via Florida Alcohol and Drug Abuse Association, Inc. Naltrexone	N/A	22.022	21,961	
State of Florida Department of Children & Families Via South Florida Behavioral Health Network, Inc. (Managing Entity) Block Grants for Community Mental Health Svcs - State Match	ME 225-11-27	93.958	3,895,230	
Block Grants for Prevention and Treatment of Substance Abuse - State	ME 225-11-27	93.959	868,605	
Comprehensive Community Mental Health Svcs for Children - State Match	ME 225-11-27	93.104	73,052	
State Targeted Response to Opioid Crisis Grant	ME 225-11-27	93.788	493,301	
Florida's Covid 19 Emergency Response Grant	ME 225-11-27	93.665	50,423	
Via South Florida Behavioral Health Network, Inc. (Managing Entity) Via The Village South Inc. State Targeted Response to Opioid Crisis Grant	ME225-11-19	93.788	2,372	
Total Expenditures of State Financial Assistance			<u><u>5,744,188</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this schedule.

**GUIDANCE/CARE CENTER, INC.
NOTES TO SCHEDULES OF EXPENDITURES
OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE A - BASIS OF PRESENTATION:

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state award activity of Guidance/Care Center, Inc. under programs of the federal and state government for the year ended June 30, 2021. The information in the schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and *Florida Single Audit Act, Auditor General Rule 10.650*. Because the Schedules present only a selected portion of the operations of Guidance/Care Center, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Guidance/Care Center, Inc.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650 Rules of the Auditor General, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C – INDIRECT COST RATE:

Guidance/Care Center, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. Guidance/Care Center, Inc. has a provisional indirect rate agreement for 26.2% for the year ended June 30, 2021.

**GUIDANCE/CARE CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
FOR THE YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards and State Projects

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Types of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with CFR 200.516(a) or Chapter 10.656?	No

Identification of major programs:	
<u>Federal Program or Cluster</u>	<u>Federal CFDA No.</u>
Block Grant for Community Mental Health Services	93.958
Block Grant for Prevention and Treatment Substance Abuse	93.959
 <u>State Project</u>	 <u>State CFDA/CFSA No.</u>
State of Florida Commission for the Transportation Disadvantaged Trip and Equipment Grant	55.001
State of Florida Department of Children and Families Via South Florida Behavioral Health Network -	
Block Grant for Community Mental Health Services	93.958
Block Grant for Prevention and Treatment Substance Abuse	93.959

Dollar threshold used to distinguish between type A & type B programs:

Federal Programs:	\$750,000
State Programs:	\$750,000

Auditee qualified as low-risk auditee pursuant to Uniform Guidance: Yes
(Not applicable for State projects)

Section II – Financial Statement Findings

None reported

Section III – Federal/State Award Findings and Questioned Costs

None reported

Section IV – Other Issues/Prior Year Audit Findings

No management letter is required because there were no findings required to be reported in the management letter.

No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings.

No Corrective Action Plan is required because there were no findings required to be reported.



GUIDANCE/CARE CENTER, INC.

**Schedule of State Earnings
Year Ended June 30, 2021**

1	Total Expenditures	\$	11,684,579
2	Less Other State and Federal Funds	\$	(2,863,300)
3	Less Non-Match SAMH Funds		(3,802,067)
4	Less Unallowable Costs per 65E-14, F.A.C.		
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$	5,019,212
6	Maximum Available Earnings (Line 5 times 75%)	\$	3,764,409
7	Amount of State Funds Requiring Match		3,367,031
8	Amount Due to Department (Subtract line 7 from line 6. If negative, funds are due to State)	\$	397,378

GUIDANCE CARE CENTER

Schedule of Bed-Day Availability Payments
Year Ended June 30, 2021

Program	Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Maximum # of Units Eligible for Payment by Department	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F	Amount Owed to Department (G-H or \$0, whichever is greater)
A	B	C	D	E	(D-E) F	G	(F x C) H	I
Children's MH	Crisis Stabilization Unit				0		\$0.00	\$0.00
Adult MH	Crisis Stabilization Unit	\$ 376.29	4,092	656	3,436	1,130,503.00	1,292,932.44	\$0.00
Children's SA	Substance Abuse Detox				0		\$0.00	\$0.00
Adult SA	Substance Abuse Detox	\$ 251.15	2,880	110	2,770	486,643.00	\$695,685.50	\$0.00
Adult MH	Short-term Residential Treatment				0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
						Total Amount Owed to Department =		\$0.00

AUDIT SCHEDULE
Guidance Care Center
Schedule of Related Party Transaction Adjustments
Year Ended June 30, 2021

	Related Party	Allocation of Related Party Transactions Adjustment				
		State-Designated Cost Centers				
		1	2	3	Total
Revenues From Grantee						
Rent	XXX					
Services	XXX					
Interest	XXX					
Other	<u>XXX</u>					
Total Revenue From Grantee	XXX	This Schedule N/A				
Expenses Associated with Grantee Transactions						
Personnel Services	YYY					
Depreciation	YYY					
Interest	YYY					
Other	<u>YYY</u>					
Total Associated Expenses	YYY					
Related Party Transaction Adjustment	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>

Florida Department of Children and
Substance Abuse and Mental
Local Match Calculation Form (Revised 1/15/16)



	Description	Value	Explanation
FUNDING			
1	Direct Department SAMH Funding	\$ -	Total value of SAMH funds received directly from the Department of Children and Families (not through a managing entity).
2	ME Department SAMH Funding	\$ 7,169,098	Total value of SAMH funds received from the managing entity (ME).
3	Total Department Funding	\$ 7,169,098	Sum of Items 1 & 2.
LOCAL MATCHING FUNDS REQUIRED			
4	Excluded RTF Funding	\$ -	Value of SAMH funds received from the Department and ME for Residential Treatment Facilities Levels I-IV.
5	Excluded SRT Funding	\$ -	Value of SAMH funds received from the Department and ME for Short-term Residential Treatment facilities (SRTs), excluding acute care continuum programs supported with Baker Act funds and operated by a public receiving facility.
6	Excluded Supportive Housing Funding	\$ -	Value of SAMH funds received from the Department and ME for Supportive Housing/Living.
7	Excluded Case Management Funding	\$ -	Value of SAMH funds received from the Department and ME for Case Management.
8	Excluded Intensive Case Management Funding	\$ -	Value of SAMH funds received from the Department and ME for Intensive Case Management.
9	FACT Team Funding	\$ -	Value of SAMH funds received from the Department and ME for Florida Assertive Community Treatment (FACT) Team.
10	Drop-In/Self Help Funding	\$ -	Value of SAMH funds received from the Department and ME for Drop-In/Self Help Centers.
11	MH Clubhouse Funding	\$ -	Value of SAMH funds received from the Department and ME for Mental Health Clubhouse Services.
12	Recovery Support Funding	\$ -	Value of SAMH funds received from the Department and ME for Recovery Support services.
13	R&B Supervision Funding	\$ -	Value of SAMH funds received from the Department and ME for Room and Board with Supervision Levels I - III.
14	MH Special Category Funding	\$ -	Value of SAMH funds received from the Department and ME in Children's Mental Health Categories 100435 and 102780.
15	SA Special Category Funding	\$ 2,005,695	Value of General Revenue funds received from the Department and ME in Substance Abuse Categories 100618 and 100420 as determined in compliance with Rule 65E-14.005(3)(d), F.A.C.
16	SAMH Block Grant Funding	\$ 75,000	Value of Substance Abuse and Mental Health Block Grant funds received from the Department and ME for local community mental health centers.
17	Excluded Funding Subtotal	\$ 2,080,695	Total Items 4 through 16
18	State Share	\$ 5,088,403	Item 3 less Item 17.
19	Local Matching Funds Required	\$ 1,696,134	Item 18 divided by 3. This is the amount of local matching funds which the provider is entitled to receive.
Local Matching Funds Provided			
20	Private grants		Value of grants received from private foundations or charitable organizations.
21	Local governmental grants	\$ 1,564,144	Value of grants received from municipal governments, special taxing districts, or other local governmental entities (but excluding state or federal entities).
22	Charitable contributions	\$ 22,294	Value of charitable contributions from private individuals.
23	Volunteer services	\$ -	Value of volunteer services, not to exceed 10 percent of the provider's total budget.
24	Self-pay fees	\$ 200,707	Value of fees received from self-pay clients
25	In-kind contributions	\$ -	Value of in-kind contributions (such as services, space, or equipment) from all third parties other than state or federal entities).
26	Non County Funds Subtotal	\$ 1,787,145	Total Items 20 through 25
27	County Share	\$ (91,010)	Item 19 less Item 26. This is the amount of local matching funds which must be provided by the county.

Provider Name: **Guidance Care Center, Inc.**
Audit Period: **7/1/2020 - 6/30/2021**

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE



PART I - HEALTH CARE FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES	STATE-FUNDED																			
	Mental Health																			Mental Health Fee(s)
	Assessment	Case Management	Crisis Stabilization	Crisis Support/Emergency	In-home & Onsite	Intervention (Indiv.)	Medical Services	Outpatient (Indiv.)	Outreach	Respite	Incidental Expenses	R&B with Sup. II	MI Chhousa	Transit Voucher	CAT Telem	Sustainability Payment	Assessment	Case Management	Crisis Support/Emergency	
01	02	03	04	06	11	12	14	16	18	26	30	40	41	47	04	01	02	04	06	11

II. STATE-SOURCED FUNDING

Expenditure Report OCAR	Provider Subcontract	Funding Source: F-Federal R-Respite S-Federal and State																																						
MH001	ME25-10-27	F/S																				\$ 36,763.84	\$ 191,864.74																\$ 229,628.58	
MH009	ME25-10-27	F/S	\$ 308,589.89	\$ 34,639.28																																			\$ 1,385,083.35	
MH018	ME25-11-27	F/S			\$ 1,100,001.03	\$ 46,180.13																																	\$ 1,146,181.16	
MH072	ME25-11-27	S	\$ 26,447.27	\$ 12,674.91																																		\$ 132,841.92		
MH076	ME25-11-27	S																																				\$ 33,188.00		
MH0PG	ME25-11-27	F	\$ 43,329.98	\$ 80,935.71																																		\$ 136,884.40		
MHCAT	ME25-11-27	S																																				\$ 750,000.00		
MHCOV	ME25-11-27					\$ 58,432.86																																\$ 80,422.86		
MHEMP	ME25-11-27	F																																				\$ 72,081.18		
MHMCCT	ME25-11-27	S				\$ 616,790.33																																\$ 636,471.18		
MHMLN	ME25-11-27	S					\$ 31,891.16																															\$ 41,254.98		
MHTRV	ME25-11-27	S																																				\$ 2,084.00		
MS011	ME25-11-27	F/S																																				\$ 120,547.17		
MS021	ME25-11-27	F/S																																				\$ 153,918.39		
MS025	ME25-11-27	F																																				\$ 9,999.76		
MS091	ME25-11-27	F/S																																				\$ -		
MSOCN	ME25-11-27	F/S																																				\$ -		
MSOPP	01-11-04	F																																				\$ -		
MSCBS	ME25-11-27	S																																				\$ 15,145.75		
MSSM2	ME25-11-27	F																																				\$ -		
MSSM3	ME25-11-27	F																																				\$ -		
MSSP2	ME25-11-27	F																																				\$ -		
MSSP3	ME25-11-27	F																																				\$ -		
MSTRV	ME25-11-27	S																																				\$ -		
Total Current Year Funding			\$ 279,367.23	\$ 129,239.88	\$ 1,150,423.89	\$ 862,970.46	\$ 322,719.01	\$ 304,887.30	\$ 493,208.90	\$ 120,964.35	\$ 65,142.83	\$ 36,763.84	\$ 33,193.00	\$ 191,864.74	\$ 72,081.18	\$ 2,084.00	\$ 750,000.00	\$ -	\$ 4,614,910.61	\$ 120,547.17	\$ 169,064.14	\$ 9,999.76	\$ 9,964.05	\$ 199,113.38																
Carry Forward Funding																																								
Expenditure Report OCAR	Provider Subcontract	Funding Source: F-Federal R-Respite S-Federal and State																																						
MHDCN	ME25-11-27	S																																						
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL STATE-SOURCED FUNDING			\$ 279,367.23	\$ 129,239.88	\$ 1,150,423.89	\$ 862,970.46	\$ 322,719.01	\$ 304,887.30	\$ 493,208.90	\$ 120,964.35	\$ 65,142.83	\$ 36,763.84	\$ 33,193.00	\$ 191,864.74	\$ 72,081.18	\$ 2,084.00	\$ 750,000.00	\$ -	\$ 4,614,910.61	\$ 120,547.17	\$ 169,064.14	\$ 9,999.76	\$ 9,964.05	\$ 199,113.38																
18. OTHER GOVERNMENT FUNDING																																								
(1) Other State Agency Funding																																								
(a) Health																																								
(b) Jail/Quarantine																																								
(c) Federal Grants and Contracts																																								
(d) In-kind from local gov. only																																								
TOTAL OTHER GOVERNMENT FUNDING			\$ 27,751.90	\$ 108,965.34	\$ 212,686.55	\$ 2,310.00	\$ 118,103.45	\$ 957.00	\$ 95,142.82	\$ 40,512.18				\$ 138,270.50	\$ 15,742.59																								\$ 788,443.33	
19. ALL OTHER REVENUES																																								
(1) 1st & 2nd Party Payments			\$ 10,400.58	\$ 4,671.80	\$ 8.00	\$ 11,098.75	\$ 28,773.09	\$ 143,987.85	\$ 12.88	\$ 199,851.77																														
(2) 3rd Party Payments (except Medicare)			\$ 15.33	\$ 3,483.30	\$ 3,888.00	\$ 16,957.06	\$ 10,470.67	\$ 113.85	\$ 32,507.96																															
(3) Medicaid			\$ -	\$ 7,530.00	\$ -	\$ 53,041.68	\$ 58,283.51	\$ -	\$ 118,855.19																															
(4) Contributions and Donations			\$ -	\$ -	\$ -	\$ 2,986.32	\$ -	\$ -	\$ 20,102.32																															
(5) Other			\$ 96.37	\$ 1,623.31	\$ 49.07	\$ 605.94	\$ -	\$ 16,366.00	\$ 2,372.29																															
(6) In-kind			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																															
TOTAL ALL OTHER REVENUES			\$ 10,512.28	\$ 1,623.31	\$ 15,584.20	\$ 1,523.72	\$ -	\$ 84,990.75	\$ 98,527.27	\$ -	\$ -	\$ -	\$ 160,363.35	\$ -	\$ 874.65	\$ -	\$ -	\$ 373,699.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING			\$ 317,631.41	\$ 239,828.53	\$ 1,378,694.64	\$ 865,280.46	\$ 442,346.18	\$ 305,844.30	\$ 673,042.47	\$ 260,003.80	\$ 65,142.83	\$ 36,763.84	\$ 33,193.00	\$ 490,488.59	\$ 87,823.77	\$ 2,084.00	\$ 750,874.65	\$ -	\$ 5,749,052.47	\$ 120,547.17	\$ 169,064.14	\$ 9,999.76	\$ 9,964.05	\$ 199,113.38																

Provider Name: Guidance Care Center, Inc
 Audit Period: 7/1/2020 - 6/30/2021

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES**



PART I - FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES	Substance Abuse													Total for State SAMH-Funded Covered Services or Projects (D+C)	Total for Non-State-Funded Covered Services or Projects (E)	Total for All Covered Services or Projects (D+E)	Non-SAMH Covered Services or Projects (G)	Total Funding (F+G)	
	Medical Services (1)	Medication-Assisted Tx (2)	Outpatient (Indiv) (3)	Outreach (4)	Inpatient Detoxification (5)	Outpatient Group (6)	Prevention - Individual (4B)	Prevention - Self-help (4C)	Prevention - Universal Direct (5)	PIU Team (6)	Federal Project Grant (7)	Transient Member (8)	Sustainability Payment (9)						Substance Abuse Total (C)
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R		
STATE SAMH FUNDING																			
Current Year Funding																			
Expenditure Report OCAP	Provider Subcontract	Funding Source: F-Federal, H-Health, J-Federal and State																	
MHD01	MEZ25-10-27	F/S												\$ 228,628.58			\$ 228,628.58	\$ 228,628.58	
MHD09	MEZ25-10-27	F/S												\$ 1,385,083.35			\$ 1,385,083.35	\$ 1,385,083.35	
MHD18	MEZ25-11-27	F/S												\$ 1,146,181.18			\$ 1,146,181.18	\$ 1,146,181.18	
MHD72	MEZ25-11-27	S												\$ 132,641.92			\$ 132,641.92	\$ 132,641.92	
MHD76	MEZ25-11-27	S												\$ 33,193.00			\$ 33,193.00	\$ 33,193.00	
MHDPG	MEZ25-11-27	F												\$ 136,868.40			\$ 136,868.40	\$ 136,868.40	
MHCAT	MEZ25-11-27	S												\$ 750,000.00			\$ 750,000.00	\$ 750,000.00	
MHCOV	MEZ25-11-27	S												\$ 50,422.86			\$ 50,422.86	\$ 50,422.86	
MHEMP	MEZ25-11-27	F												\$ 72,081.18			\$ 72,081.18	\$ 72,081.18	
MHMCT	MEZ25-11-27	S												\$ 636,471.18			\$ 636,471.18	\$ 636,471.18	
MHTLH	MEZ25-11-27	S												\$ 41,254.98			\$ 41,254.98	\$ 41,254.98	
MHTRV	MEZ25-11-27	S												\$ 2,084.00			\$ 2,084.00	\$ 2,084.00	
MS011	MEZ25-11-27	F/S	\$ 21,459.88		\$ 97,721.00	\$ 77,640.30		\$ 98,811.75						\$ 777,565.80			\$ 777,565.80	\$ 777,565.80	
MS021	MEZ25-11-27	F/S					\$ 626,641.85							\$ 636,641.81			\$ 636,641.81	\$ 636,641.81	
MS025	MEZ25-11-27	F							\$ 229,773.70	\$ 15,004.06				\$ 244,777.76			\$ 244,777.76	\$ 244,777.76	
MS091	MEZ25-11-27	F/S									\$ 199,999.71			\$ 199,999.71			\$ 199,999.71	\$ 199,999.71	
MS0CN	MEZ25-11-27	F/S												\$ -			\$ -	\$ -	
MSOPP	P-11-04	F												\$ 150,000.34			\$ 150,000.34	\$ 150,000.34	
MSCB5	MEZ25-11-27	S	\$ 15,671.97	\$ 16,951.68	\$ 818.00			\$ 2,772.31	\$ 109,830.21	\$ 37,397.62				\$ 49,998.52			\$ 49,998.52	\$ 49,998.52	
MSSM2	MEZ25-11-27	F											\$ 330,294.60	\$ 330,294.60			\$ 330,294.60	\$ 330,294.60	
MSSM3	MEZ25-11-27	F									\$ 95,724.86			\$ 95,724.86			\$ 95,724.86	\$ 95,724.86	
MSSP2	MEZ25-11-27	F							\$ 31,834.88	\$ 26,827.77				\$ 58,662.65			\$ 58,662.65	\$ 58,662.65	
MSSP3	MEZ25-11-27	F							\$ 8,616.11	\$ 8,616.11				\$ 8,616.11			\$ 8,616.11	\$ 8,616.11	
MSTRV	MEZ25-11-27	S												\$ 1,905.00			\$ 1,905.00	\$ 1,905.00	
Total Current Year Funding			\$ 37,131.85	\$ 16,951.68	\$ 98,340.00	\$ 77,640.30	\$ 626,641.85	\$ 98,811.75	\$ 2,772.31	\$ 371,436.79	\$ 87,845.76	\$ 199,999.71	\$ 426,019.46	\$ 1,905.00	\$ 2,554,186.96	\$ 7,169,097.57	\$ 7,169,097.57	\$ 7,169,097.57	
Care Forward Funding																			
Expenditure Report OCAP	Provider Subcontract	Funding Source: F-Federal, H-Health, J-Federal and State																	
MHD0N	MEZ25-11-27	S												\$ -			\$ -	\$ -	
Total Care Forward Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL STATE SAMH FUNDING			\$ 37,131.85	\$ 16,951.68	\$ 98,340.00	\$ 77,640.30	\$ 626,641.85	\$ 98,811.75	\$ 2,772.31	\$ 371,436.79	\$ 87,845.76	\$ 199,999.71	\$ 426,019.46	\$ 1,905.00	\$ 2,554,186.96	\$ 7,169,097.57	\$ 7,169,097.57	\$ 7,169,097.57	
OTHER GOVERNMENT FUNDING																			
(1) Other State Agency Funding															\$ 472,348.40		\$ 472,348.40	\$ 472,348.40	
(2) Medicaid							\$ 27,757.75							\$ 788,200.08		\$ 788,200.08	\$ 788,200.08		
(3) Local Government														\$ 1,568,228.60	\$ 824,093.00	\$ 2,392,321.60	\$ 2,392,321.60		
(4) Federal Grants and Contracts														\$ 1,483,897.00		\$ 1,483,897.00	\$ 1,483,897.00		
(5) In-House from local/IGAL only														\$ -		\$ -	\$ -		
TOTAL OTHER GOVERNMENT FUNDING			\$ -	\$ -	\$ -	\$ -	\$ 27,757.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,752,474.08	\$ 824,093.00	\$ 5,134,765.08	\$ 5,134,765.08	
ALL OTHER REVENUES																			
(1) 1st 2nd Party Payments						\$ 845.60								\$ 845.60	\$ 200,707.37	\$ 45,297.39	\$ 246,004.78	\$ 246,004.78	
(2) 3rd Party Payments (except Medicaid)						\$ 5,473.76								\$ 37,981.72	\$ 37,981.72	\$ 37,981.72	\$ 37,981.72		
(3) Voluntary														\$ 118,855.19		\$ 118,855.19	\$ 118,855.19		
(4) Cash/Rebates and Donations														\$ 20,102.32	\$ 2,191.34	\$ 22,293.66	\$ 22,293.66		
(5) Other														\$ 2,372.29	\$ 290,369.29	\$ 292,741.58	\$ 292,741.58		
(6) In-House														\$ -		\$ -	\$ -		
TOTAL ALL OTHER REVENUES			\$ -	\$ -	\$ -	\$ 6,319.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,319.36	\$ 380,018.89	\$ 337,857.92	\$ 717,876.81	\$ 717,876.81	
TOTAL FUNDING			\$ 37,131.85	\$ 16,951.68	\$ 98,340.00	\$ 77,640.30	\$ 660,718.96	\$ 98,811.75	\$ 2,772.31	\$ 371,436.79	\$ 87,845.76	\$ 199,999.71	\$ 426,019.46	\$ 1,905.00	\$ 2,588,264.07	\$ 8,337,316.54	\$ 3,860,329.92	\$ 12,197,646.46	\$ 13,021,739.46

Provider Name: Guidance Care Center, Inc.
 Audit Period: 7/1/2020 - 6/30/2021

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES**



EXPENSE CATEGORIES	Substance Abuse														Substance Abuse Total	Total for State SAMH-Funded Covered Services (B+C)	Total for Non-State-Funded Covered Services (D+E)	Total for All Covered Services (D+E)	Non-SAMH Covered Services (G)	Other Support Costs (optional) (H)	Administration (I)	
	12	13	14	15	24	25	40	49	50	A2	A7	B2	C1									
AA. PERSONNEL EXPENSES																						
(1) Salaries	\$ 34,489.89	\$ 13,768.90	\$ 25,051.70	\$ 322,706.77	\$ 13,768.90		\$ 243,589.03	\$ 60,897.26	\$ 144,245.23	\$ 181,395.17					\$ 1,275,322.17	\$ 3,640,709.27	\$ 1,537,805.91	\$ 5,178,515.18	\$ 489,091.70	\$ 846,795.12		
(2) Fringe Benefits	\$ 7,659.91	\$ -	\$ 3,176.63	\$ 5,779.69	\$ 74,451.87	\$ 3,176.63	\$ -	\$ 56,198.57	\$ 14,049.64	\$ 33,278.90	\$ 41,849.79	\$ -	\$ -	\$ -	\$ 294,230.34	\$ 930,959.79	\$ 354,788.12	\$ 1,194,738.34	\$ 115,145.79	\$ 79,529.43		
TOTAL PERSONNEL EXPENSES =	\$ 42,149.80	\$ -	\$ 16,945.53	\$ 30,831.39	\$ 397,158.64	\$ 16,945.53	\$ -	\$ 299,787.60	\$ 74,946.90	\$ 177,524.13	\$ 223,244.96	\$ -	\$ -	\$ -	\$ 1,569,552.52	\$ 4,480,669.49	\$ 1,892,594.03	\$ 6,373,253.52	\$ -	\$ 614,237.49	\$ 424,244.55	
BB. OTHER EXPENSES																						
(1) Building Occupancy			\$ 10,373.72	\$ 124,449.13	\$ 3,502.13										\$ 43,196.13	\$ 220,547.96	\$ 13,230.04	\$ 233,778.00			\$ 85,296.20	
(2) Professional Services		\$ 3,092.13		\$ 1,047.72	\$ 158.64			\$ 4,575.56	\$ 1,143.89	\$ 2,360.12	\$ 1,348.67				\$ 13,693.02	\$ 42,089.17	\$ 26,837.26	\$ 68,926.43			\$ 2,695.57	
(3) Travel				\$ 5,137.57	\$ 96.80					\$ 2,199.20					\$ 23,296.18	\$ 86,592.44	\$ 62,404.03	\$ 148,996.47			\$ 1,819.53	
(4) Equipment	\$ 2,200.00	\$ 58.80	\$ 1,202.72	\$ 15,563.56											\$ 15,563.56	\$ 85,978.47	\$ 5,002.53	\$ 90,981.00				
(5) Food Services				\$ 7,384.57					\$ 1,920.00	\$ 164,868.93					\$ 184,966.02	\$ 269,003.94	\$ 16,621.06	\$ 285,625.00				
(6) Medical and Pharmacy	\$ 3,350.23	\$ 16,951.98													\$ -	\$ -	\$ -	\$ -				
(7) Administrative Services															\$ -	\$ -	\$ -	\$ -				
(8) Insurance															\$ -	\$ -	\$ 46,925.15	\$ 46,925.15			\$ 229,842.85	
(9) Interest Paid															\$ -	\$ -	\$ -	\$ -				
(10) Operating Supplies & Expenses	\$ 1,395.65	\$ 1,897.89	\$ 1,174.89	\$ 19,339.10	\$ 1,897.89		\$ 7,122.91	\$ 1,780.73	\$ 2,652.19	\$ 758.87	\$ 1,805.00				\$ 73,958.90	\$ 255,973.44	\$ 673,074.24	\$ 929,047.68			\$ 52,789.32	
(11) Other Revenues															\$ -	\$ -	\$ -	\$ -			\$ 276,124.40	\$ 1,104,497.60
(12) Donated Items															\$ -	\$ -	\$ -	\$ -				
TOTAL OTHER EXPENSES =	\$ 6,945.88	\$ 16,951.98	\$ 5,416.91	\$ 3,424.92	\$ 178,587.29	\$ 5,416.91	\$ -	\$ 11,898.47	\$ 2,904.62	\$ 9,041.51	\$ 166,976.47	\$ 1,905.00	\$ -	\$ -	\$ 502,846.47	\$ 1,534,253.28	\$ 985,558.25	\$ 2,519,811.53	\$ -	\$ 276,124.40	\$ 1,416,907.07	
TOT. PERSONNEL & OTH. EXP. =	\$ 49,095.68	\$ 16,951.98	\$ 22,362.43	\$ 34,255.91	\$ 575,745.93	\$ 22,362.43	\$ -	\$ 311,686.07	\$ 77,871.52	\$ 186,565.64	\$ 390,221.43	\$ 1,905.00	\$ -	\$ -	\$ 2,072,408.99	\$ 6,014,912.77	\$ 2,878,152.28	\$ 8,893,065.05	\$ -	\$ 890,361.85	\$ 1,901,151.62	
BB. DISTRIBUTED INDIRECT COSTS																						
(A) Other Support Costs (Optional)			\$ 75,000.00	\$ 38,000.00	\$ 75,000.00	\$ 3,000.00	\$ 30,000.00	\$ 3,000.00							\$ 319,000.00	\$ 776,000.00	\$ 114,361.85	\$ 890,361.85			\$ (890,361.85)	
(B) Administration	\$ 5,186.20	\$ 1,779.49	\$ 10,220.37	\$ 7,584.87	\$ 60,437.42	\$ 10,220.37	\$ 314.92	\$ 35,846.60	\$ 8,489.28	\$ 19,584.24	\$ 40,962.47	\$ 199.97	\$ -	\$ -	\$ 251,041.33	\$ 712,858.25	\$ 1,188,293.38	\$ 1,901,151.62			\$ (1,901,151.62)	
TOT. DISTRI. INDIRECT COSTS =	\$ 5,186.20	\$ 1,779.49	\$ 85,220.37	\$ 45,584.87	\$ 60,437.42	\$ 85,220.37	\$ 3,314.92	\$ 65,846.60	\$ 11,489.28	\$ 19,584.24	\$ 40,962.47	\$ 199.97	\$ -	\$ -	\$ 270,041.33	\$ 1,488,856.25	\$ 1,302,655.22	\$ 2,781,513.47	\$ -		\$ -	
TOTAL ACTUAL OPER. EXPENSES =	\$ 54,591.58	\$ 18,731.47	\$ 107,582.80	\$ 79,840.78	\$ 636,183.35	\$ 107,582.80	\$ 3,314.92	\$ 377,332.68	\$ 89,360.79	\$ 206,149.88	\$ 431,183.90	\$ 2,104.97	\$ -	\$ -	\$ 2,642,540.32	\$ 7,503,771.02	\$ 4,180,807.50	\$ 11,684,578.52	\$ -	\$ 0.00	\$ 0.00	
BB. UNALLOCABLE COSTS																						
TOT. ALLOCABLE OPER. EXP. =	\$ 54,591.58	\$ 18,731.47	\$ 107,582.80	\$ 79,840.78	\$ 636,183.35	\$ 107,582.80	\$ 3,314.92	\$ 377,332.68	\$ 89,360.79	\$ 206,149.88	\$ 431,183.90	\$ 2,104.97	\$ -	\$ -	\$ 2,642,540.32	\$ 7,503,771.02	\$ 4,180,807.50	\$ 11,684,578.52	\$ -	\$ -	\$ -	
BB. CAPITAL EXPENDITURES																						

Provider Name: Guidance Care Center, Inc
 Audit Period: 7/1/2020 - 6/30/2021

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES**



II. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS

Unearned Funds	\$ (17,459.73)	\$ (1,779.79)	\$ (9,242.80)	\$ (2,200.48)	\$ (9,541.50)	\$ (8,771.05)	\$ (542.61)	\$ (5,893.89)	\$ (1,515.03)	\$ (6,150.17)	\$ (5,164.44)	\$ (199.97)	\$ -	\$ (88,353.36)	\$ (334,673.45)
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III. Funding Allocations

Current Year Funding

Expenditure Report DCA#	Provider Subcontract#	Funding Source: Federal, State, FIS-Federal and State													
MH009	ME225-11-27	F/S												\$	\$ (20,626.42)
MH009	ME225-11-27	F/S												\$	\$ (85,498.43)
MH009	ME225-11-27	F/S												\$	\$ (13,381.56)
MH009	ME225-11-27	F/S												\$	\$ 13,381.56
MH009	ME225-11-27	F/S												\$	\$ -
MH009	ME225-11-27	F/S												\$	\$ -

Carry Forward Funding

Expenditure Report DCA#	Provider Subcontract#	Funding Source: Federal, State, FIS-Federal and State													
														\$	\$ -

Total Funding Allocations

	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
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III. Excess Funds

Excess Funds														\$	\$ -
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Excess Current Year Funds to be Returned to Managing Entity	Funding Source: Federal, State														
		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$ -
Excess Carry Forward Funds to be Returned to Managing Entity	Funding Source: Federal, State	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$ -

AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE



SAFELY COVERED SERVICES

EXPENSE CATEGORIES	Mental Health																						
	Assessment 01	Crisis Management 02	Crisis Stabilization 03	Crisis Support/ Emergency 04	In-home & Onsite 05	Intervention (Indiv.) 06	Medical Services 07	Outpatient (Indiv.) 08	Outreach 09	Residential 10	Individual Expense 11	R&B with Sup. II 12	MH Clubhouse 13	Transition 14	CAT Team 15	Sustainability 16	Mental Health Total 17	Assessment 18	Crisis Management 19	Crisis Support/ Emergency 20	In-home & Onsite 21	Intervention (Indiv.) 22	
II. PERSONNEL EXPENSES																							
(1) Salaries	\$ 124,007.89	\$ 142,838.90	\$ 467,499.79	\$ 440,168.72	\$ 209,281.01	\$ 117,901.70	\$ 223,427.29	\$ 13,768.90	\$ 25,051.70	\$ 34,499.99		\$ 85,210.81	\$ 57,947.40		\$ 423,783.40		\$ 2,365,387.10	\$ 53,148.15	\$ 86,401.96	\$ 17,249.99		\$ 78,601.14	
(2) Fringe Benefits	\$ 28,698.89	\$ 32,954.45	\$ 107,857.16	\$ 101,551.59	\$ 48,283.35	\$ 27,201.17	\$ 51,547.04	\$ 3,178.83	\$ 5,719.88	\$ 7,959.51		\$ 19,858.89	\$ 13,368.08		\$ 97,771.32		\$ 545,719.88	\$ 12,261.38	\$ 19,933.85	\$ 3,978.76		\$ 18,134.12	
TOTAL PERSONNEL EXPENSES -	\$ 152,617.58	\$ 175,793.35	\$ 575,356.95	\$ 541,720.31	\$ 257,564.36	\$ 145,102.88	\$ 274,974.33	\$ 16,946.53	\$ 30,831.59	\$ 42,459.51		\$ 104,869.60	\$ 71,316.48		\$ 521,554.72		\$ 2,911,106.98	\$ 65,409.53	\$ 106,335.81	\$ 21,228.75		\$ 96,735.25	
III. OTHER EXPENSES																							
(1) Billing Outsource	\$ 12,007.41	\$ 13,046.75	\$ 25,557.81	\$ 10,784.56	\$ 19,972.78	\$ 11,320.22	\$ 49,923.08					\$ 19,876.74	\$ 8,518.60		\$ 6,343.88		\$ 177,351.83	\$ 5,146.03	\$ 16,604.85		\$ 3,524.61	\$ 7,546.82	
(2) Professional Services	\$ 2,914.86	\$ 2,265.63	\$ 261,409.64		\$ 3,539.51	\$ 3,080.88	\$ 31,315.52	\$ 3,502.13				\$ 2,293.97	\$ 863.53		\$ 124,483.77		\$ 435,795.30	\$ 1,249.27	\$ 2,884.81		\$ 134.64	\$ 2,065.56	
(3) Travel	\$ 274.71	\$ 1,527.17	\$ 325.83	\$ 3,423.43	\$ 3,444.45	\$ 312.38	\$ 12,209.79			\$ 1,847.77					\$ 5,530.76		\$ 28,396.15	\$ 117.73	\$ 1,943.66		\$ 867.84	\$ 408.16	
(4) Equipment	\$ 19,917.89	\$ 3,295.86	\$ 12,638.00	\$ 2,842.10	\$ 5,493.25	\$ 4,634.64	\$ 11,591.18	\$ 86.80	\$ 1,202.72			\$ 6,305.86	\$ 2,702.51		\$ 2,518.28		\$ 63,296.25	\$ 4,679.09	\$ 4,194.72		\$ 969.40	\$ 2,689.90	
(5) Food Services			\$ 38,447.12									\$ 20,777.45	\$ 10,186.24				\$ 70,414.81						
(6) Medical and Pharmacy	\$ 87.89	\$ 38.51	\$ 17,302.70		\$ 69.56	\$ 75.71						\$ 56,290.49	\$ 180.07	\$ 49.88			\$ 74,037.92	\$ 28.14	\$ 79.88		\$ 349.84	\$ 95.47	
(7) Subcontracted Services																							
(8) Insurance																							
(9) Interest Paid																							
(10) Operating Supplies & Expenses	\$ 9,738.07	\$ 18,506.05	\$ 36,668.44	\$ 9,348.40	\$ 17,691.17	\$ 11,869.32	\$ 31,344.96	\$ 1,857.99	\$ 1,174.09			\$ 21,363.66	\$ 9,155.65	\$ 2,084.00	\$ 11,112.54		\$ 182,014.54	\$ 4,173.46	\$ 22,639.42		\$ 3,121.97	\$ 7,978.55	
(11) Other Expenses																							
(12) Donated Items																							
TOTAL OTHER EXPENSES -	\$ 35,921.03	\$ 38,697.97	\$ 390,266.54	\$ 26,188.49	\$ 50,223.82	\$ 31,103.22	\$ 138,384.51	\$ 5,416.91	\$ 3,424.52	\$ 56,290.49	\$ 73,716.35	\$ 31,592.72	\$ 2,084.00	\$ 149,988.26		\$ 1,031,306.81	\$ 15,384.73	\$ 48,338.21		\$ 9,188.50	\$ 20,735.48		
TOT. PERSONNEL & OTH. EXP. -	\$ 188,538.60	\$ 214,491.32	\$ 965,623.49	\$ 567,918.80	\$ 307,788.18	\$ 176,206.10	\$ 411,358.84	\$ 22,362.43	\$ 34,255.91	\$ 42,459.51	\$ 56,290.49	\$ 178,585.95	\$ 102,909.20	\$ 2,084.00	\$ 671,540.97		\$ 3,942,413.79	\$ 80,802.26	\$ 154,874.02	\$ 21,229.75	\$ 9,188.50	\$ 117,470.73	
IV. DISTRIBUTED INDIRECT COSTS																							
(1) Other Support Costs (Overhead)	\$ 75,000.00	\$ 80,000.00	\$ 40,000.00		\$ 72,000.00	\$ 70,000.00	\$ 75,000.00	\$ 35,000.00							\$ 10,000.00		\$ 457,000.00	\$ 30,000.00				\$ 65,000.00	
(2) Administration	\$ 27,684.27	\$ 22,515.66	\$ 109,781.59	\$ 63,814.68	\$ 32,309.26	\$ 26,054.78	\$ 50,529.38	\$ 10,220.37	\$ 7,289.96	\$ 4,457.08	\$ 5,908.95	\$ 18,748.59	\$ 10,802.62	\$ 218.78	\$ 71,542.98		\$ 461,816.92	\$ 11,631.18	\$ 16,236.50	\$ 2,228.54	\$ 964.54	\$ 19,154.39	
TOT. DISTR. INDIRECT COSTS -	\$ 102,684.27	\$ 22,515.66	\$ 189,761.58	\$ 103,814.68	\$ 32,309.26	\$ 98,054.78	\$ 120,529.38	\$ 85,220.37	\$ 42,269.96	\$ 4,457.08	\$ 5,908.95	\$ 18,748.59	\$ 10,802.62	\$ 218.78	\$ 81,542.98		\$ 918,816.92	\$ 41,631.18	\$ 16,236.50	\$ 2,228.54	\$ 964.54	\$ 84,154.39	
TOTAL ACTUAL OPER. EXPENSES -	\$ 291,202.87	\$ 237,006.98	\$ 1,155,385.07	\$ 671,733.48	\$ 340,097.44	\$ 274,260.88	\$ 531,888.23	\$ 107,582.80	\$ 76,525.86	\$ 46,916.58	\$ 62,199.44	\$ 197,332.54	\$ 113,711.83	\$ 2,302.76	\$ 753,083.95		\$ 4,861,230.70	\$ 122,433.43	\$ 170,910.52	\$ 23,458.29	\$ 10,153.04	\$ 201,625.12	
REVENUE ALLOWABLE COSTS																							
TOT. ALLOWABLE OPER. EXP. -	\$ 291,202.87	\$ 237,006.98	\$ 1,155,385.07	\$ 671,733.48	\$ 340,097.44	\$ 274,260.88	\$ 531,888.23	\$ 107,582.80	\$ 76,525.86	\$ 46,916.58	\$ 62,199.44	\$ 197,332.54	\$ 113,711.83	\$ 2,302.76	\$ 753,083.95		\$ 4,861,230.70	\$ 122,433.43	\$ 170,910.52	\$ 23,458.29	\$ 10,153.04	\$ 201,625.12	
REVENUE CAPITAL EXPENDITURES																							

Provider Name: Quinnipiac Care Center, Inc.
 Audit Period: 7/1/2020 - 6/30/2021

AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE



B. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS

Unearned Funds \$ (11,835.64) \$ (107,767.10) \$ (4,961.18) \$ (8,763.02) \$ (17,378.43) \$ 30,626.42 \$ (38,679.33) \$ 13,381.55 \$ (11,383.03) \$ (10,152.74) \$ (29,006.44) \$ (5,467.80) \$ (41,630.65) \$ (218.76) \$ (3,083.95) \$ - \$ (246,320.09) \$ (1,886.26) \$ (1,846.36) \$ (13,458.53) \$ (188.99) \$ (2,511.74)

BIB. Funding Allocations
 Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State FIS-Federal and State																		
MH009	ME225-11-27	F/S				\$ (30,626.42)														\$ (30,626.42)
MH009	ME225-11-27	F/S					\$ 30,626.42													\$ 30,626.42
MH009	ME225-11-27	F/S						\$ (13,381.55)												\$ (13,381.55)
MH009	ME225-11-27	F/S			\$ 13,381.55															\$ 13,381.55
MH009	ME225-11-27	F/S																		\$ -
MH009	ME225-11-27	F/S																		\$ -

Carry Forward Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State FIS-Federal and State																		

Total Funding Allocations \$ - \$ - \$ - \$ - \$ 13,381.55 \$ (30,626.42) \$ 30,626.42 \$ (13,381.55) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

BIC. Excess Funds

Excess Funds																				\$ -

Excess Current Year Funds to be returned to Managing Entity	Funding Source: F-Federal S-State																			
		\$ -																		

Excess Carry Forward Funds to be returned to Managing Entity	Funding Source: F-Federal S-State																			
		\$ -																		



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

To the Board of Directors
Guidance/Care Center, Inc.

We have audited, in accordance with the 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 financial statements of Guidance/Care Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 29, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Guidance/Care Center, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Guidance/Care Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Guidance/Care Center, Inc.'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 the entity's 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 or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Guidance/Care Center, Inc.'s financial statements are free from 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 financial statements. 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*.

Purpose of this Report

The purpose of this report 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 the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Roos & McNabb CPA's PC

Fresno, California
November 29, 2021



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

To the Board of Directors
Guidance/Care Center, Inc.

Report on Compliance for Each Major Federal Program and State Project

We have audited Guidance/Care Center, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement*, and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of Guidance/Care Center, Inc.'s major federal programs and state projects for the year ended June 30, 2021. Guidance/Care Center, Inc.'s major federal programs and state projects are 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 federal and state statutes, regulations, and the terms and conditions of federal awards and state projects applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Guidance/Care Center, Inc.'s major federal programs and state projects based on our audit of the types of compliance requirements referred to above. 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, Rules of the Auditor General. Those standards, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, 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 and state project occurred. An audit includes examining, on a test basis, evidence about Guidance/Care Center, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of Guidance/Care Center, Inc.'s compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, Guidance/Care Center, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of Guidance/Care Center, Inc. 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 Guidance/Care Center, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, 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 Guidance/Care Center, Inc.'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 and state project 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 and state project 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 the type of compliance requirement of a federal program or state project 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 or significant deficiencies. 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.

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 results of that testing based on the requirements of the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Roos & McNabb CPA's PC

Fresno, California
November 29, 2021