

GUIDANCE/CARE CENTER, INC.
FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
JUNE 30, 2025

GUIDANCE/CARE CENTER, INC.
REPORT ON FINANCIAL STATEMENTS
JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors of
Guidance/Care Center, Inc.

Report on the Audit of the Financial Statements

Opinion

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, 2025, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Guidance/Care Center, Inc. as of June 30, 2025, and the change 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Guidance/Care Center, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Guidance/Care Center, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Guidance/Care Center, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Guidance/Care Center, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary 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 accompanying schedules of state earnings, bed-day availability payments, related party transaction adjustments, local match calculation form and program/cost center actual expenses and revenues are 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 above 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 December 8, 2025, 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

Fresno, California
December 8, 2025

GUIDANCE/CARE CENTER, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2025

ASSETS

Cash and Cash Equivalents	\$ 89,534	
Grant Contracts Receivable	2,015,961	
Due from Related Organization	4,686,047	
Prepaid Expenses	63,468	
Cash Restricted for Client Funds	5,205	
Property and Equipment, Net	4,089,384	
Right of Use Asset	<u>57,488</u>	
 Total Assets		 <u>\$11,007,087</u>

LIABILITIES

Accounts Payable and Accrued Expenses	\$ 400,396	
Accrued Salaries and Related Expenses	608,786	
Due to Clients (Contra)	3,698	
Deferred Revenue	1,956,352	
Lease Liability	<u>44,019</u>	
 Total Liabilities		 \$ 3,013,251

NET ASSETS

Without Donor Restrictions	<u>7,993,836</u>	
 Total Net Assets		 <u>7,993,836</u>
 Total Liabilities and Net Assets		 <u>\$11,007,087</u>

See accompanying notes to financial statements

GUIDANCE/CARE CENTER, INC.
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Change in Net Assets Without Donor Restrictions

Revenues and Other Support		
Federal Contract Revenue	\$ 1,293,178	
State Contract Revenue	11,227,707	
County Contract Revenue	1,654,810	
City Contract Revenue	3,100	
Other Contract Revenue	233,527	
Medicare/Medicaid	570,177	
Client Fees	216,741	
Donations and Gifts	93,951	
Other Revenue	<u>24,071</u>	
Total Revenues and Other Support Without Donor Restrictions		 \$15,317,262
Expenses		
Grants and Program Support	13,295,499	
Fundraising	69	
General and Administrative	<u>1,550,417</u>	
Total Expenses		 <u>14,845,985</u>
Change in Net Assets Without Donor Restrictions		 471,277
Net Assets, Beginning of Year		 <u>7,522,559</u>
Net Assets, End of Year		 <u>\$ 7,993,836</u>

See accompanying notes to financial statements

GUIDANCE/CARE CENTER, INC.
STATEMENT OF CASH FLOWS
JUNE 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in Net Assets Without Donor Restrictions	\$ 471,277
Adjustments to Reconcile Change in Net Assets To Net Cash Provided/(Used) by Operating Activities:	
Depreciation	340,935
Amortization of Right-of-Use Asset	(16,084)
Changes in Operating Assets and Liabilities:	
Grants Receivable	(646,713)
Prepaid Expenses	11,138
Accounts Payable and Accrued Expenses	148,785
Accrued Salaries and Related Expenses	7,390
Client Funds (Contra)	348
Deferred Revenue	<u>1,124,238</u>
Net Cash Provided/(Used) in Operating Activities	\$1,441,314

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of Property and Equipment	<u>(1,462,396)</u>
Net Cash Provided/(Used) in Investing Activities	(1,462,396)

CASH FLOWS FROM FINANCING ACTIVITIES:

Advances to/from Related Organization	<u>76,653</u>
Net Cash Provided/(Used) in Financing Activities	<u>76,653</u>

Net Increase (Decrease) in Cash, Cash Equivalents, and Restricted Cash	55,571
Beginning Cash, Cash Equivalents, and Restricted Cash	<u>39,168</u>
Ending Cash, Cash Equivalents, and Restricted Cash	<u>\$ 94,739</u>
Supplemental Disclosure:	
Interest Paid	<u>\$ --</u>

See accompanying notes to financial statements

Guidance Care Center

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2025

	PROGRAM SERVICES								GENERAL AND ADMINISTRATIVE	TOTAL EXPENSES
	FEDERAL GRANTS	STATE GRANTS	LOCAL GRANTS	CITY GRANTS	OTHER GRANTS	PROGRAM SUPPORT	TOTAL PROGRAM	FUNDRAISING		
SALARIES AND RELATED EXPENSES										
Salaries	\$ 789,425	\$ 5,708,850	\$ 999,979	\$ -	\$ 8,000	\$ -	\$ 7,506,254	\$ -	\$ 394,458	\$ 7,900,712
Payroll taxes and employee benefits	158,626	1,147,126	200,934	-	1,608	-	1,508,293	-	79,262	1,587,555
TOTAL SALARIES AND RELATED EXPENSES	948,050	6,855,976	1,200,913	-	9,608	-	9,014,547	-	473,720	9,488,267
OTHER EXPENSES										
Building occupancy	-	261,008	-	-	-	-	261,008	-	4,635	265,643
Travel	433	111,125	3,198	-	216	-	114,972	-	14,541	129,513
Equipment costs	18,374	87,879	7,856	-	-	-	114,110	-	14,096	128,206
Food costs	-	112,575	-	-	-	-	112,575	-	-	112,575
Medical & Pharmacy	258	479,444	-	-	105,602	-	585,303	-	-	585,303
Subcontracted Services	-	-	-	-	-	-	-	-	-	-
Insurance	-	118,797	-	-	-	-	118,797	-	431,107	549,904
Operating supplies and expenses	7,964	499,437	28,502	-	-	-	535,904	69	113,403	649,376
Professional services	116,210	674,711	-	-	-	-	790,921	-	58,844	849,765
Donated goods and services	-	-	-	-	-	-	-	-	-	-
Other expenses	152,706	1,244,466	186,914	366	25,578	-	1,610,031	-	152,551	1,762,582
TOTAL OTHER EXPENSES	295,945	3,589,442	226,471	366	131,396	-	4,243,620	69	789,178	5,032,867
TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	1,243,995	10,445,418	1,427,384	366	141,004	-	13,258,167	69	1,262,897	14,521,134
Lease adjustment amortization ASC-842	-	(15,353)	-	-	-	-	(15,353)	-	(731)	(16,084)
Depreciation	-	52,684	-	-	-	-	52,684	-	288,251	340,935
TOTAL EXPENSES	\$ 1,243,995	\$ 10,482,750	\$ 1,427,384	\$ 366	\$ 141,004	\$ -	\$ 13,295,499	\$ 69	\$ 1,550,417	\$ 14,845,985

See accompanying notes to financial statements.

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

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 2022 through June 2025.

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, 2025

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 returns from investments and other activities considered to be of a more unusual or non-recurring 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, 2025, 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, 2025. Balances that are still outstanding after management has used reasonable collection efforts are written off to bad debt expense.

Revenue and Revenue Recognition: Grant revenue is recognized as the Organization meets the terms and conditions (also referred to as the performance obligations) of the grant award. Program service fees are earned for payee services provided by clients and are recognized on a monthly basis as the performance obligation is met. Revenue and payments received in advance are deferred until the performance obligation has been met.

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

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

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.

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, 2025.

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.

Leases: All right of use assets and corresponding lease liabilities in excess of \$10,000 and that extend beyond one year are capitalized. The right of use assets represent the Organization's right to use the underlying assets for the lease term, and the lease liabilities represent management's obligation to make lease payments arising from the leases. Operating lease expense is recognized on a straight-line basis over the lease term.

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

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

Compensated Absences: The Organization’s policy allows employees to accumulate vacation and sick leave based on the length of service, position, and other factors. Accrued vacation time is included in the accompanying financial statements. The total amount accrued for vacation on June 30, 2025 was \$286,772.

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.

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	\$ 89,534
Cash Restricted for Client Funds	<u>5,205</u>
Total Cash, Cash Equivalents, and Restricted Cash shown in the Statement of Cash Flows	<u>\$ 94,739</u>

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4 – RESTRICTIONS ON ASSETS:

Restrictions, if any, on assets as of June 30, 2025, 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.

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	\$ 89,534
Grant contracts receivable	<u>2,105,961</u>
Total available for general expenditures	<u>\$2,195,495</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, 2025:

Land	\$ 643,122
Building and Improvements	6,393,882
Leasehold Improvements	287,478
Furniture and Fixtures	16,008
Vehicles	549,935
Construction in Progress	<u>1,034,864</u>
	8,925,289
Less: Accumulated Depreciation	<u>(4,835,905)</u>
Total Property and Equipment, Net	<u>\$ 4,089,384</u>

For the year ended June 30, 2025, depreciation expense totaled \$340,935.

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

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, 2025 was \$139,312.

NOTE 8 – LEASES:

The Organization leases property at various terms under long-term non-cancelable operating lease agreements. The leases expire at various dates through 2026 and provide for renewal options ranging from one to five years. The operating leases provide for increases in future minimum annual rental payments. The lease agreements do not contain any material residual value guarantees, restrictions, or covenants. Management has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable. Management used a discount rate of 1.5% for these leases at adoption. The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

Total lease costs for the year ended June 30, 2025 was \$71,280 and is included in occupancy expense on the statement of functional expenses.

Information related to adoption of ASC-842

Right-of-use asset obtained in exchange for lease obligations	\$126,387
Net present value discount on lease	<u>2,993</u>
Lease obligation at adoption	129,380
Cash paid for operating lease during 2024-25	<u>(85,289)</u>
Future required payments	<u>\$ 44,091</u>

Future minimum lease payments under non-cancellable operating leases with terms greater than one year are listed below as of June 30, 2025:

2026	\$ 44,091
Thereafter	<u>-</u>
	<u>\$ 44,091</u>

GUIDANCE/CARE CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9 – COMMITMENTS AND 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 10 – 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 Thriving Mind. 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 11 - MATCHING REQUIREMENTS:

The Organization receives a substantial portion of its support from various funding sources which require a local match. These funding sources include: The State of Florida Department of Children and Families, Thriving Mind, 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, 2025**

NOTE 12 – RELATED PARTY TRANSACTIONS:

WestCare Foundation, Inc. is a managing and governing oversight organization for Guidance/Care Center, Inc. During the year ending June 30, 2025, WestCare Foundation, Inc. received management fees for general and administrative expenses of \$1,761,994 from Guidance/Care Center, Inc.

In addition, Guidance/Care Center, Inc. has advanced funds as of June 30, 2025 to WestCare Foundation, Inc. for \$4,686,047.

FitzHouse Enterprises, Inc. provides maintenance services to Guidance/Care Center, Inc. During the year ended June 30, 2025, FitzHouse Enterprises, Inc. received income for the purpose of providing facility maintenance expenses in the amount of \$12,000.

NOTE 13 – SUBSEQUENT EVENTS:

The Organization has evaluated subsequent events through December 8, 2025, 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, 2025

	Pass through Identifying #	Federal ALN	Federal Expenditures
US Department of Agriculture			
<u>National School Lunch Program</u>			
Pass Through Award(s):			
Florida Department of Elderly Affairs	Y6118	10.555	6,605
Total National School Lunch Program			<u>6,605</u>
<u>Child and Adult Care Food Program</u>			
Pass Through Award(s):			
Florida Department of Elderly Affairs	Y6118	10.558	447
Total Child and Adult Care Food Program			<u>447</u>
US Department of Transportation:			
<u>Enhanced Mobility of Seniors and Individuals with Disabilities</u>			
Pass Through Award(s):			
Florida Department of Transportation Capital Equipment Grant	G2U46	20.513	90,425
Florida Department of Transportation Capital Equipment Grant	G3061	20.513	90,425
Florida Department of Transportation Capital Equipment Grant	G3973	20.513	60,899
Florida Department of Transportation Operating Grant	G3834	20.513	29,412
Total Enhanced Mobility of Seniors and Individuals with Disabilities			<u>271,161</u>
US Department of Health & Human Services:			
<u>Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances</u>			
Pass Through Award(s):			
State of Florida Department of Children & Families			
Thriving Mind (Managing Entity) - Match	ME225-14-27	93.104	9,275
Total Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances			<u>9,275</u>
<u>Projects for Assistance in Transition from Homelessness (PATH)</u>			
Pass Through Award(s):			
State of Florida Department of Children & Families			
Thriving Mind (Managing Entity)	ME225-14-27	93.150	119,838
Total Projects for Assistance in Transition from Homelessness (PATH)			<u>119,838</u>
<u>Substance Abuse and Mental Health Services</u>			
<u>Projects of Regional and National Significance</u>			
Direct Award(s):			
SAMHSA - CSAT GCC OSF MAI Diversion and Reentry	6H79TI082416	93.243	293,183
Total Projects of Regional and National Significance			<u>293,183</u>
<u>Temporary Assistance for Needy Families</u>			
Pass Through Award(s):			
State of Florida Department of Children & Families			
Thriving Mind (Managing Entity) - Match	ME225-14-27	93.558	441,638
Total Temporary Assistance for Needy Families			<u>441,638</u>
<u>Substance Abuse and Mental Health Services</u>			
<u>Certified Community Behavioral Health Clinics</u>			
Direct Award(s):			
SAMHSA - CMHS Guidance/Care Center FY 22 CCBHC-PDI	6H79SM086839	93.696	999,996
Total Certified Community Behavioral Health Clinics			<u>999,996</u>
<u>Opioid State Targeted Response</u>			
Pass Through Award(s):			
State of Florida Department of Children & Families			
Florida Alcohol and Drug Abuse Association, Inc.	DCFFAD202425-23	93.788	23,595
State of Florida Department of Children & Families			
Thriving Mind (Managing Entity)	ME225-14-27	93.788	574,530
Total Opioid State Targeted Response			<u>598,125</u>

The accompanying notes are an integral part of this schedule.

<u>HIV Prevention Activities Health Department Based</u>				
Pass Through Award(s):				
State of Florida Department of Health				
HIV Prevention	CODPZ	93.940	61,630	
Total HIV Prevention Activities Health Department Based			<u>61,630</u>	
<u>Block Grants for Community Mental Health Services</u>				
Pass Through Award(s):				
State of Florida Department of Children & Families				
Thriving Mind (Managing Entity)	ME225-14-27	93.958	845,582	
Thriving Mind (Managing Entity) - Match	ME225-14-27	93.958	5,139,677	
Total Block Grants for Community Mental Health Services			<u>5,985,259</u>	
<u>Block Grants for the Prevention and Treatment of Substance Abuse</u>				
Pass Through Award(s):				
State of Florida Department of Children & Families				
Florida Alcohol and Drug Abuse Association, Inc.	DCFFAD202425-23	93.959	52,026	
Thriving Mind (Managing Entity)				
Adult and Children's Substance Abuse Services & Support	ME225-14-27	93.959	704,450	
Substance Abuse Prevention Partnership Grant	P-03	93.959	150,000	
Thriving Mind (Managing Entity) - Match				
Adult and Children's Substance Abuse Services & Support	ME225-14-27	93.959	805,999	
Total Block Grants for the Prevention and Treatment of Substance Abuse			<u>1,712,475</u>	
Total Expenditures of Federal Awards			<u>10,499,632</u>	

GUIDANCE/CARE CENTER, INC.
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Identifying #</u>	<u>State CSFA#</u>	<u>State Expenditures</u>
<u>State Courts System</u>			
Pass Through Award(s):			
Florida Alcohol and Drug Abuse Association, Inc.			
Naltrexone	OSCFAD202425-27	22.022	42,682
Medically Assisted Treatment Program	OSCFAD202425-27	22.030	29,537
Total State Courts System			<u>72,219</u>
<u>Department of Transportation</u>			
Direct Award(s):			
Florida Commission for the Transportation Disadvantaged (CTD) Trips	G2Z35	55.001	233,040
Florida Commission for the Transportation Disadvantaged (CTD) Innov	G3085	55.045	66,525
Total Department of Transportation			<u>299,565</u>
<u>Substance Abuse and Mental Health - Community Services</u>			
Direct Award(s):			
State of Florida Department of Children & Families	LD217	60.153	151,855
Pass Through Award(s):			
State of Florida Department of Children & Families			
Thriving Mind (Managing Entity)	ME225-14-27	60.153	107,200
Total Substance Abuse and Mental Health - Community Services			<u>259,055</u>
<u>Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services</u>			
Pass Through Award(s):			
State of Florida Department of Children & Families			
Thriving Mind (Managing Entity)	ME225-14-27	60.155	341,739
Total Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services			<u>341,739</u>
<u>Community Services</u>			
Direct Award(s):			
State of Florida Department of Children & Families	WG112	60.203	159,780
Total Community Services			<u>159,780</u>
<u>Opioid State Targeted Response</u>			
Pass Through Award(s):			
State of Florida Department of Children & Families			
Thriving Mind (Managing Entity)	ME225-14-27	60.355	386,307
Total Opioid State Targeted Response			<u>386,307</u>
Total Expenditures of State Financial Assistance			<u>1,518,665</u>

The accompanying notes are an integral part of this schedule.

**GUIDANCE/CARE CENTER, INC.
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2025**

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, 2025. 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 presents 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 28.9% for the year ended June 30, 2025.

**GUIDANCE/CARE CENTER, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS
FOR THE YEAR ENDED JUNE 30, 2025**

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 ALN</u>
Enhanced Mobility and Disabilities	20.513
Substance Abuse and Mental Health Services	93.243
Block Grants for Prevention and Treatment Substance Abuse	93.959

<u>State Project</u>	
Substance Abuse and Mental Health	60.153
Substance Abuse and Mental Health	60.155
Opioid State Targeted	60.355

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



AUDIT SCHEDULE

**Schedule of State Earnings
Year Ended June 30, 2025**

1	Total Expenditures	\$	14,845,985
2	Less Other State and Federal Funds	\$	(1,526,704)
3	Less Non-Match SAMH Funds	\$	(5,266,133)
4	Less Unallowable Costs per 65E-14, F.A.C.	\$	-
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$	8,053,148
6	Maximum Available Earnings (Line 5 times 75%)	\$	6,039,861
7	Amount of State Funds Requiring Match	\$	5,317,911
8	Amount Due to Department (Subtract line 7 from line 6. If negative, funds are due to State)	\$	721,950

GUIDANCE CARE CENTER

AUDIT SCHEDULE							
Schedule of Related Party Transaction Adjustments							
Year Ended June 30, 2025							
Revenues From Grantee	Related Party	Allocation of Related Party Transactions Adjustment					
		State-Designated Cost Centers					
		FITT Program	Residential Level 2	Non-State Funded SAMH Cost Centers	General Support	Admin	Total
Rent	XXX					-	
Services	Village South					-	
Interest	XXX					-	
Total Revenue From Grantee	XXX	This Schedule N/A			-	-	-
Expenses Associated with Grantee Transactions							
Personnel Services	Village South		-	-	-	-	
Other	Village South		-	-	-	-	
Total Associated Expenses	YYY	-	-	-	-	-	
Related Party Transaction Adjustment	<u>ZZZ</u>	-		-	-	-	

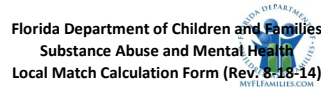
GUIDANCE CARE CENTER

AUDIT SCHEDULE

Schedule of Bed-Day Availability Payments
Year Ended June 30, 2025

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 (D-E)	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F (F x C)	Amount Owed to Department (G-H or \$0, whichever is greater)
A	B	C	D	E	F	G	H	I
Children's MH	Crisis Stabilization Unit				0		\$0.00	\$0.00
Adult MH	Crisis Stabilization Unit	\$ 401.79	2,920	175	2,745	1,100,000.00	1,103,016.80	\$0.00
Children's SA	Substance Abuse Detox				0		\$0.00	\$0.00
Adult SA	Substance Abuse Detox	\$ 227.43	2,920	43	2,877	432,887.00	\$654,345.60	\$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
Total Amount Owed to Department =								\$0.00

GUIDANCE CARE CENTER



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	\$ 8,590,251	Total value of SAMH funds received from the managing entity (ME).
3 Total Department Funding	\$ 8,590,251	Sum of Items 1 & 2.
LOCAL MATCHING FUNDS REQUIRED		
4 Excluded RTF Funding	\$ 402,492.00	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	\$ 51,707.00	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	\$ 150,000.00	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	\$ 1,083,632	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	\$ 1,984,903	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	\$ 3,672,734	Total Items 4 through 16
18 State Share	\$ 4,917,517	Item 3 less Item 17.
19 Local Matching Funds Required	\$ 1,639,172	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	\$ 1,655,443	Value of grants received from municipal governments, special taxing districts, or other local governmental entities (but excluding state or federal entities).
22 Charitable contributions	\$ 93,950	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	\$ 216,741	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	\$ 1,966,134	Total Items 20 through 25
27 County Share	\$ (326,962)	Item 19 less Item 26. This is the amount of local matching funds which must be provided by the county.

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE



FUNDING SOURCES & REVENUES	Mental Health											
	Assessment	Case Management	Crisis Stabilization	Crisis Support/ Emergency	In-home & Onsite	Intervention (Indiv.)	Medical Services	Outpatient (Indiv.)	Outreach	Residential I	Incidental Expenses	R&B with Sup. III
	01	02	03	04	08	11	12	14	15	18	28	38

IA. STATE SAMH FUNDING

Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State												
MH001	ME225-14-27	F/S											\$ 103,149.00	\$ 299,343.00
MH009	ME225-14-27	F/S	\$ 267,470.83	\$ 47,882.39			\$ 232,182.48	\$ 351,527.54	\$ 213,002.66	\$ 178,379.49	\$ 7,642.59			
MH018	ME225-14-27	F/S			\$ 854,854.03	\$ 778,822.98								
MH072	ME225-14-27	S	\$ 17,586.72	\$ 3,824.64				\$ 28,271.59	\$ 34,974.93	\$ 16,289.53	\$ 59,052.59			
MH076	ME225-14-27	S											\$ 33,722.00	
MHOCN	ME225-14-27	S												
MHOPG	ME225-14-27	F	\$ 38,271.99	\$ 67,593.01							\$ 13,972.57			
MHARP	ME225-14-27	F	\$ 628.41	\$ 25,168.92			\$ 28,104.42				\$ 121,541.23			
MHCAT	ME225-14-27	S												
MHEMP	ME225-14-27	S												
MHMCT	ME225-14-27	F/S				\$ 1,040,482.80			\$ 7,486.20					
MHTLH	ME225-14-27	S	\$ 3,275.40				\$ 42,174.51	\$ 571.73	\$ 61,178.02					
MS011	ME225-14-27	F/S												
MS021	ME225-14-27	F/S												
MS025	ME225-14-27	F												
MS091	ME225-14-27	S												
MSOCN	ME225-14-27	S												
MSOPP	P-03	F												
MSCBS	ME225-14-27	S												
MSOCB	ME225-14-27	S												
MSONQ	ME225-14-27	S												
MSSM6	ME225-14-27	F												
MSSM7	ME225-14-27	F												
MSSP6	ME225-14-27	F												
MSSP7	ME225-14-27	F												
Total Current Year Funding			\$ 327,233.35	\$ 144,468.96	\$ 854,854.03	\$ 1,819,305.78	\$ 302,461.41	\$ 380,370.86	\$ 316,641.81	\$ 194,669.02	\$ 202,208.98	\$ 103,149.00	\$ 33,722.00	\$ 299,343.00

Carry Forward Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State												
MH009	ME225-14-27	S				\$ 293,220.46			\$ 80,990.54					
MSONQ	ME225-14-27	S												
MSOPR	ME225-14-27	S												
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ 293,220.46	\$ -	\$ -	\$ 80,990.54	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL STATE SAMH FUNDING = \$ 327,233.35 \$ 144,468.96 \$ 854,854.03 \$ 2,112,526.24 \$ 302,461.41 \$ 380,370.86 \$ 397,632.35 \$ 194,669.02 \$ 202,208.98 \$ 103,149.00 \$ 33,722.00 \$ 299,343.00

IB. OTHER GOVERNMENT FUNDING

(1) Other State Agency Funding & Match	\$ 11,209.93	\$ 44,951.22	\$ 43,010.74					\$ 63,141.36	\$ 25,447.55					\$ 26,853.71
(2) Medicaid	\$ 29,739.62	\$ 16,335.33	\$ 80,690.72	\$ 182,181.30	\$ 27,549.27	\$ 32,811.09	\$ 46,803.38	\$ 22,567.28	\$ 17,438.22	\$ 9,761.09				\$ 51,648.14
(3) Local Government Match														
(4) Federal Grants and Contracts														
(5) In-kind from local govt. only														
TOTAL OTHER GOVERNMENT FUNDING =	\$ 40,949.55	\$ 61,286.55	\$ 123,701.46	\$ 182,181.30	\$ 27,549.27	\$ 32,811.09	\$ 109,944.74	\$ 48,014.83	\$ 17,438.22	\$ 9,761.09	\$ -	\$ -	\$ -	\$ 78,501.85

IC. ALL OTHER REVENUES

(1) 1st & 2nd Party Payments	\$ 6,315.23		\$ 1,568.50				\$ 9,266.13	\$ 17,806.39		\$ 288.00				\$ 178,750.83
(2) 3rd Party Payments (except Medicare)	\$ 94.26		\$ 32,200.00		\$ 5,824.42	\$ 97.86	\$ 22,198.37	\$ 23,761.29		\$ 9,750.00				
(3) Medicare			\$ 4,035.00		\$ 11,168.27		\$ 50,481.39							\$ 93,950.66
(4) Contributions and Donations & Match														
(5) Other Match														
(6) In-kind														
TOTAL ALL OTHER REVENUES =	\$ 6,409.49	\$ -	\$ 37,803.50	\$ -	\$ 16,992.69	\$ 97.86	\$ 81,945.89	\$ 41,567.68	\$ -	\$ 10,038.00	\$ -	\$ -	\$ -	\$ 272,701.49

TOTAL FUNDING = \$ 374,592.39 \$ 205,755.51 \$ 1,016,358.99 \$ 2,294,707.54 \$ 347,003.37 \$ 413,279.81 \$ 589,522.98 \$ 284,251.53 \$ 219,647.20 \$ 122,948.09 \$ 33,722.00 \$ 650,546.34

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES**



SAMH COVERED SERVICES or PROJECTS

STATE-FUNDED

Substance Abuse

FUNDING SOURCES & REVENUES	MH Clubhouse	Care Coordination	CAT Team	Mental Health Total	Assessment	Case Management	Crisis Support/ Emergency	In-home & Onsite	Intervention (Indiv.)	Medical Services	Medication-Assisted Tx	Outpatient (Indiv.)	Outreach	Inpatient Detoxification	Outpatient Group	Prevention - Indicated	Prevention - Selective
	40	A4	B4	B	01	02	04	08	11	12	13	14	15	24	35	48	49

IA. STATE SAMH FUNDING

Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State																			
MH001	ME225-14-27	F/S			\$ 402,492.00																
MH009	ME225-14-27	F/S			\$ 1,298,087.98																
MH018	ME225-14-27	F/S			\$ 1,633,677.01																
MH072	ME225-14-27	S			\$ 160,000.00																
MH076	ME225-14-27	S			\$ 33,722.00																
MHOCN	ME225-14-27	S		\$ 150,000.00	\$ 150,000.00																
MHOPG	ME225-14-27	F			\$ 119,837.57																
MHARP	ME225-14-27	F			\$ 175,442.98																
MHCAT	ME225-14-27	S			\$ 750,000.00																
MHEMP	ME225-14-27	S		\$ 150,000.00	\$ 150,000.00																
MHMCT	ME225-14-27	F/S			\$ 1,047,969.00																
MHTLH	ME225-14-27	S			\$ 107,199.66																
MS011	ME225-14-27	F/S			\$ -	\$ 91,192.27	\$ 84,719.17		\$ 6,200.08	\$ 161,001.81		\$ 143,900.31	\$ 128,821.89		\$ 174,495.69						
MS021	ME225-14-27	F/S			\$ -			\$ 17,390.26						\$ 469,252.75							
MS025	ME225-14-27	F			\$ -											\$ 13,399.19	\$ 113,678.21				
MS091	ME225-14-27	S			\$ -	\$ 6,401.91	\$ 11,658.71	\$ 142,384.96	\$ 32,542.19	\$ 7,012.25											
MSOCN	ME225-14-27	S			\$ -																
MSOPP	P-03	F			\$ -												\$ 84,929.92				
MSCBS	ME225-14-27	S			\$ -	\$ 47,795.37						\$ 628.14			\$ 1,576.49						
MSOCB	ME225-14-27	S			\$ -									\$ 341,738.55							
MSONQ	ME225-14-27	S			\$ -	\$ 373.27	\$ 619.95		\$ 26.18	\$ 347.48		\$ 609.14		\$ 116,320.77	\$ 911.90	\$ 15,841.76	\$ 168,874.93				
MSSM6	ME225-14-27	F			\$ -	\$ 4,817.50	\$ 25,319.27		\$ 5,326.09	\$ 22,656.28	\$ 83,666.28	\$ 2,335.05									
MSSM7	ME225-14-27	F			\$ -	\$ 17,450.55	\$ 41,901.18		\$ 35,431.49	\$ 36,077.55	\$ 222,481.27	\$ 3,965.39									
MSSP6	ME225-14-27	F			\$ -												\$ 11,437.81				
MSSP7	ME225-14-27	F			\$ -											\$ 15,609.14	\$ 19,400.89				
Total Current Year Funding					\$ 150,000.00	\$ 150,000.00	\$ 750,000.00	\$ 6,028,428.20	\$ 188,030.87	\$ 164,218.28	\$ 159,775.22	\$ 38,742.27	\$ 208,797.82	\$ 59,081.31	\$ 306,147.55	\$ 151,438.03	\$ 128,821.89	\$ 927,312.07	\$ 176,984.08	\$ 44,850.09	\$ 398,321.76

Carry Forward Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State																			
MH009	ME225-14-27	S			\$ 374,211.00																
MSONQ	ME225-14-27	S			\$ -	\$ 10,024.21	\$ 29,122.30					\$ 29,063.48		\$ 281,122.74	\$ 74,464.75						
MSOPR	ME225-14-27	S			\$ -																
Total Carry Forward Funding					\$ -	\$ -	\$ -	\$ 374,211.00	\$ 10,024.21	\$ 29,122.30	\$ -	\$ -	\$ -	\$ 29,063.48	\$ -	\$ 281,122.74	\$ 74,464.75	\$ -	\$ -	\$ -	\$ -

TOTAL STATE SAMH FUNDING = \$ 150,000.00 \$ 150,000.00 \$ 750,000.00 \$ 6,402,639.20 \$ 178,055.08 \$ 193,340.58 \$ 159,775.22 \$ 38,742.27 \$ 208,797.82 \$ 59,081.31 \$ 306,147.55 \$ 180,501.51 \$ 128,821.89 \$ 1,208,434.81 \$ 251,448.83 \$ 44,850.09 \$ 398,321.76

IB. OTHER GOVERNMENT FUNDING

(1) Other State Agency Funding & Match				\$ -													
(2) Medicaid	\$ 124,702.18		\$ 71,249.86	\$ 410,566.55													
(3) Local Government Match	\$ 23,689.93			\$ 541,215.37	\$ 15,355.22	\$ 16,673.42	\$ 13,778.79	\$ 3,341.08	\$ 18,006.43	\$ 5,095.09	\$ 26,401.74	\$ 15,566.20	\$ 11,109.42	\$ 117,149.51	\$ 24,592.73	\$ 3,867.81	\$ 34,350.71
(4) Federal Grants and Contracts				\$ -													
(5) In-kind from local govt. only				\$ -													
TOTAL OTHER GOVERNMENT FUNDING =	\$ 148,392.11	\$ -	\$ 71,249.86	\$ 951,781.92	\$ 15,355.22	\$ 16,673.42	\$ 13,778.79	\$ 3,341.08	\$ 18,006.43	\$ 5,095.09	\$ 26,401.74	\$ 15,566.20	\$ 11,109.42	\$ 117,149.51	\$ 24,592.73	\$ 3,867.81	\$ 34,350.71

IC. ALL OTHER REVENUES

(1) 1st & 2nd Party Payments				\$ 213,995.08													
(2) 3rd Party Payments (except Medicare)				\$ 93,926.20													
(3) Medicare				\$ 65,684.66													
(4) Contributions and Donations & Match				\$ 93,950.66													
(5) Other Match				\$ -													
(6) In-kind				\$ -													
TOTAL ALL OTHER REVENUES =	\$ -	\$ -	\$ -	\$ 467,556.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL FUNDING = \$ 298,392.11 \$ 150,000.00 \$ 821,249.86 \$ 7,821,977.72 \$ 193,410.30 \$ 210,014.00 \$ 173,554.01 \$ 42,083.35 \$ 226,804.25 \$ 64,176.40 \$ 332,549.29 \$ 196,067.71 \$ 139,931.31 \$ 1,325,584.32 \$ 276,041.56 \$ 48,717.90 \$ 432,672.47

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES**



FUNDING SOURCES & REVENUES	Prevention - Universal Direct	Prevention - Universal Indirect	Care Coordination	Other Bundled Projects	Substance Abuse Total	Total for State SAMH-Funded Covered Services or Projects	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects	Non-SAMH Covered Services or Projects	Total Funding
	50	51	A4	C0	C	(B+C) D	E	(D+E) F	G	(F+G) H

IA. STATE SAMH FUNDING

Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State								
MH001	ME225-14-27	F/S				\$ -	\$ 402,492.00	\$ 402,492.00		\$ 402,492.00
MH009	ME225-14-27	F/S				\$ -	\$ 1,298,087.98	\$ 1,298,087.98		\$ 1,298,087.98
MH018	ME225-14-27	F/S				\$ -	\$ 1,633,677.01	\$ 1,633,677.01		\$ 1,633,677.01
MH072	ME225-14-27	S				\$ -	\$ 160,000.00	\$ 160,000.00		\$ 160,000.00
MH076	ME225-14-27	S				\$ -	\$ 33,722.00	\$ 33,722.00		\$ 33,722.00
MHOCN	ME225-14-27	S				\$ -	\$ 150,000.00	\$ 150,000.00		\$ 150,000.00
MHOPG	ME225-14-27	F				\$ -	\$ 119,837.57	\$ 119,837.57		\$ 119,837.57
MHARP	ME225-14-27	F				\$ -	\$ 175,442.98	\$ 175,442.98		\$ 175,442.98
MHCAT	ME225-14-27	S				\$ -	\$ 750,000.00	\$ 750,000.00		\$ 750,000.00
MHEMP	ME225-14-27	S				\$ -	\$ 150,000.00	\$ 150,000.00		\$ 150,000.00
MHMCT	ME225-14-27	F/S				\$ -	\$ 1,047,969.00	\$ 1,047,969.00		\$ 1,047,969.00
MHTLH	ME225-14-27	S				\$ -	\$ 107,199.66	\$ 107,199.66		\$ 107,199.66
MS011	ME225-14-27	F/S				\$ 790,331.22	\$ 790,331.22	\$ 790,331.22		\$ 790,331.22
MS021	ME225-14-27	F/S				\$ 486,643.01	\$ 486,643.01	\$ 486,643.01		\$ 486,643.01
MS025	ME225-14-27	F	\$ 53,690.74	\$ 1,951.55		\$ 182,719.69	\$ 182,719.69	\$ 182,719.69		\$ 182,719.69
MS091	ME225-14-27	S				\$ 200,000.02	\$ 200,000.02	\$ 200,000.02		\$ 200,000.02
MSOCN	ME225-14-27	S			\$ 60,570.00	\$ 60,570.00	\$ 60,570.00	\$ 60,570.00		\$ 60,570.00
MSOPP	P-03	F	\$ 65,070.08			\$ 150,000.00	\$ 150,000.00	\$ 150,000.00		\$ 150,000.00
MSCBS	ME225-14-27	S				\$ 50,000.00	\$ 50,000.00	\$ 50,000.00		\$ 50,000.00
MSOCB	ME225-14-27	S				\$ 341,738.55	\$ 341,738.55	\$ 341,738.55		\$ 341,738.55
MSONQ	ME225-14-27	S	\$ 81,658.01	\$ 723.61		\$ 386,307.00	\$ 386,307.00	\$ 386,307.00		\$ 386,307.00
MSSM6	ME225-14-27	F				\$ 144,120.47	\$ 144,120.47	\$ 144,120.47		\$ 144,120.47
MSSM7	ME225-14-27	F				\$ 357,307.43	\$ 357,307.43	\$ 357,307.43		\$ 357,307.43
MSSP6	ME225-14-27	F	\$ 13,156.60			\$ 24,594.31	\$ 24,594.31	\$ 24,594.31		\$ 24,594.31
MSSP7	ME225-14-27	F	\$ 13,726.62	\$ 526.26		\$ 49,262.91	\$ 49,262.91	\$ 49,262.91		\$ 49,262.91
Total Current Year Funding			\$ 227,301.95	\$ 3,201.42	\$ 60,570.00	\$ -	\$ 3,223,594.61	\$ 9,252,022.81	\$ 9,252,022.81	\$ 9,252,022.81

Carry Forward Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State								
MH009	ME225-14-27	S				\$ -	\$ 374,211.00	\$ 374,211.00		\$ 374,211.00
MSONQ	ME225-14-27	S				\$ 423,797.48	\$ 423,797.48	\$ 423,797.48		\$ 423,797.48
MSOPR	ME225-14-27	S			\$ 364,365.00	\$ 364,365.00	\$ 364,365.00	\$ 364,365.00		\$ 364,365.00
Total Carry Forward Funding			\$ -	\$ -	\$ -	\$ 364,365.00	\$ 788,162.48	\$ 1,162,373.48	\$ 1,162,373.48	\$ 1,162,373.48

TOTAL STATE SAMH FUNDING =

IB. OTHER GOVERNMENT FUNDING

(1) Other State Agency Funding & Match						\$ -	\$ -	\$ 967,862.93	\$ 967,862.93	\$ 967,862.93
(2) Medicaid						\$ -	\$ 410,566.55	\$ 410,566.55	\$ 410,566.55	\$ 410,566.55
(3) Local Government Match	\$ 19,602.20	\$ 276.09		\$ 70,823.44	\$ 395,989.88	\$ 937,205.25	\$ 574,084.16	\$ 1,511,289.41	\$ 1,511,289.41	\$ 1,511,289.41
(4) Federal Grants and Contracts						\$ -	\$ -	\$ 1,286,326.52	\$ 1,286,326.52	\$ 1,286,326.52
(5) In-kind from local govt. only						\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER GOVERNMENT FUNDING =	\$ 19,602.20	\$ 276.09	\$ -	\$ 70,823.44	\$ 395,989.88	\$ 1,347,771.80	\$ 2,828,273.61	\$ 4,176,045.41	\$ -	\$ 4,176,045.41

IC. ALL OTHER REVENUES

(1) 1st & 2nd Party Payments						\$ -	\$ 213,995.08	\$ 213,995.08	\$ 213,995.08	\$ 213,995.08
(2) 3rd Party Payments (except Medicare)						\$ -	\$ 93,926.20	\$ 93,926.20	\$ 93,926.20	\$ 93,926.20
(3) Medicare						\$ -	\$ 65,684.66	\$ 65,684.66	\$ 65,684.66	\$ 65,684.66
(4) Contributions and Donations & Match						\$ -	\$ 93,950.66	\$ 25,738.25	\$ 119,688.91	\$ 119,688.91
(5) Other Match						\$ -	\$ -	\$ 233,526.58	\$ 233,526.58	\$ 233,526.58
(6) In-kind						\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALL OTHER REVENUES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467,556.60	\$ 259,264.83	\$ 726,821.43	\$ 726,821.43

TOTAL FUNDING =

	\$ 246,904.15	\$ 3,477.51	\$ 60,570.00	\$ 435,188.44	\$ 4,407,746.97	\$ 12,229,724.69	\$ 3,087,538.44	\$ 15,317,263.13	\$ -	\$ 15,317,263.13
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AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE



EXPENSE CATEGORIES	Mental Health											
	Assessment	Case Management	Crisis Stabilization	Crisis Support/ Emergency	In-home & Onsite	Intervention (Indiv.)	Medical Services	Outpatient (Indiv.)	Outreach	Residential I	Incidental Expenses	R&B with Sup. III
	01	02	03	04	08	11	12	14	15	18	28	38
IA. PERSONNEL EXPENSES												
(1) Salaries	\$ 154,696.28	\$ 85,963.00	\$ 404,562.47	\$ 1,106,189.88	\$ 100,209.56	\$ 234,267.33	\$ 294,034.44	\$ 128,651.24	\$ 133,651.24	\$ 75,192.00		\$ 98,114.30
(2) Fringe Benefits	\$ 31,078.48	\$ 17,269.97	\$ 81,276.60	\$ 222,233.55	\$ 20,132.10	\$ 47,064.31	\$ 59,071.52	\$ 25,846.03	\$ 26,850.53	\$ 15,106.07	\$ -	\$ 19,711.16
TOTAL PERSONNEL EXPENSES =	\$ 185,774.76	\$ 103,232.97	\$ 485,839.07	\$ 1,328,423.43	\$ 120,341.66	\$ 281,331.64	\$ 353,105.96	\$ 154,497.27	\$ 160,501.77	\$ 90,298.07	\$ -	\$ 117,825.46
IB. OTHER EXPENSES												
(1) Building Occupancy	\$ 18,550.00	\$ 9,316.49	\$ 10,200.00	\$ 27,968.51	\$ 53,329.62	\$ 17,726.72		\$ 8,787.35	\$ 8,787.35			\$ 18,943.47
(2) Professional Services		\$ 109,362.70	\$ 307,622.21	\$ 34,768.63	\$ 15,613.52			\$ 1,106.55	\$ 1,106.55			\$ 41,025.59
(3) Travel	\$ 1,550.31	\$ 1,037.87	\$ 11,125.62	\$ 6,244.68	\$ 7,184.98	\$ 3,330.67	\$ 3,497.48	\$ 1,701.47	\$ 1,701.47			\$ 221.61
(4) Equipment	\$ 4,598.72	\$ 1,949.23		\$ 16,689.53	\$ 7,614.35	\$ 7,423.93	\$ 2,007.09	\$ 1,379.68	\$ 1,379.68			\$ 3,207.83
(5) Food Services				\$ 38,490.22								\$ 21,016.62
(6) Medical and Pharmacy	\$ 860.15	\$ 334.87		\$ 32,400.39	\$ 1,278.57	\$ 321.91					\$ 33,722.00	
(7) Subcontracted Services												
(8) Insurance												
(9) Interest Paid												
(10) Operating Supplies & Expenses	\$ 25,822.21	\$ 14,393.65	\$ 54,607.66	\$ 67,323.72	\$ 25,967.74	\$ 17,176.03		\$ 10,749.14	\$ 10,749.14	\$ 2,678.31		\$ 17,946.34
(11) Other-Expenses	\$ 50,000.00		\$ 100,000.00	\$ 55,000.00	\$ 25,000.00							
(12) Donated Items												
TOTAL OTHER EXPENSES =	\$ 101,381.39	\$ 27,032.11	\$ 285,295.98	\$ 551,739.26	\$ 155,143.89	\$ 61,592.78	\$ 5,504.57	\$ 23,724.19	\$ 23,724.19	\$ 2,678.31	\$ 33,722.00	\$ 102,361.45
TOT. PERSONNEL & OTH. EXP. =	\$ 287,156.15	\$ 130,265.08	\$ 771,135.05	\$ 1,880,162.69	\$ 275,485.55	\$ 342,924.42	\$ 358,610.53	\$ 178,221.46	\$ 184,225.96	\$ 92,976.38	\$ 33,722.00	\$ 220,186.92
IC. DISTRIBUTED INDIRECT COSTS												
(a) Other Support Costs (Optional)	\$ 10,000.00			\$ 25,000.00								\$ 50,000.00
(b) Administration	\$ 32,650.90	\$ 14,313.25	\$ 84,730.71	\$ 209,335.30	\$ 30,269.78	\$ 37,679.82	\$ 39,403.38	\$ 19,582.60	\$ 20,242.36	\$ 10,216.05	\$ 3,705.30	\$ 29,687.57
TOT. DISTR'D INDIRECT COSTS =	\$ 42,650.90	\$ 14,313.25	\$ 84,730.71	\$ 234,335.30	\$ 30,269.78	\$ 37,679.82	\$ 39,403.38	\$ 19,582.60	\$ 20,242.36	\$ 10,216.05	\$ 3,705.30	\$ 79,687.57
TOTAL ACTUAL OPER. EXPENSES =	\$ 329,807.05	\$ 144,578.33	\$ 855,865.76	\$ 2,114,497.99	\$ 305,755.33	\$ 380,604.24	\$ 398,013.91	\$ 197,804.06	\$ 204,468.32	\$ 103,192.43	\$ 37,427.30	\$ 299,874.49
IID. UNALLOWABLE COSTS												
TOT. ALLOWABLE OPER. EXP. =	\$ 329,807.05	\$ 144,578.33	\$ 855,865.76	\$ 2,114,497.99	\$ 305,755.33	\$ 380,604.24	\$ 398,013.91	\$ 197,804.06	\$ 204,468.32	\$ 103,192.43	\$ 37,427.30	\$ 299,874.49
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS												
III.A. Unearned Funds												
	\$ (2,573.70)	\$ (109.37)	\$ (1,011.73)	\$ (1,971.75)	\$ (3,293.92)	\$ (233.38)	\$ (381.56)	\$ (3,135.04)	\$ (2,259.34)	\$ (43.43)	\$ (3,705.30)	\$ (531.49)
III.B. Funding Allocations												
Current Year Funding												
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State										
Carry Forward Funding												
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State										
Total Funding Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
III.C. 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES**



SAMH COVERED SERVICES

Substance Abuse

EXPENSE CATEGORIES	MH Clubhouse	Care Coordination	CAT Team	Mental Health Total	Assessment	Case Management	Crisis Support/ Emergency	In-home & Onsite	Intervention (Indiv.)	Medical Services	Medication-Assisted Tx	Outpatient (Indiv.)	Outreach	Inpatient Detoxification	Outpatient Group	Prevention - Indicated	Prevention - Selective
	40	A4	B4		B	01	02	04	08	11	12	13	14	15	24	35	48

IIA. PERSONNEL EXPENSES

(1) Salaries	\$ 89,564.87	\$ 109,866.58	\$ 498,944.70	\$ 3,513,907.89	\$ 135,000.00	\$ 119,618.25	\$ 85,000.00	\$ 23,542.36	\$ 142,125.06	\$ 35,482.52		\$ 123,129.29	\$ 92,450.23	\$ 502,489.21	\$ 107,703.83	\$ 34,500.25	\$ 275,505.27
(2) Fringe Benefits	\$ 17,993.58	\$ 22,072.20	\$ 100,237.99	\$ 705,944.10	\$ 27,121.50	\$ 24,031.31	\$ 17,076.50	\$ 4,729.66	\$ 28,552.92	\$ 7,128.44	\$ -	\$ 24,736.67	\$ 18,573.25	\$ 100,950.08	\$ 21,637.70	\$ 6,931.10	\$ 55,349.01
TOTAL PERSONNEL EXPENSES =	\$ 107,558.45	\$ 131,938.78	\$ 599,182.69	\$ 4,219,851.99	\$ 162,121.50	\$ 143,649.56	\$ 102,076.50	\$ 28,272.02	\$ 170,677.98	\$ 42,610.96	\$ -	\$ 147,865.96	\$ 111,023.48	\$ 603,439.29	\$ 129,341.53	\$ 41,431.35	\$ 330,854.28

II.B. OTHER EXPENSES

(1) Building Occupancy	\$ 4,089.90		\$ 6,500.00	\$ 184,199.41		\$ 12,421.99			\$ 6,456.11	\$ 4,658.25		\$ 7,532.01		\$ 13,566.38			
(2) Professional Services	\$ 6,988.65		\$ 18,752.76	\$ 536,347.15		\$ 2,755.33			\$ 2,755.33			\$ 948.47		\$ 160,409.54	\$ 8,400.00		
(3) Travel		\$ 2,778.07	\$ 13,729.40	\$ 54,103.63		\$ 1,383.83		\$ 5,479.83	\$ 587.76	\$ 518.94		\$ 1,458.41	\$ 2,817.28		\$ 1,420.36	\$ 1,108.86	\$ 9,979.75
(4) Equipment	\$ 9,979.48	\$ 351.91	\$ 926.21	\$ 57,507.64		\$ 2,598.98			\$ 1,310.11	\$ 974.62		\$ 1,182.59		\$ 6,512.70	\$ 8,570.36	\$ 103.62	\$ 1,036.17
(5) Food Services	\$ 39.62			\$ 59,546.46										\$ 16,495.86			
(6) Medical and Pharmacy			\$ 3,053.77	\$ 71,971.66		\$ 446.49			\$ 56.81	\$ 167.43				\$ 14,841.24			
(7) Subcontracted Services				\$ -													
(8) Insurance				\$ -													
(9) Interest Paid				\$ -													
(10) Operating Supplies & Expenses	\$ 6,557.44	\$ 2,025.21	\$ 8,778.75	\$ 264,775.33		\$ 14,924.86	\$ 39,945.00	\$ 1,231.48	\$ 6,733.05	\$ 5,596.82	\$ 276,096.19		\$ 2,284.79	\$ 119,270.41	\$ 9,111.14	\$ 2,226.82	\$ 20,041.42
(11) Other-Expenses				\$ 230,000.00								\$ 9,213.55		\$ 155,000.00	\$ 60,000.00		
(12) Donated Items				\$ -													
TOTAL OTHER EXPENSES =	\$ 27,655.09	\$ 5,155.19	\$ 51,740.89	\$ 1,458,451.29	\$ -	\$ 31,776.15	\$ 39,945.00	\$ 6,711.31	\$ 17,899.17	\$ 11,916.06	\$ 276,096.19	\$ 20,335.02	\$ 5,102.07	\$ 486,096.13	\$ 87,501.86	\$ 3,439.30	\$ 31,057.34

TOT. PERSONNEL & OTH. EXP. =

	\$ 135,213.54	\$ 137,093.97	\$ 650,923.58	\$ 5,678,303.27	\$ 162,121.50	\$ 175,425.70	\$ 142,021.50	\$ 34,983.33	\$ 188,577.16	\$ 54,527.01	\$ 276,096.19	\$ 168,200.98	\$ 116,125.55	\$ 1,089,535.42	\$ 216,843.39	\$ 44,870.65	\$ 361,911.62
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II.C. DISTRIBUTED INDIRECT COSTS

(a) Other Support Costs (Optional)			\$ 25,000.00	\$ 110,000.00			\$ 5,000.00								\$ 10,000.00		
(b) Administration	\$ 14,856.98	\$ 15,063.60	\$ 74,269.07	\$ 636,006.69	\$ 17,813.57	\$ 19,275.41	\$ 16,154.42	\$ 3,843.90	\$ 20,720.46	\$ 5,991.31	\$ 30,336.87	\$ 18,481.57	\$ 12,759.63	\$ 119,715.88	\$ 24,925.08	\$ 4,930.29	\$ 39,766.09
TOT. DISTR'D INDIRECT COSTS =	\$ 14,856.98	\$ 15,063.60	\$ 99,269.07	\$ 746,006.69	\$ 17,813.57	\$ 19,275.41	\$ 21,154.42	\$ 3,843.90	\$ 20,720.46	\$ 5,991.31	\$ 30,336.87	\$ 18,481.57	\$ 12,759.63	\$ 119,715.88	\$ 34,925.08	\$ 4,930.29	\$ 39,766.09

TOTAL ACTUAL OPER. EXPENSES =

	\$ 150,070.52	\$ 152,157.56	\$ 750,192.65	\$ 6,424,309.96	\$ 179,935.07	\$ 194,701.11	\$ 163,175.92	\$ 38,827.23	\$ 209,297.62	\$ 60,518.33	\$ 306,433.06	\$ 186,682.55	\$ 128,885.18	\$ 1,209,251.30	\$ 251,768.47	\$ 49,800.94	\$ 401,677.71
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II.D. UNALLOWABLE COSTS

				\$ -													
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TOT. ALLOWABLE OPER. EXP. =

	\$ 150,070.52	\$ 152,157.56	\$ 750,192.65	\$ 6,424,309.96	\$ 179,935.07	\$ 194,701.11	\$ 163,175.92	\$ 38,827.23	\$ 209,297.62	\$ 60,518.33	\$ 306,433.06	\$ 186,682.55	\$ 128,885.18	\$ 1,209,251.30	\$ 251,768.47	\$ 49,800.94	\$ 401,677.71
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II.E. CAPITAL EXPENDITURES

				\$ -													
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III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCE

IIIA. Unearned Funds	\$ (70.52)	\$ (2,157.56)	\$ (192.65)	\$ (21,670.76)	\$ (1,879.99)	\$ (1,360.53)	\$ (3,400.70)	\$ (84.96)	\$ (499.80)	\$ (1,437.02)	\$ (285.51)	\$ (6,181.04)	\$ (63.29)	\$ (816.49)	\$ (319.64)	\$ (4,950.85)	\$ (3,355.95)
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IIIB. Funding Allocations

Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State
		\$ -

Carry Forward Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State
		\$ -

Total Funding Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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IIIC. Excess Funds

Excess Funds				\$ -													
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Excess Current Year Funds to be returned to Managing Entity				\$ -													
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Excess Carry Forward Funds to be returned to Managing Entity				\$ -													
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**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES**



EXPENSE CATEGORIES A	Prevention - Universal Direct 50	Prevention - Universal Indirect 51	Care Coordination A4	Other Bundled Projects C0	Substance Abuse Total C	Total for State SAMH-Funded Covered Services (B+C) D	Total for Non- State-Funded Covered Services E	Total for All Covered Services (D+E) F	Non-SAMH Covered Services G	Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H+I) J
IIA. PERSONNEL EXPENSES												
(1) Salaries	\$ 59,000.00		\$ 35,482.52	\$ 153,564.87	\$ 1,924,593.66	\$ 5,438,501.55	\$ 2,067,752.48	\$ 7,506,254.03		\$ 98,614.50	\$ 295,843.51	\$ 7,900,712.04
(2) Fringe Benefits	\$ 11,853.10		\$ 7,128.44	\$ 30,851.18	\$ 386,650.87	\$ 1,092,594.96	\$ 415,712.85	\$ 1,508,307.81		\$ 19,811.65	\$ 59,434.96	\$ 1,587,554.43
TOTAL PERSONNEL EXPENSES =	\$ 70,853.10		\$ 42,610.96	\$ 184,416.05	\$ 2,311,244.53	\$ 6,531,096.51	\$ 2,483,465.33	\$ 9,014,561.84		\$ 118,426.15	\$ 355,278.47	\$ 9,488,266.47
II.B. OTHER EXPENSES												
(1) Building Occupancy			\$ 4,658.25	\$ 6,867.00	\$ 56,159.99	\$ 240,359.40	\$ 20,648.31	\$ 261,007.71		\$ 1,158.70	\$ 3,476.09	\$ 265,642.50
(2) Professional Services			\$ 500.00	\$ 173,013.34	\$ 709,360.48	\$ 81,560.52	\$ 790,921.00			\$ 14,711.00	\$ 44,133.27	\$ 849,765.27
(3) Travel			\$ 518.94	\$ 11,854.35	\$ 37,128.30	\$ 91,231.93	\$ 23,740.23	\$ 114,972.16		\$ 3,635.26	\$ 10,905.79	\$ 129,513.21
(4) Equipment			\$ 974.62	\$ 9,979.79	\$ 33,243.54	\$ 90,751.18	\$ 23,358.37	\$ 114,109.55		\$ 3,524.01	\$ 10,572.04	\$ 128,205.60
(5) Food Services				\$ 16,495.86	\$ 76,042.32	\$ 36,532.23	\$ 112,574.55					\$ 112,574.55
(6) Medical and Pharmacy			\$ 389.65	\$ 4,035.19	\$ 19,936.82	\$ 91,908.48	\$ 493,394.95	\$ 585,303.43				\$ 585,303.43
(7) Subcontracted Services				\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
(8) Insurance				\$ -	\$ -	\$ -	\$ 118,797.26	\$ 118,797.26			\$ 431,107.00	\$ 549,904.26
(9) Interest Paid				\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
(10) Operating Supplies & Expenses			\$ 3,598.25	\$ 5,596.82	\$ 10,802.35	\$ 517,459.41	\$ 782,234.73	\$ 78,589.65		\$ 28,350.85	\$ 85,052.54	\$ 974,227.77
(11) Other-Expenses	\$ 135,000.00			\$ 75,000.00	\$ 434,213.55	\$ 664,213.55	\$ 310,786.45	\$ 975,000.00			\$ 787,582.00	\$ 1,762,582.00
(12) Donated Items				\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
TOTAL OTHER EXPENSES =	\$ 135,000.00	\$ 3,598.25	\$ 12,138.27	\$ 119,038.68	\$ 1,287,650.79	\$ 2,746,102.08	\$ 1,187,407.97	\$ 3,933,510.05	\$ -	\$ 51,379.82	\$ 1,372,828.73	\$ 5,357,718.60
TOT. PERSONNEL & OTH. EXP. =	\$ 205,853.10	\$ 3,598.25	\$ 54,749.23	\$ 303,454.73	\$ 3,598,895.32	\$ 9,277,198.59	\$ 3,670,873.31	\$ 12,948,071.90	\$ -	\$ 169,805.97	\$ 1,728,107.20	\$ 14,845,985.07
II.C. DISTRIBUTED INDIRECT COSTS												
(a) Other Support Costs (Optional)				\$ 25,000.00	\$ 40,000.00	\$ 150,000.00	\$ 19,805.97	\$ 169,805.97		\$ (169,805.97)		\$ (0.00)
(b) Administration	\$ 22,618.71	\$ 395.37	\$ 6,015.73	\$ 36,089.92	\$ 399,834.22	\$ 1,035,840.91	\$ 692,266.29	\$ 1,728,107.20			\$ (1,728,107.20)	\$ (0.00)
TOT. DISTR'D INDIRECT COSTS =	\$ 22,618.71	\$ 395.37	\$ 6,015.73	\$ 61,089.92	\$ 439,834.22	\$ 1,185,840.91	\$ 712,072.26	\$ 1,897,913.17	\$ -	\$ -	\$ -	\$ -
TOTAL ACTUAL OPER. EXPENSES =	\$ 228,471.81	\$ 3,993.62	\$ 60,764.96	\$ 364,544.65	\$ 4,038,729.54	\$ 10,463,039.50	\$ 4,382,945.57	\$ 14,845,985.07	\$ -	\$ 0.00	\$ 0.00	\$ 14,845,985.07
II.D. UNALLOWABLE COSTS												
				\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
TOT. ALLOWABLE OPER. EXP. =	\$ 228,471.81	\$ 3,993.62	\$ 60,764.96	\$ 364,544.65	\$ 4,038,729.54	\$ 10,463,039.50	\$ 4,382,945.57	\$ 14,845,985.07	\$ -	\$ -	\$ -	\$ 14,845,985.07
II.E. CAPITAL EXPENDITURES												
				\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS												
IIIA. Unearned Funds												
	\$ (1,169.86)	\$ (792.20)	\$ (194.96)	\$ (179.65)	\$ (26,972.45)	\$ (48,643.21)						
IIIB. Funding Allocations												
Current Year Funding												
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State										
					\$ -	\$ -						
Carry Forward Funding												
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State										
					\$ -	\$ -						
Total Funding Allocations					\$ -	\$ -						
IIIC. Excess Funds												
Excess Funds												
					\$ -	\$ -						
Excess Current Year Funds to be returned to Managing Entity												
					\$ -	\$ -						
Excess Carry Forward Funds to be returned to Managing Entity												
					\$ -	\$ -						

**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 of
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, 2025, and the related statement of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 8, 2025.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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

Fresno, California
December 8, 2025



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

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

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Guidance/Care Center, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement*, and the requirements identified 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, 2025. 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.

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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Guidance/Care Center, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of Guidance/Care Center, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Guidance/Care Center, Inc.'s federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Guidance/Care Center, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*,

and the Uniform Guidance and Chapter 10.650, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Guidance/Care Center, Inc.'s compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Guidance/Care Center, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Guidance/Care Center, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Guidance/Care Center, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Fresno, California
December 8, 2025

Roos & McNabb CPA's