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MONROE COUNTY
HUMAN SERVICES ADVISORY BOARD
Application for Funding
Fiscal Year 2011
October 1, 2010 – September 30, 2011

Agency Name	Guidance/ Care Center, Inc.
Physical Address	3000 41st St. Ocean, Marathon, FL 33050 99198 Overseas Hwy, Suite 5, Key Largo, FL 33037 1205 Fourth St., Key West, FL 33040
Mailing Address	3000 41st St. Ocean
City, State, Zip	Marathon, FL 33050
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Who should we contact with questions about this application?	Jamie Pipher, Regional Vice President 305-434-9030

Amount received for prior fiscal year ending 09/30/09	$620,000
Amount received for current fiscal year ending 09/30/10	$600,000
Amount requested for upcoming fiscal year ending 09/30/11	$600,000

CERTIFICATION

To the best of our knowledge and belief, the information contained in this application and attachments is true and correct. Monroe County is hereby authorized to verify all information contained herein, and we understand that any inaccuracies, omissions, or any other information found to be false may result in rejection of this application. This certifies that this request for funding is consistent with our organization's Articles of Incorporation and Bylaws and has been approved by a majority of the Board of Directors.

We affirm that the Agency will use Monroe County funds for the purposes as submitted in this Application for Funding. Any change will require written approval from the Monroe County Board of County Commissioners.

We understand that the agency must substantially meet the eligibility criteria to be considered for Monroe County funding and that any applicable attachments not included disqualify the agency's application.

We further understand that meeting the Eligibility Criteria in no way ensures that the agency will be recommended for funding by the Human Services Advisory Board. These recommendations are determined by service needs of the community, availability of funds, etc. HSAB funding recommendations must be approved by the Monroe County Board of County Commissioners.

Typed Name of Executive Director: Jamie Pipher

Signature _____

Date: April 16, 2010

Typed Name of Board President/Chairman: Lynn Mapes

Signature _____

Date: April 16, 2010

Detailed instructions for each question appear in the separate instruction document.

1. Insert your agency's board-approved mission statement below.
The Guidance/Care Center Inc is a nonprofit, charitable organization dedicated to the provision of high-quality and cost-effective behavioral healthcare services for children, youth, and adults throughout the Florida Keys. GCC is affiliated with WestCare Foundation and supports WestCare's mission to: Empower everyone with whom we come into contact to engage in a process of healing, growth and change benefiting themselves, their families, coworkers and communities.

2. List the services your agency provides.

Guidance/Care Center, Inc.	**Services Provided:**
Adult Mental Health (AMH) Children's Mental Health (CMH) Adult Substance Abuse (ASA) Children's Substance Abuse (CSA) Children's Prevention (CP) Adult Co Occurring Disorders (ACOD) Children's Co Occurring Disorders (CCOD)	Psychiatric and Medical Services Emergency Mental Health and Detox Screening Adult Crisis Stabilization – 11 beds – licensed by DCF and ACHA , *CARF accredited* - (CSU) Adult Residential Level 1 – MH /ACOD – 2 beds – licensed by DCF and ACHA (RTF) Adult Detox – 2 beds funded – 8 licensed beds by DCF, *CARF accredited* (Detox) HIV Services: Invention Counseling / Pre and Post Test Counseling and Testing/ Education Community Integration and Adult Rehabilitation Services-Personal Growth Center (PGC) (*CARF accredited*) Mental Health Clubhouse Mental Health Drop-in Center Psychosocial education Rehabilitation –Walk In Social Rehabilitation Peer Support Supportive Employment Supportive Housing/Living Services (PATH) General Information and Referral Criminal Justice Treatment and Services Substance Abuse Residential/Community treatment - 12 bed - Levels 2 & 3, licensed by DCF, contract with DOC-*CARF accredited* (Keys to Recovery- KTR) Substance abuse jail incarcerated treatment program for men and women (JIP) Community Reentry services for persons who have been in jail and are returning to community (Other Side of the Fence/ ORP) Drug Court evaluation and treatment DUI evaluations Children and Families Services Crisis Evaluations/ Child and Adult Mental health and substance professional expertise when collaborating with community partners Psychiatric Evaluations and Medication Monitoring for Adults and Children Children and Adult In-home/On-Site Treatment Services (ITOS / IHOS) Outpatient Services – licensed by DCF, (OP)- *CARF accredited*

	Substance Abuse and Mental Health Outpatient Individual Services Mental Health OP Individual Substance Abuse and Mental Health Groups OP Nursing Clinic for Injectable Medication Children's Prevention Program and Services (majority are Evidence based) – Licensed by DCF, *CARF accredited* Substance Abuse treatment for DJJ children/Treatment Accountability for Safer Communities services (TASC) Case Management Adult and Children Targeted Case Management Services – licensed by DCF,CARF accredited Children and Adult Case Management Community Mental Health Crisis Responder Mental Health and Substance Abuse Outreach Services Mental Health Intervention Services Substance Abuse Intervention Individual and Group Services- licensed by DCF Substance Abuse Aftercare Individual and Group Services School Based Services Life Skills Counseling Employer Assistance programs Transportation :Medicaid /Disadvantaged/Baker/Marchman Act

3. What services will be funded by this request?
    a. Mental Health and Substance Abuse Services
        Substance abuse prevention for children and adolescents
        Mental Health and Substance Abuse evaluations for community collaborators
        Out-Patient Mental Health and Substance Abuse on site therapy/treatment at the clinic locations
        In-home/On-site mental health / substance abuse treatment services provided at school locations and client/foster homes
        Emergency Screenings
        Community Mental Health crisis responder for trauma community events such as sudden death of a teacher or police officer
        Psychiatric evaluations and medication management
        Mental health and substance abuse intervention
        Family and parenting skill development
        Substance abuse aftercare
        Supported housing case management and housing assistance
        Mental Health and Substance Abuse case management for children and adults
        Substance abuse outreach and education
        Mental health club-house and drop-in center for serious and persistent mentally ill persons
    b. Residential Services
        Residential Treatment – Mental Health and Co-Occurring residential treatment program/ up to 6 months stay

4. Will County HSAB funds be used as match for a grant? – Yes

5. If you answered "yes" to number four, please specify the:

   a. grant award title, granting agency, and purpose:

   b. grant amount:

   c. match percentage requirement and amount:

a. Grant Award/Title	b. Grant Amount	c. Match % age	Amount
Florida Dept of Children & Families			
Adult Mental Services (excluding CSU)	1,413,836	22.1%	401,279
Children's Prevention Services	49,402	14.3%	8,234
South Florida Provider Coalition (DCF Funds)			
Adult Substance Abuse Detoxification	200,371	24.6%	65,239
Adult Substance Abuse Services	407,276	25.0%	135,759
Total	2,070,885	22.8%	610,511

6. Do you plan to allocate any part of this HSAB grant, if awarded, as a sub-grant to another organization? *If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment D, under "Grants to Other Organizations."* No. The only amounts shown under "Grants to Other Organizations are from other funding sources.

7. Does your organization allocate sub-grants to other organizations using other sources (non County) of funding? *If yes, please list the recipient(s), the purpose(s), and amount(s). Please make sure these are included on Attachment E, under "Grants to Other Organizations."* Yes, see below:

DCF & SFPC	
Heron/Peacock	47,496
Helpline	10,000
Drug Court	47,403
Transportation/MCSS	45,996
ORP/Sheriff	14,000
	164,895

8. Will you or have you applied for other sources of County funding? If yes, please list source(s) and amount(s). *Also be sure to reflect this information on Attachment F.*

Grant/Contract Source	Effective Dates from	to	Annual Amount	Services Provided
Board of County Commissioners of Monroe	10/01/09	09/30/10	$44,900	Byrne Grant

County, Florida				
Board of County Commissioners of Monroe County, Florida	09/01/09	08/31/10	$66,667	RSAT
Board of County Commissioners of Monroe County, Florida	10/01/09	09/30/10	$460,520	Various mental health and substance abuse treatment services, used as a match for DCF funds
Board of County Commissioners of Monroe County, Florida	04/18/07	ongoing	$580.00+ per month	Sharing of Guidance/Care Center sewage treatment plant facilities with Marathon jail
Monroe County School Board	08/11/09	06/08/10	$236,373	Life skills services
Monroe County Sheriff	10/01/09	09/30/10	$30,000	Inpatient mental health services for MSCO inmates

9. What needs or problems in this community does your agency address?

Problems:

a. Children and Youth
   i. Under age drinking
   ii. Binge drinking
   iii. Youth with alcohol / drug issues
   iv. Youth with anger issues
   v. Increase in crimes of violence
   vi. Youth with substance use that contributed to criminal behavior
   vii. Children and youth with behavioral health issues and co-occurring disorders
   viii. Children and youth who required mental health and/or substance abuse residential treatment/ hospitalization
   ix. Children who are maltreated
b. Adults and Families
   i. Problems associated with no financial means such as loss of job or having no health insurance
   ii. Connection between substance abuse and suicide.
   iii. Individuals and families who live in the Keys and do not have the tools / support to successfully participate in the community.
   iv. Individuals who suffer from serious emotional distress.
   v. Individuals with mental health, substance abuse or co-occurring disorders
   vi. Individuals who require mental health and/or substance abuse residential treatment/hospitalization.
   vii. Individuals and families who are homeless and are not able to meet basic needs
c. Community
   i. Duplication of services
   ii. Recidivism and "high user" of multi services
   iii. Scarce resources to meet the highest need
   iv. Access to services
   v. Trauma events impacting the community
   vi. High % of persons without health insurance or other means of securing health services.

Needs:

a. Children and Youth
   i. Access to mental health and substance use services and treatment
   ii. Access to intervention and prevention services

iii. Trained mental health professionals for 0-5 yr old

b. Adults and Families
   i. Identification and engagement of persons in need of mental health and substance abuse services
   ii. Capacity
   iii. Family interventions/treatment and safety net services
   iv. Outpatient counseling services with extended hours
   v. Access to prescribed psychotropic medication

c. Community
   i. Evidence based programs and best practices put into practice
   ii. Supportive employment and community employment
   iii. Transportation
   iv. Access to grant writers for national grants to help pay for some of the high cost related to the needs
   v. Access to and community linkage to mental health and substance abuse services
   vi. Access to mental health / substance abuse consultation for primary care providers

10. What statistical data supports the needs listed in number nine?
    a. Report from Florida Community Mental Health Council to the 2010 Florida Legislators
       i. Florida is currently meeting less than 42% of the need for adult mental health, 18% for children mental health, 7% for adult substance, and 15% for children substance abuse.
       ii. Individuals with severe mental illnesses die on the average 25 years ahead of their peers.
       iii. 70% of primary care visits involve mental health or substance abuse issues.
       iv. Daily in Florida, there are 16,000 prison inmates, 15,000 local jail detainees, and 40,000 under the correctional system supervision experiencing a mental illness.
       v. Florida Tax Watch recommends treatment over incarceration.
       vi. State wide, addiction and substance abuse issues are involved in 7 out of 10 child abuse cases.
       vii. Social and economic impact of depression is estimated at $63 billion.
       viii. $44 billion is lost annually due to alcohol and drug related work loss cost.
       ix. Majority of behavioral health care in Florida and nationally is publically funded.
       x. Mental illnesses and addictions account for more premature deaths and disability than cardiovascular disorders.
    b. US census – SAHIE
       i. 2006- Monroe County reported 30.8% of its residents were uninsured.
    c. Circuit Juvenile Justice Board Plan 2009-2012
       i. Monroe County Stats: (Circuit 16)
          1. Youth with a Parent with a Problem/MH/SA : Monroe 29% State wide 21%
          2. Youth has Used Alcohol Monroe 59% State wide 43%
          3. Youth has an Anger Problem Monroe 70% State wide 60%
          4. Youth has Experienced a Traumatic Event : Monroe 19% State wide 13%
          5. Youth Use of Substance Abuse / Drugs Contributed to Crime: Monroe 16% State wide 11%
          6. Youth Used Other Drugs Monroe 14% State wide 7%
       ii. Plan Goals:
          1. Increase the % of parents that avail themselves to counseling.
          2. Make recommendations to treatment community to utilize evidence based best practices.
          3. Assess current Prevention Programs in Monroe County to identify needs for additional services and program expansion.
          4. Utilize current communications systems (DJJ meetings, FSPT) to collect data and analyze recidivism data, cross system utilization.

d. Florida Child Abuse Prevention and Permanency Plan 2010-2015- Draft
   i. Monroe County stats (Circuit 16)
      1. State wide reporting rates were 58 per 1000. Circuit16 rate of 64.1 is above the state levels and more than double Circuit 11.
      2. Maltreatment rates per 1,000 children statewide rates for 2007-2008 were 11.30 and 11.08 for 2009. Circuit 16 was 19.18 in 2007-2008 and 17.51 in 2008-2009. Second highest in the State.
      3. State average for substance abuse treatment is 6.2 per 1,000. Circuit 16 is more than double at 15 per 1000 and the second highest in the state.
      4. Count of services recommended for victim at disposition of investigation:
         a. 196 cases recommended for mental health services
         b. 198 cases recommended for substance abuse services
   ii. Plan Objectives and Information
      1. Circuit 16 will support efforts to increase availability and capacity of substance abuse prevention, intervention, and treatment programs and services for children at high risk for abuse and neglect and families in need of substance use related services.
e. Monroe County Coalition for Under Aged Drinking – Community Plan
   i. Monroe County stats
      1. Underaged DUIs have increased 285% from 2001 – 2006.
      2. High School students who drank in past 30 days in Monroe County were 59% vs. State wide rate of 41.8%. (2006)
      3. High school students reporting binge drinking was 37.8% vs. state wide of 23% and a nationwide of 17.4 %. (2006)
   ii. Plan Objectives / Problem Statement
      1. Reduction of DUI crashes for 18-20 year olds
f. DCF Strategic Plan 2010-2014 – Goals
   i. Basic needs of food, shelter, clothing and health are met for children and adults:
      1. Increase prevention efforts to help individuals and families avoid substance abuse and homelessness.
      2. Ensure adequate mental health and substance abuse prevention and treatment services are available in the community, limit unnecessary involvement of people with mental illness and or substance use disorders in the criminal justice system and develop strong collaborations among mental health, substance abuse and other providers.
      3. Increase the diversion of person with mental illness who become involved in the criminal justice system through expanding cost effective community based treatment alternatives to incarceration.
      4. More children and adults with mental health problems will live in their own homes or communities.
      5. Develop a comprehensive, integrated, continuous system of care for parents and children requiring substance abuse and mental health services.
      6. Increase speedy access to food and public assistance.
   ii. Adults, children and families are active self sufficient participants living in their own homes/community.
      1. Integrate the service functions of Family Intervention Specialists and Case Managers to ensure a seamless delivery system for families involved in substance abuse-mental health and child protection programs.
      2. More children and adults will live in their own homes/ communities free from substance abuse and reduced symptoms of mental illness.
g. SAMHSA –
   i. 17.4 % of underage youth engaged in binge drinking during the past month
   ii. Alcohol is the drug of choice, used by more young people than tobacco
   iii. Substance abuse is the biggest risk factor for suicide
   iv. Human and economic cost of self inflicted injuries in 2000 was over $33 billion

v. 10.9% of the adults in US experienced serious psychological distress in 2007 of which, 44.6% received mental health services
vi. Over 65% of first time admissions between 18-25 yr for substance abuse treatment reported had no health insurance and 59% of repeat admissions had no health insurance

h. National Survey on Drug Use and Health- 2008
   i. 24.3 million persons received treatment for mental health problems. 44.6 % received services. Of those receiving services, 6.9% received all three types of services, (inpatient, outpatient, and prescription medication)
   ii. Clients with alcohol reported as the primary substance, were 82% more likely to complete treatment

11. What are the causes (not the symptoms) of these problems?
    Mental health and substance abuse / addictive disorders affect persons of all age, racial, ethnic, educational and socioeconomic groups. The causes of mental illness and substance use disorders may be a factor of heredity and/or the environment.

12. What does your agency do to address these causes?
    a. Utilization of evidence based programs agency wide:
       1. Supported Employment: Illness management and recovery, Wellness Recovery Action Planning, Family sycho education, Social skills CCISC (co-occurring based), Motivational Interviewing (MI),Community Integration
       2. Aftercare : CCISC, Illness management and Recovery, MI, Psycho education, Relapse prevention, Twelve step facilitation therapy and peer support, Cognitive Behavior Therapy(CBT), Client centered therapy
       3. Outpatient: CCISC, MI, MET, CBT, Twelve step facilitation, Illness management and recovery, relapse prevention, family psychosocial education, Brief Solution Focused Therapy.
       4. Mental Health Clubhouse: Team Solutions and Solutions for Wellness, MI, CBT, CCISC, Peer Support, Wellness Recovery Action Planning
       5. Crisis Stabilization Unit: TACT- De-escalation training
       6. Intervention: Street Smart
       7. Prevention: Too Good For Drugs, Ripple Effects, Hooked on Fishing
       8. Residential: Cognitive Behavioral Therapy, Milkman
    b. Provide leadership and infrastructure
    c. Advocate for federal, state and local resources to be available to meet the broad scope of need including the current treatment needs of the community based on intensity, services for persons at risk of mental health/substance use, and recovery based services.

13. Describe your target population as specifically as possible.
    a. Mental Health and Substance Abuse Community Services Target Group:
       i. Adults with serious and persistent mental illness (SPMI)
       ii. Adults and children with mental health disorders
       iii. Adults and children with substance use disorders
       iv. Adults and children with co-occurring mental health and substance use disorders
       v. Adults and children at risk for mental health disorders
       vi. Adults and children at risk for substance use disorders
       vii. Adults and children at risk for co-occurring mental health and substance use disorders
       viii. Adults are at risk for HIV
       ix. Homeless adults with mental health disorders
       x. Homeless adults at risk for substance use disorder
       xi. Adults with COD and criminal justice involvement
    b. Mental Health Residential Services Target Group:
       i. Adults with mental health problems

ii. Adults with SPMI
iii. Adults with co-occurring disorders
iv. Adults with substance use disorders

c. Disabled or low income individuals in need of transportation to access healthcare

14. How are clients referred to your agency?

Source of Referral GCC	**# of Referrals 09**
Self	1209
School System	258
Sheriff's Office	175
Family	57
Fisherman's Hospital	87
Court	356
Mariner's Hospital	23
LFKHS/DePoo	113
Other	2223
Total	4501

15. What steps are taken to be sure that prospective clients are eligible and that the neediest clients are given priority?
    a. GCC provides services based on the initial assessment/intake using a triage approach.
    b. All clients receive a financial eligibility screen by a staff member. Clients are requested to provide evidence of income, insurance coverage, or other financial data.
        - GCC provides services regardless of ability to pay.
        - GCC uses a sliding fee scale based on the most recent years Federal Poverty Level guidelines and DCF Financial rules.
    c. Management staff participated in a training on Ethical Decision Making / Allocation of scarce resources resulting in protocols based on providing services to the neediest.

16. Describe any networking arrangements that are in place with other agencies.

GCC partners with the MCSO to provide a SAMHSA Re-entry grant for persons re-entering the community from jail/prison.

GCC is the state-designated Community Transportation Coordinator (CTC) for the transportation disadvantaged of Monroe County and the Medicaid Transportation Coordinator. GCC subcontracts with Monroe County Social Services to provide in county transportation.

GCC provides CPR courses at a low cost to a partner agency and HIV course at no cost to the same partner agency.

GCC is on the Executive Board of Directors of Southernmost Homeless Assistance League (SHAL), a Monroe County community coalition dedicated to serving the needs of the homeless, as well as several other planning and health-related organizations

GCC has a transfer agreement with Psych Solutions Inc. and Village South for the transfer of clients in case of an evacuation from the Keys.

GCC works with judges and staff members of Drug Court to meet the needs of the community.

GCC works through informal lines of communication with emergencies rooms, law enforcement, courts, and licensed professionals to provide Baker Act and Marchman Act transportation from a point of origin to a receiving facility.

GCC collaborates with Fishermen's Hospital, Lower Keys Medical Center, and Mariners Hospital who provide medical clearance for Baker Act and Marchman Act clients, and emergency and lab services for Baker Act and Marchman Act clients.

GCC works collaboratively with Rural Health Network and Community Health Incorporated to provide mental health and substance use services and primary health services for our mutual clients.

GCC coordinates with a number of agencies to make available forensic funds for housing and medication for individuals being released from the jails and the state prison

GCC coordinates two FSPTs (Family Services Prevention Team). Membership includes majority of the children service providers throughout the county.

GCC and Village South of Miami work together administratively to provide a continuum of services without duplication.

GCC provides psychiatric on site services at Marathon High, HOB, Key West High School, in collaboration with the Monroe County School District.

GCC partners with the school district to provide substance abuse prevention services at each of the High Schools through a Prevention Partnership grant.

GCC works collaboratively with DePoo/Receiving Facility, Jackson Memorial, Citrus Health Network to provide a Baker Act Receiving Facility services for Monroe County adults and children. GCC coordinates referrals and admissions with DePoo Hospital to ensure a full range of services regardless of ability to pay.

GCC works collaboratively with Department of Health to provide HIV testing and counseling services focused at the individuals who have been determined to be at the greatest risk- substance abuse and mental health clients. GCC offers Street Smarts, an evidence based program at Douglas Gym in Key West.

GCC partners with Monroe County Sheriff's Office to provide in custody treatment program for inmates at the County jail.

GCC is a member of many community alliances, coalitions, councils , and work group including: Florida Keys Interagency group, SAMH Alliance, DJJ Alliance, SFPC Partnership, MC Disability Council, Jail Suicide Prevention Task Force, Commission for Transportation Disadvantaged Advisory Board, State Mental Health Council, Southernmost Homeless Assistance League and associated subcommittees, South Florida Co-Occurring Alliance, Drug Court, Interagency Council, Marathon Chamber of Commerce, NAMI Middle Keys Chapter, SFPC Data Workgroup, Monroe County HIV Advisory.

17. List all sites and hours of operation.

Upper Keys: 99198 Overseas Hwy, Suite 5, Key Largo, FL 33037

Outpatient	- M – F 8am-5pm - 24 hour crisis service
School Based Coral Shores High School Plantation Key Middle School Key Largo Elementary	- School Calendar and School Hrs

Key West: 1205 Fourth St. Key West, FL 33040

Outpatient	- M – F 8 am- 5 pm (with extended hrs by appointment) - 24 hour crisis services

School Based Gerald Adams Key West High HOB Middle School Sugarloaf	- School Calendar and School Hrs
Douglas Gym	- M-F 2:00 pm – 5:30 pm -
DJJ	- M –F 8:00 am – 5:00 pm
Monroe County Detention Facility	- M-F 8:00 am -5:00 pm

Marathon: 3000 41st Street Ocean, Marathon, FL 33050

Residential/Crisis Stabilization Unit/Detox	- 24 hours/7days, 365 days/year
Outpatient/Case Management/Club House	- M, W, Th, F 8:30am - 5:00pm Tuesday 8:30 – 6:00 pm
Transportation	- Monday – Friday 6:30am – 6:00pm
Drop In Services	- Monday – Friday 9:00am - 4:00pm - Sat. & Sun. /12:00pm – 4:00pm
School Based Stanley Switlick Elementary School - Marathon High School	per schedule School Calendar and School Hrs

County –wide service /Baker/Marchman Act Transportation - 24 hours/7days, 365 days/year

18. What financial challenges do you expect in the next two years, and how do you plan to respond to them?
    a. Decreasing government funding is a very real challenge. In response, we have been more active in submitting grant applications. In October 2009, we were successful in obtaining a three-year Offender Re-entry grant at approximately $400,000 per year. In addition, we are working on the infrastructure (staff and technology) to improve our payment ratio on billings for private insurance, Medicaid and Medicare services.
    b. Our buildings and fixed equipment require repairs that have been put off over the last few years. Last summer, we repaired the pilings on the main building in Marathon at a cost of over $184,000. The Key West Office is badly in need of a new air conditioning system at an estimated cost of $50,000. In addition, GCC paid $115,000 for the sewage treatment assessment in Marathon and anticipate an additional $150,000 to hook up to the new system. Our response has been to pay for these costs out of reserves but these are now being reduced faster than they can be replenished.

19. What organizational challenges do you expect in the next two years, and how do you plan to respond to them?
    a. Responding to community need and capacity is a challenge. In response, GCC will take two major steps over the next 2 years. It will move its services from a primary site based operation to a program and off site operation. In short, GCC recognizes that many individuals needing services are not going to walk into our building asking for help. We will be taking services to locations in partnership with other agencies such as Wesley House, DCF, DJJ and Children's shelter as well as continuing a partnership with the School District for school based mental health and substance abuse intervention and

treatment services. In addition, GCC recognizes that that our long-range plan must include enhancing resources on the prevention side of the spectrum of services. We know that by investing in strategies that prevent or even delay negative behaviors, we will prevent the need for greater and more expensive treatment services later on in life. As part of this commitment to the community, GCC will deliver evidence based prevention programs in at risk locations.

b. Hiring and retention of qualified staff: Of particular concern is the hiring of psychiatrist and licensed personnel. GCC has been very creative in the hiring of psychiatrist. We contract with individuals who live in other areas but enjoy the Keys. They provide services by coming down to the Keys for 1-3 days, working evening hours and Saturdays. This has benefited our community by allowing us to provide extended hours and week end hours. In addition, the Upper Keys have benefited from the hiring of a psychiatrist with geriatric, criminal justice and child expertise. However, while this methodology has had good program results, it is a costly way of doing business. GCC will be working aggressively to restore the designation of critical access shortage back to Monroe County for psychiatrists which will allow new graduates to reduce their loan payments and providing incentives for psychiatrists to move to the Keys.

20. How are clients represented in the operation of your agency?
    a. Peers Specialist – Consumers are hired into positions whose responsibilities include client advocacy. GCC has Peer Specialists as case managers, housekeepers, therapist and maintenance assistant.
    b. Peer Specialist are encouraged and assisted in obtaining their Peer Specialist certifications.
    c. A member of the GCC Clubhouse represents Monroe County on the State Mental Health Planning Council. As a council member, he provides leadership in development and implementation of a comprehensive state plan for mental health services in Florida.
    d. All clients/consumers participate in the development of their individual treatment plan.
    e. Personal Growth Center operates a Consumer Advisory Board that makes decisions for the Center's work groups.
    f. The Consumer Advisory Board issues are reviewed at GCC management meetings and by the Board of Directors (BOD).
    g. Clients from all programs are given the opportunity to complete a Client Satisfaction Survey.
    h. Results from the surveys are reviewed by a Performance Improvement Committee and the BOD.
    i. Results from the surveys are posted on our Website.
    j. Clients/Consumers are encouraged to participate in external advocacy roles.

21. Is your agency monitored by an outside entity? If so, by whom and how often?
    a. CARF: Next survey : May 2-5, 2010
    b. The State of Florida Board of Professional Regulation or the Florida Certification Board licenses or certifies individual clinicians by professional discipline. – Annual licenses and re-certifications.
    c. Substance abuse detoxification, residential, outpatient, intervention, aftercare, and prevention programs. – Licensed and monitored annually by the DCF.
    d. The Florida Department of Corrections (DOC) monitors KTR substance abuse residential services. – Monitored quarterly.
    e. CSU and the two-bed residential facility (RTF) - Licensed by AHCA and monitored annually.
    f. GCC is a DCF designated Baker Act Receiving Facility- Recertified every 3 years.
    g. Department of Health for dietary and hazardous waste- Quarterly inspections
    h. Monroe County Fire Marshall – Annual

i. Southernmost Homeless Assistance League- as needed
j. Department of Health /Pharmacy – Annual
k. Department of Health /Lab – Annual
l. Department of Health / Dispensing Pharmacist – Annual
m. Department of Agriculture/Personal Growth Center Kitchen – Annual
n. DCF Contract Monitoring- Desk Review and On Site 1- 3 years
o. South Florida Provider Coalition – Annual contract monitoring site visit
p. Magellan – Desk Reviews and On Sites as determined
q. Medicaid – Annual review of Transportation
r. Commission for Transportation Disadvantaged - Annual review of Transportation

22. 479.5 hours of program service were contributed by 8 volunteers in the last year.

23. Will any services funded by the County be performed under subcontract by another agency? If so, what services, and who will perform them? Only Baker Act/Marchman Act Transportation services are, in part, subcontracted to another agency. These services are paid under **BOCC** allocation. Elanjess, Inc. provides the transportation portion of those services.

24. What measurable outcomes do you plan to accomplish in the next funding year?
    a. Effectiveness Objectives
        i. 86% of children receiving mental health services will increase attendance in school
        ii. 78% of clients will be employed at discharge
        iii. Adults receiving mental health services will increase the number of days they are living in the community
        iv. 74% of the children receiving mental health services will show improvement by discharge
        v. 75% of clients receiving services will reduce alcohol/drug use from time of admission to discharge
    b. Efficiency Objectives
        i. Clients served:
            1. Adult mental health = 1100
            2. Child mental health= 240
            3. Adult substance abuse = 304
            4. Child substance abuse = 19
        ii. 80% of clients will attend first session of OP treatment following IP discharge.
        iii. 80% of clients will attend their OP therapy sessions
        iv. 80% consumer satisfaction with program quality
        v. 90% compliance of treatment program records to regulatory agencies requirements
        vi. 95% of clinical records will demonstrate appropriate level of care
        vii. 95% of clinical documentation will support billing and invoicing
        viii. 95% of clinical records will contain a medication wellness and recovery treatment plan
        ix. Clinical records will have prescription copies filed
        x. 99% of incidents will be reported to appropriate external entity
        xi. 95% of all staff will complete required annual trainings.
    c. Other measures
        i. Financial stability
        ii. Reorganization of the GCC mental health and substance abuse delivery system in the Keys
25. How will you measure these outcomes?
    a. Outcomes will be tracked and monitored by our Performance Improvement Coordinator (PIC) with results reported in a Quarterly PI report which is posted on our GCC Website.

The Coordinator uses a sophisticated statistical software program to analyze the reported data. This process includes reporting data from the following sources:

i. GCC/WC client data base
ii. Information from client satisfaction surveys
iii. Results from stakeholder surveys using Survey Monkey
iv. Reports from the WestCare Intranet Incident Reporting system
v. Training and staff development completion records

b. Other outcomes will be measured using financial and internal audits and results from regulatory contract compliance site visits.

c. Example of a measured outcome and reported results:

Total OP Appointments = 3,815

and % Client Cancelled Appointments =1,529 / 40%

Analysis: It is important to know if clients are coming for their appointments or not. Client cancellations are a trigger for other possible issues. By monitoring client cancelled appointments, we can better identify barriers and other issues. For the above situation, PIC, GCC VP and Directors met, reviewed the data and developed an improvement initiative to contact the next 15 clients who cancelled their appointments and ask the clients if they are experiencing barriers and how we prevent future cancelled appointments.

26. Provide information about units of service below.

Service	Unit (hour, session, day, etc.)	Cost per Unit
Assessments	Hour	$ 77.51
Mental Health & Substance Abuse Intervention	Hour	$ 59.18
Outpatient Counseling/Therapy	Hour	$ 82.82
In Home/On-Site Services	Hour	$ 69.85
Treatment Accountability for Safer Communities	Hour	$ 84.12
Emergency Screening	Hour	$ 47.52
Psychiatric Services	Hour	$ 398.18
Substance Abuse Detoxification (Residential)	Bed Day	$ 419.27
Substance Abuse Aftercare	Hour	$ 58.50
Supported Housing	Hour	$ 52.87
Case Management	Hour	$ 54.54
School & Community-based Prevention	Hour	$ 56.36
Information & Referral	Hour	$ 45.96
Outreach & Education	Hour	$ 47.43
Psychosocial Rehabilitation (Clubhouse)	Client Hour	$ 16.97
Drop In Program	Facility Day	$ 260.47
Mental Health Residential Treatment Level 1	Bed Day	$ 385.51
Mental Health Crisis Stabilization	Bed Day	$ 666.68
Substance Abuse Residential Treatment	Bed Day	$ 121.40
Community Transportation	One-Way Trip	$ 17.34
Baker Act Transportation	Round trip	$ 243.78

27. In 300 words or less, address any topics not covered above (optional).

The Guidance/Care Center has acted on the recommendations of the HSAB to collaborate, partner, and consolidate its services. To date GCC have taken the following actions:

1. Cost savings while maintaining program integrity: Care Center for Mental Health merged with the Guidance Clinic of the Middle Keys creating the now, Guidance/Care Center. The merger occurred October 2009. As a result of consolidating administrative services and other efficiencies, we have seen a reduction in compensation expenses of $143,796 over one year and $912,593 over 3 years.
2. Increase access to mental health and substance abuse services for children and families at risk for child abuse and other maltreatment: GCC, in collaboration with DCF, moved the Family Intervention Specialist position to DCF Key West to be more accessible to the Protective Investigators and to be available to respond on the Protective Investigators first call. This resulted in increased referrals and services for this high risk group from a total of 177 services for FY 2009 to over 220 services for July – Feb 2010.
3. Working with a local business, Coldwell Banker–Schmitt Real Estate (CB Schmitt), the community was provided with a Suicide Hot Line at a time when this community was experiencing the highest number of suicides in the past 8 years. Coldwell Banker-Schmitt Real Estate (CB Schmitt) provided the cost of the telephone service and extensive ads and the GCC provided the 24/7 professional crisis staff to respond the calls at no additional cost to the community.
4. Cost –Benefit of Prevention: GCC is actively involved in supporting effective prevention programs as a part of a comprehensive substance abuse array of services. GCC moved Prevention from one school to 5 community sites from Key West to Plantation Key. In addition, GCC, with the School District, applied for and was awarded a Prevention Partnership grant of $247,363 over 3 years to place an evidence based prevention program in each high school.

Required Attachments

Required attachments were distributed to you as a separate document. Be sure to include these with your application. Please note: the required attachments A through F are only available in Microsoft Excel format. We require that you use this format, since it will automatically expand rows, generate totals and percentages, and align figures for easier reading.

ATTACHMENT CHECKLIST

LABEL AND ATTACH THE FOLLOWING IN THE ORDER SHOWN, AFTER THIS PAGE	ATTACHED?		COMMENTS
IF NOT APPLICABLE, PLEASE SO INDICATE AND EXPLAIN	YES	NO	You must explain any "NO" answers
A. Board Information Form	x		
B. Agency Compensation Detail	x		
C. Profile of Clients and Services	x		
D – F. Financial Information	x		
G. Copy of Audited Financial Statement from most recent fiscal year if organization's expenses are $150,000 or greater.	x		
H. Copy of IRS Form 990 from most recent fiscal year	x		
I. Copy of current fee schedule	x		
J. Copy of IRS Letter of Determination indicating 501 C 3 status	x		
K. Copy of Current Monroe County and City Occupational Licenses	x		
L. Copy of Florida Dept. of Children And Families License or Certification	x		
M. Copy of any other Federal or State Licenses	x		
N. Copy of Florida Dept. of Health Licenses/Permits	x		
O. Copy of front page of Agency's EEO Policy/Plan	x		
P. Copy of Summary Report of most current Evaluation/Monitoring *	x		
Q. Data showing need for your program (optional, see question 7)	x		
R. Other (specify) TWO PAGE LIMIT	x		

* must include summary of deficiencies and suggested corrective action; may include your responses and actions taken.

ATTACHMENT A 1 - BOARD INFORMATION

This attachment has changed; please note additional information request at bottom of page.

2011

You must have at least five directors.

Guidance Care Center, Inc.

(enter your agency name in D-3 above and it will automatically appear in subsequent sheets)

Name/Board Position	Affiliation/Title	City/State	Telephone No.	Years Served	Current Term Expiration Date
Lynn Mapes- Chair	Retired	Key Colony Beach, FL	743-2036	13	2012
David Rice- Vice Chair	Retired	Marathon, FL	743-6089	2	2012
Col. Rick Ramsey	MCSO	Marathon, FL	743-4915	6	2011
Janine Gedmin- Secretary and Treasurer	MCSO	Key West, FL	294-3542	2	2012
Helen Rowe	Monroe County School District	Key West, FL	294-6272	2	2011
Marjorie Mearns	Retired	Marathon, FL	743-3420	24	2010
Tom Walsh	Attorney	St. Petersburg, FL	727-552-1525	5	2011
Jim Wadhams	Westcare Foundation	Las Vegas, NV	702-862-3300	5	2010
Mary Brewer	Boyd Gaming Co.	Las Vegas, NV	702-497-5652	5	2010
Richard Steinberg	Westcare Foundation- President	Las Vegas, NV	702-385-2090	5	2011

**ATTACHMENT A 2 - EVIDENCE OF ANNUAL ELECTION OF OFFICERS (Please attach a copy of the minutes of the meeting in which the most recent elections took place.)

ATTACHMENT A2– COPY OF BOARD MINUTES SHOWING ELECTION OF OFFICERS

Guidance/Care Center
Local Advisory Board
Meeting Minutes
December 15, 2009

DIRECTORS IN ATTENDANCE:	DIRECTORS ABSENT:
David Rice Dick Steinberg Lynn Mapes Marjorie Mearns Rick Ramsay	Helen Rowe Janine Gedmin Tom Walsh Jim Wadhams
STAFF PRESENT:	**GUESTS PRESENT:**
Anthony Williams Frank Rabbito Jamie Pipher Marianne Benvenuti Maureen Grynewicz Sharon Steinberg	Marsh Wolfe George Garrett, Planning Director City of Marathon Ginger Snead, Marathon City Mayor Peter Rosasco, Acting City Manager, Marathon

AGENDA ITEM	DISCUSSION	RECOMMENDATION/ ACTION	FOLLOW-UP
1. CALL TO ORDER		Mr. Mapes called meeting to order at 12:00 PM	
2. WELCOME and INTRODUCTION			
3. MINUTES APPROVAL	Dr. Rice made a motion to accept the minutes from November 10th meeting. Ms Mearns seconded it. Motion carried unopposed.		
4. EMERGENCY REQUEST FROM THE CITY OF MARATHON	George Garrett, Ginger Snead and Peter Rosasco were present to propose and discuss the City having emergency access to the City park via G/CC property. Items such as liability, responsibility and safety were discussed.	Mr. Mapes commented that the G/CC Board would draft a letter to the City outlining areas of concern and how the agency would need these items addressed.	Mr. Hanna will draft a letter for Board review to be submitted to the City.

ATTACHMENT A2– COPY OF BOARD MINUTES SHOWING ELECTION OF OFFICERS

5. ELECTION OF OFFICERS	Mr. Steinberg proposed the following slate of officers to be: Chair – Lynn Mapes Vice Chair – David Rice Secretary & Treasure – Janine Gedmin	Colonel Ramsay made a motion to accept the proposed slate of officers. Ms Mearns seconded the motion. Motion carried unopposed.	
6. BOARD ELECTIONS	Mr. Steinberg stated that WestCare was restructuring the Boards throughout the agency for better representation of local agencies and regions. Mr. Steinberg proposed that the slate for the new Florida State Board to be: Chair – Lynn Mapes Vice Chair – Tom Walsh Secretary & Treasurer - Ramon Abadin	Colonel Ramsay made a motion to accept the proposed slate of officers. Ms Mearns seconded the motion. Motion carried unopposed.	
4. FINANCIAL REPORT	The September and October financials were presented by Ms Benvenuti. Overall the combined agency reflected a $3,905 deficit for the month of September and a $28,135 surplus for October. This brings the combined year to date, October to a $36,300 deficit. Dr. Rice made a motion to accept the financial report. Ms Mearns seconded the motion. Motion carried unopposed.	Mr. Steinberg asked that Mr. Rabbito follow up with Peter Ventrella and Shawn Jenkins to discuss how WestCare can assist in shortening the turn around time for reporting financials to the Board.	
5. ADMINISTRATOR'S REPORT	Colonel Ramsay was presented with the "Awesome Award" with a sincere thank you. G/CC has received word of their re-designation as the CTC and Medicaid Coordinator. This will bring in almost $5M over the next 5 years. Nadine Hood's name has been submitted to SAMHSA to be the Project Director for the ORP Grant and Betty Reynold's as the Clinical Supervisor. Dick Holler will be brought in as a consultant to assist in putting Medicaid billing procedures and protocols in place. It is anticipated that correct procedures will bring in between $30k and $60k a month.	Mr. Mapes asked Ms Pipher to keep the Board apprised of this progress.	

	Letter of Intent to Survey for CARF is due on 12/31/09. The Marathon office has conducted the COMPASS for this fiscal year and the UK office is scheduled to complete on 12/16/09. Ms Pipher requested approval of a Resolution allowing Ms Grynewicz to apply and sign for the 5310 vehicle procurement grant.	Ms Mearns made a motion to approve the resolution as submitted and Dr. Rice seconded it. Motion carried unopposed.	
6. REGIONAL SENIOR VICE PRESIDENT REPORT	Mr. Rabbito reported that once systems are in place all Medicaid billing will be done out of Las Vegas to assist with continued centralization of various office functions. There will be planning money available in the Spring the G/CC will apply for. This planning process would be to become a Federally Qualified Health Care Center.		
7. CEO's REPORT	Mr. Steinberg introduced Anthony Williams as the new Executive Vice President/Chief of Staff for WestCare.		
8. CHAIRMAN REPORT	Mr. Mapes mentioned that a name for the new combined agency needs to be considered. He also commented that the original names should still be associated with the original locations.		
9. OTHER BUSINESS	Ms Mearns thanked KTR for assistance with set up and clean up on Pigeon Key. Colonel Ramsay commented on how well the service for Dave Adams went and stated that he was glad he attended.		
10. ADJOURNMENT		Meeting is adjourned by Mr. Mapes at 2:30 pm	Next Meeting: TBS

ATTACHMENT B - AGENCY COMPENSATION DETAIL

2011

Include each position in the entire agency.
Put an "X" next to each position directly related to program for which funding is requested.
Please round all dollar amounts to the nearest dollar; do not round FTE'S.
A 40-hour/week employee would be 1.00 FTE; a 20-hour/week employee would be .5 FTE, etc.

Guidance Care Center, Inc.

		Proposed - Upcoming Year Ending:		Projected - Current Year Ending:	
		6/30/11		06/30/10	
Position Title	**"X"**	**# FTE'S**	**Total Compensation Package**	**# FTE'S**	**Total Compensation Package**
Medical Director	X	0.10	30,285	0.10	30,285
Psychiatrist	X	2.04	634,902	2.04	634,902
Program Dir Supervision	X	4.40	303,369	4.55	315,600
Program Directors Service	X	0.80	51,570	0.80	51,570
ARNP	X	0.10	9,318	0.10	9,318
Nurses	X	7.57	466,856	7.57	466,856
Therapists	X	14.60	747,303	15.03	763,427
Counselors	X	17.95	701,837	16.66	658,724
Case Managers	X	9.25	351,494	9.90	375,946
Peer Spec	X	4.20	119,350	3.78	105,494
Techs	X	16.96	496,020	17.91	533,600
Transportation Staff	X	6.40	192,530	6.15	185,235
Program Direct Support	X	2.55	91,613	2.88	104,470
On Call Pay	X	0.00	11,648	0.00	11,648
Info Tech/Data Staff		1.00	61,004	1.00	61,004
Maintenance Staff		2.90	107,686	2.90	107,686
Front Office Staff		5.21	172,207	5.71	185,529
A/R Staff		2.00	70,711	2.00	70,711
HR Staff		0.53	35,795	1.11	74,798
Finance Staff		2.21	122,260	2.21	122,260
Regional VP/GCC		1.00	104,419	1.00	109,543
Site Managers		1.50	119,316	1.50	119,316
Regional Controller		1.00	85,416	1.00	85,416
Exec/Admin Asst		1.00	46,409	1.00	46,409
Totals	**86.92**	**105.27**	**5,133,318**	**106.90**	**5,229,747**

ATTACHMENT C - PROFILE OF CLIENTS AND SERVICES (Performance Report)

2011

This attachment has changed: please note asterisked information at the bottom of page.
Delete or type over sample information shown.

Guidance Care Center, Inc.

List Services Here	Target Population Adult Mental Health=AMH Children Mental Health=CMH Adult Substance Abuse=ASA Children Substance Abuse=CSA	# of Persons in Target Population	Area	Days/Hours	Cumulative # of Clients for Year Ending 06/30/09	Current # of Clients ("snapshot") on 2/23/10
	AMH	4,483			2,773	124
	CMH	1,797			684	38
	ASA	6,739			1,636	83
	CSA	2,992			563	52
	Total	16,011			5,656	297
Information and Referral	AMH, CMH,ASA,CSA		County Wide CW	M-F/8:30-5:00		
Outreach and Education	AMH, CMH,ASA,CSA		CW	M-F/8:30-5:00		
Emergency Screening	AMH		CW	24/7		
CSU	AMH		CW	24/7		
Detox	ASA		CW	24/7		
KTR	ASA		CW	24/7		
Jail Diversion	AMH		Jail	M-F/8:30-5:00		
Assessments	AMH, CMH,ASA,CSA		CW	M-F/8:30-5:00		
Psychiatric Servcies	AMH, CMH,ASA,CSA		CW	M-F/8:30-5:00	Ext Hr and Sat	
Intervention	AMH, CMH,ASA,CSA		CW	M-F/8:30-5:00		
HIV Intervention	ASA		CW	M-F/8:30-5:00		
Case Management	AMH, CMH,ASA,CSA		CW	M-F/8:30-5:00		
Drop In Center	AMH		CW	M-F/8:30-5:00 SS 12:00-4:00		
Clubhouse/Psychosocia Rehab	AMH		CW	M-F/8:30-5:00		
Aftercare	ASA		CW	M-F/8:30-5:00		
School Based Prevention	CSA		CW	M-F/8:30-5:00		
School Based Life Skills	CSA		CW	School calendar		
Supported Employment	AMH		CW	M-F/8:30-5:00		
Crisis Support	AMH, CMH,ASA,CSA		CW	M-F/8:30-5:00		
	AMH,ASA		CW	24/7		
Medicaid/CTC Transportation			Monroe/Dade	M-F		
Comprehensive Comm Service Team	AMH		CW	M-F/8:30-5:00		
Unduplicated Clients for Entire Agency					4,284	297

continued on next page

ATTACHMENT C - PROFILE OF CLIENTS AND SERVICES (Performance Report)

2011

This attachment has changed; please note asterisked information at the bottom of page.
Delete or type over sample information shown.

Guidance Care Center, Inc.

List Services Here	Target Population Adult Mental Health=AMH Children Mental Health=CMH Adult Substance Abuse=ASA Children Substance Abuse=CSA	# of Persons in Target Population	Area	Days/Hours	Cumulative # of Clients for Year Ending 06/30/09	Current # of Clients ("snapshot") on 2/23/10
	AMH	4,483			2,773	124
	CMH	1,797			684	38
	ASA	6,739			1,636	83
	CSA	2,992			563	52
	Total	16,011			5,656	297

Please indicate the number of clients served who are Monroe County residents: 4,070

Please list or describe achieved outcomes for your target populations: 1. Objective: Increase access to prescription psychotropic medication for mental health clients - Achieved outcome: GCC staff assisted in client access to psychotropic medication valued at over $600,000. 2. Increase # of detox beds - Achieved outcome: Detox beds were increased from 1 to 4 beds with resulting increase in bed days utilization of 6% during 2nd quarter 09/10. 3. Increase access to mental health and substance abuse client's receiving needed benefits and other financial assistance in order to be self sufficient and meaningful member of the community. Achieved outcome - GCC sponsored 10 staff members to become SOAR trained . (Thanks to Patrice Sanders/Aids Help who volunteered to be the instructor) . To date, staff have processed over 45 new applications. 4. GCC will apply for grants to meet high cost community needs. Achieved Outcome: GCC was awarded a SAMHSA grant for $399,000 for 3 years to provide community re-entry intensive out patient treatment services for persons who have been incarcerated in local jails.

ATTACHMENT D - COUNTY FUNDING BUDGET

2011

Show the proposed budget detail for the County funds requested.
The total must match with the total funding requested.

Guidance Care Center, Inc.

	Proposed Expense Budget for Upcoming Year Ending:	
	06/30/11	
Expenditures	**Total**	**%**
Salaries	552,995	92.2%
Payroll Taxes	47,005	7.8%
Employee Benefits		0
Subtotal Personnel	600,000	100.0%
Building Occupancy		0
Prof & Contracted Serv		0
Travel		0
Equipment & Furnishings		0
Food Costs		0
Medical & Pharmacy		0
Subcontract Services		0
Insurance		0
Interest		0
Operating Supplies & Exp.		0
Donated Items		0
Sub-grants to Other Organizations		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
Total Expenses	**600,000**	**100.0%**

ATTACHMENT E - AGENCY EXPENSES

2011

Complete this worksheet for the entire agency.
Please round all amounts to the nearest dollar.

Guidance Care Center, Inc.

	Proposed Expense Budget for Upcoming Year Ending:		Projected Expenses for Current Year Ending:	
	06/30/11		06/30/10	
Expenditures	**Total**	**%**	**Total**	**%**
Salaries	4,309,639	56%	4,390,606	56%
Payroll Taxes	366,319	5%	373,202	5%
Employee Benefits	457,360	6%	465,939	6%
Subtotal Personnel	5,133,318	66%	5,229,747	67%
Building Occupancy	464,711	6%	455,599	6%
Prof & Contracted Serv	489,100	6%	501,228	6%
Travel	82,279	1%	91,468	1%
Equipment & Furnishings	187,801	2%	199,277	3%
Food Costs	75,769	1%	74,283	1%
Medical & Pharmacy	148,520	2%	142,812	2%
Subcontract Services	285,472	4%	277,829	4%
Insurance	122,127	2%	119,733	2%
Interest	113,847	1%	115,757	1%
Operating Supplies & Exp.	349,508	5%	348,442	4%
Donated Items	142,596	2%	142,596	2%
Sub-grants to Other Organizations	164,895	2%	164,895	2%
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
		0		0
Total Expenses	7,759,943	100%	7,863,666	100%
Revenue Over/(Under) Expenses	(142,596)		(80,797)	

ATTACHMENT F - AGENCY REVENUE

2011

Complete this worksheet for the entire agency.
Please round all amounts to the nearest dollar.
In-Kind will not be included in percentages or total.

Guidance Care Center, Inc.

	Proposed Revenue Budget for Upcoming Year Ending:			Projected Revenue for Current Year Ending:		
	06/30/11			06/30/10		
Revenue Sources	Cash	In-Kind	%-age of Total	Cash	In-Kind	%-age of Total
Monroe County	1,052,212		14%	1,052,212		14%
Children and Fam	3,797,694		50%	3,917,729		50%
M.C. Sheriff's Dept.	145,575		2%	173,014		2%
Key West	39,875		1%	39,875		1%
Marathon	0		0%	0		0%
Islamorada	0		0%	0		0%
Layton	0		0%	0		0%
Key Colony Beach	0		0%	0		0%
Client fees	604,795		8%	368,966		5%
Donations	2,509	142,596	0%	2,509	142,596	0%
Sheriff Shared Asset	0		0%	5,572		0%
United Way	0		0%	0		0%
List all others below	0		0%	0		0%
MC School Board	236,373		3%	236,373		3%
Federal Grants	386,000		5%	286,000		4%
State Agencies	1,087,471		14%	1,125,471		14%
Private Grants	30,000		0%	30,000		0%
Collaborative Grants	51,101		1%	361,406		5%
Miscellaneous	18,847		0%	18,847		0%
Subgrants to Oth Org	164,895		2%	164,895		2%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			0%			0%
			100%			**100%**
Total Revenue	**7,617,347**	142,596		**7,782,869**	142,596	

ATTACHMENT G – FY 2009 AUDIT REPORT

GUIDANCE CLINIC
OF THE MIDDLE KEYS, INC.

FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION

FOR THE YEAR ENDED JUNE 30, 2009

ATTACHMENT G – FY 2009 AUDIT REPORT

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CALLAGHAN GLASSMAN & MARGOLIS, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS
7369 SHERIDAN STREET, SUITE 201
HOLLYWOOD, FLORIDA 33024

TELEPHONE (954) 986-4780
TELEFAX (954) 981-7912

To the Board of Directors
Guidance Clinic of the Middle Keys, Inc.
3000 41 Street, Ocean
Marathon, Florida 33050

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying Statement of Financial Position of Guidance Clinic of the Middle Keys, Inc., as of June 30, 2009, and the related Statements of Activities; Functional Expenses; and Cash Flows for the years the ended. These Financial Statements are the responsibility of the Organization's Management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by Management, as well as evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the Financial Statements referred to above present fairly, in all material respects, the financial position of Guidance Clinic of the Middle Keys, Inc. as of June 30, 2009 and the changes in its net assets and cash flows for the year then ended, in conformity with generally accepted accounting principles in the United States of America.

To the Board of Directors
Guidance Clinic of the Middle Keys, Inc.

In accordance with Government Auditing Standards, we have also issued a report dated January 12, 2010, on our consideration of Guidance Clinic of the Middle Keys, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be considered in assessing the results of our audit.

Callaghan Blossom + Co
Certified Public Accountants

January 12, 2010

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2009

ASSETS

CURRENT ASSETS		
Cash and Cash Equivalents (NOTE 1)	$ 251,263	
Patient Accounts Receivable, Net of Allowance for Uncollectable Accounts of $471,453 (NOTE 1)	73,763	
Grants, Contracts and Other Receivables	1,139,485	
Prepaid Expenses	56,876	
TOTAL CURRENT ASSETS		$ 1,521,387
FIXED ASSETS (NOTE 1)		
Land	499,122	
Buildings and Improvements	3,454,052	
Furniture; Fixtures and Equipment	555,076	
Transportation Equipment	528,243	
	5,036,493	
Less:Accumulated Depreciation	2,312,332	
NET BOOK VALUE		2,724,161
OTHER ASSETS (NOTE 1)		
Bond Issuance Costs, Net of Amortization of $31,020		47,622
TOTAL ASSETS		$ 4,293,170

Please Read the Accompanying Independent Auditors' Report and Notes to the Financial Statements

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2009

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts Payable and Accrued Expenses	$ 365,151	
Accrued Salaries and Related Expenses	322,885	
Deferred Revenue	43,629	
Due to Related Party	16,221	
Current Portion of Long-Term Debt	133,958	
TOTAL CURRENT LIABILITIES		$ 881,844
LONG-TERM DEBT (NOTE 2)		
Long-Term Debt	1,548,404	
Less: Current Portion of Long-Term Debt	133,958	
TOTAL LONG-TERM DEBT		1,414,446
TOTAL LIABILITIES		2,296,290
NET ASSETS - UNRESTRICTED		1,996,880
TOTAL LIABILITIES AND NET ASSETS		$ 4,293,170

Please Read the Accompanying Independent Auditors' Report and Notes to the Financial Statements

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009

CHANGES IN NET ASSETS - UNRESTRICTED		
PUBLIC SUPPORT AND REVENUES		
PROGRAM SERVICE FEES:		
Grants and Contracts	$ 3,817,442	
Client Fees and Other Third Party Payors - Net	1,090,996	
Contributions	85,346	
TOTAL PROGRAM SERVICE FEES		4,993,784
OTHER REVENUES:		
Interest Income	4,832	
Other Revenues	14,947	
TOTAL OTHER REVENUES		19,779
TOTAL PUBLIC SUPPORT AND REVENUE - UNRESTRICTED		5,013,563
EXPENSES		
PROGRAM SERVICE EXPENSES:		
State of Florida Department of Children and Families	2,871,060	
Other Grants	941,115	
TOTAL PROGRAM SERVICE EXPENSES		3,812,175
SUPPORTING SERVICES:		
General Support	714,622	
Administrative	464,251	
TOTAL SUPPORTING SERVICES		1,178,873
TOTAL EXPENSES		4,991,048
INCREASE IN NET ASSETS - UNRESTRICTED		22,515
NET ASSETS - UNRESTRICTED		
JULY 1, 2008		1,974,365
JUNE 30, 2009		1,996,880

Please Read the Accompanying Independent Auditors' Report and Notes to the Financial Statements

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
STATEMENT OF CASH FLOWS
JUNE 30, 2009

CASH FLOWS FROM OPERATING ACTIVITIES		
Increase in Net Assets	$ 22,515	
Adjustments to Reconciliation Change in Net Asset to Cash Povided (Used) By Operating Activities:		
Depreciation and Amortization	193,359	
(Increase) Decrease in Assets:		
Patient Accounts Receivable	18,792	
Grant Contracts and Other Receivables	(169,752)	
Prepaid Expenses	(6,853)	
Increase (Decrease) in Liabilities:		
Accounts Payable	276,620	
Accrued Salaries and Related Expenses	22,382	
Transportaion Accounts Payable	(107,186)	
Deferred Revenue	20,305	
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES		$ 270,182
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets		(259,242)
CASH FLOWS FROM FINANCING ACTIVITIES		
Due to Related Parties	16,221	
Repayments of Long-Term Debt	(136,444)	
NET CASH FLOWS PROVIDED (USED) BY FINANCING ACTIVITIES		(120,223)
NET INCREASE IN CASH AND CASH EQUIVALENTS		(109,283)
CASH AND CASH EQUIVALENTS - JULY 1, 2008		360,546
CASH AND CASH EQUIVALENTS - JUNE 30, 2009		$ 251,263

Please Read the Accompanying Independent Auditors' Report and Notes to the Financial Statements

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2009

	ASSESSMENTS	CASE MANAGEMENT	CRISIS STABILIZATION	CRISIS SUPPORT	DROP-IN CENTER	INTERVENTION	MEDICAL SERVICES	OUTPATIENT	PREVENTION
PERSONNEL EXPENSES									
SALARIES	$943	$5,501	$689,192	$102,320	$29,893	$49,745	$134,750	$32,460	$26,189
BENEFITS AND TAXES	181	1,058	132,563	19,681	5,750	9,568	25,918	6,243	5,037
TOTAL PERSONNEL EXPENSES	1,124	6,559	821,755	122,001	35,643	59,313	160,668	38,703	31,226
OPERATING EXPENSES									
BUILDING OCCUPANCY	21	125	53,984	0	5,321	482	17,315	739	0
PROFESSIONAL SERVICES	0	376	24,741	3,922	62	10,230	7,859	1,158	0
TRAVEL	3	16	4,378	0	174	149	3,042	97	0
EQUIPMENT	0	2	2,059	0	773	11	18	9	0
FOOD	0	0	22,210	0	3,817	0	0	0	0
MEDICAL AND PHARMACY	0	0	24,032	0	203	0	11,164	0	0
SUBCONTRACTED SERVICES	0	0	0	0	0	0	0	0	0
INSURANCE	2	13	4,841	0	1,732	40	153	79	0
INTEREST	15	90	32,778	0	2,125	257	1,035	534	0
OPERATING SUPPLIES AND EXPENSES	8	41	12,853	0	2,528	359	657	256	0
IN-KIND DONATIONS	0	0	0	0	0	0	79,626	0	0
TOTAL OTHER EXPENSES	49	663	181,676	3,922	16,735	11,528	120,869	2,872	0
TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	1,173	7,222	1,003,431	125,923	52,378	70,841	281,537	41,575	31,226
DEPRECIATION AND AMORTIZATION	13	75	30,586	0	4,439	144	857	443	0
TOTAL OPERATING EXPENSES	$1,186	$7,297	$1,034,017	$125,923	$56,817	$70,985	$282,394	$42,018	$31,226

PLEASE READ THE ACCOMPANYING INDEPENDENT AUDITORS' REPORT AND
NOTES TO THE FINANCIAL STATEMENTS

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2009

	OUTREACH INFO & REFERRAL	RESIDENTIAL	RESIDENTIAL DETOX	SUPPORTED HOUSING	CLUBHOUSE	COMP COMM SERV TEAM	MISCELLANEOUS STATE-FUNDED SERVICES	TOTAL STATE-FUNDED COST CENTERS
PERSONNEL EXPENSES								
SALARIES	$30,284	$213,715	$198,976	$25,215	$50,807	$178,028	$5,459	$1,773,474
BENEFITS AND TAXES	5,825	41,107	38,272	4,850	9,772	34,243	1,050	341,120
TOTAL PERSONNEL EXPENSES	36,109	254,822	237,248	30,065	60,579	212,271	6,509	2,114,594
OPERATING EXPENSES								
BUILDING OCCUPANCY	481	34,546	16,484	88	9,867	2,652	242	142,348
PROFESSIONAL SERVICES	1,274	13,605	20,606	14	115	55	1,138	85,357
TRAVEL	63	6,112	1,074	0	324	767	0	16,201
EQUIPMENT	6	1,086	507	1	1,435	38	10	5,955
FOOD	0	30,480	6,769	0	7,089	0	0	70,366
MEDICAL AND PHARMACY	0	7,377	8,053	0	377	94	34,379	85,679
SUBCONTRACTED SERVICES	0	47,196	0	0	5,212	0	0	52,408
INSURANCE	51	3,465	1,478	11	3,217	292	16	15,390
INTEREST	348	20,530	10,009	42	3,946	1,904	92	73,705
OPERATING SUPPLIES AND EXPENSES	156	7,264	3,026	16,250	4,695	1,212	29	49,128
IN-KIND DONATIONS	0	88	0	0	3,378	0	0	83,091
TOTAL OTHER EXPENSES	2,379	171,949	68,006	16,406	39,655	7,014	35,906	679,628
TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	38,488	426,771	305,254	46,471	100,234	219,285	42,415	2,794,222
DEPRECIATION AND AMORTIZATION	289	20,760	9,339	32	8,257	1,600	2	76,838
TOTAL OPERATING EXPENSES	$38,777	$447,531	$314,593	$46,503	$108,491	$220,885	$42,417	$2,871,060

PLEASE READ THE ACCOMPANYING INDEPENDENT AUDITORS' REPORT AND
NOTES TO THE FINANCIAL STATEMENTS

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2009

	OTHER SAMH SERVICES	NON-STATE FUNDED COST CENTERS	GENERAL SUPPORT	ADMINISTRATION	TOTAL EXPENSES
PERSONNEL EXPENSES					
SALARIES	$39,733	$242,813	$419,610	$86,119	$2,561,750
BENEFITS AND TAXES	7,642	46,704	80,710	16,565	492,741
TOTAL PERSONNEL EXPENSES	47,375	289,517	500,320	102,684	3,054,491
OPERATING EXPENSES					
BUILDING OCCUPANCY	0	690	16,441	10,668	170,146
PROFESSIONAL SERVICES	2,795	299	28,812	212,609	329,871
TRAVEL	1,764	575	2,711	19,608	40,859
EQUIPMENT	40	73,403	11,096	3,070	93,564
FOOD	0	0	0	268	70,634
MEDICAL AND PHARMACY	33,390	0	343	0	119,412
SUBCONTRACTED SERVICES	0	404,314	0	0	456,722
INSURANCE	0	16,756	7,722	69,744	109,613
INTEREST	0	451	8,956	2,053	85,166
OPERATING SUPPLIES AND EXPENSES	754	10,397	97,607	25,454	183,340
IN-KIND DONATIONS	0	0	1,356	0	84,446
TOTAL OTHER EXPENSES	38,743	506,885	175,044	343,474	1,743,773
TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	86,118	796,402	675,364	446,158	4,798,264
DEPRECIATION AND AMORTIZATION	0	58,595	39,258	18,093	192,784
TOTAL OPERATING EXPENSES	$86,118	$854,997	$714,622	$464,251	$4,991,048

PLEASE READ THE ACCOMPANYING INDEPENDENT AUDITORS' REPORT AND NOTES TO THE FINANCIAL STATEMENTS

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1 - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

The Guidance Clinic of the Middle Keys, Inc. (the "Clinic") was formed and incorporated under the laws of the State of Florida as a not-for-profit corporation on May 23, 1973 to provide treatment, counseling and prevention for mental health, drug and alcohol related problems. The Organization is Located in Marathon Key, Florida.

Accreditation

Funding sources are beginning to require that providers be accredited to continue to receive funding. In addition, Department of Children and Families has adopted policies whereby accredited facilities are subject to less intensive audits by Department of Children and Families staff. During the year ended June 30, 2007, the Clinic applied for 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. Although the resulting recommendations by the committee could result in no accreditation, a one-year accreditation or a three-year accreditation, the Clinic was awarded the highest recommendation, a three-year accreditation from June 2007 through June 2010.

Financial Statement Presentation

The Guidance Clinic of the Middle Keys, Inc. reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Federal, state and local governments and public grants are recorded as support and an increase in net assets when performance occurs under the terms of the grant agreement. Net assets revenues, expenses, gains and losses are classified based on the existence of absence of donor-imposed restrictions. During the year, the Clinic did not have any net assets, which were subject to donor-imposed stipulations. Therefore, there are no temporarily and/or permanently restricted net assets as of June 30, 2009.

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Guidance Clinic of the Middle Keys, Inc. received a determination from the Internal Revenue Service indicating that it is exempt under Internal Revenue Code Section 501(c)(3). It is classified as an organization that is not a private foundation under Internal Revenue Code Section 509(a); accordingly, no provision for income taxes has been recorded in the accompanying financial statements. The Federal Identification Number is 59-1458324.

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

Cash and Cash Equivalents consist of cash held in checking accounts and is considered highly liquid. At various times during the fiscal year, the Organization's cash balance exceeded the federally insured limits. At June 30, 2009 cash balance at Orion Bank was $251,263. Management believes the Organization is not exposed to any significant credit risk on cash and cash equivalents.

Patient Account Receivable

Accounts receivable related to in-patient services are carried at net realizable amount based upon expected reimbursement rates from Medicaid, Medicare and other third-party payers. Accounts receivable from clients are carried at net realizable amounts after reducing standard fees to a sliding fee schedule based on the individual's financial ability to pay.

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 1 - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fixed Assets

Fixed Assets valued in excess of $1,000 are capitalized. Fixed Assets are valued at cost when purchased or estimated fair value at date of donation. Depreciation is computed on the straight-line method over the estimated useful lives of the respective assets. Leasehold improvements and capitalized leased assets are amortized on the straight-line method over the term of their respective leases or their useful life, whichever is shorter. Depreciation and amortization expense for the year ended June 30, 2009 amounted to approximately $193,359.

The estimated useful life range of each assets group is:

	Years
Building	15-40
Leasehold Improvement	5-20
Furniture and Fixtures	3-20
Automobiles	3-5

Bond Issuance Cost

The issuance costs associated with the origination of the bond have been deferred and are being amortized over the term of the debt. The amortization related to the loan costs for the year ended June 30, 2009 was $5,243.

Contributions

Contributions, including unconditional promises to give, are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 2 - LONG TERM DEBT

Long term debt consists of the following at June 30, 2009:

One July 31, 2003, the Clinic refinanced its mortgage note Borrowed through the Florida Community Provider Pooled Loan Program and its construction loan agreement with Orion Bank. The Principal with interest at a fixed rate of 5.125% is due in monthly installments of $17,591 to Orion Bank through August 2018; collateralized by substantially all assets of the Clinic; borrowed through the Monroe County Industrial Development Authority.	$1,544,390
Lease payable for a copier with principal and interest at 11% due in monthly installments of $669 to Citi Capital through December 2009.	4,014
	1,548,404
Less current portion	133,958
Total long-term portion	$ 1,414,446

The aggregate maturity of the long-term debt for each of the five Years subsequent to June 30, 2009 and thereafter are as follows:

Year Ending June 30,	
2010	$ 133,958
2011	141,266
2012	148,932
2013	157,025
2014 Thereafter	967,223
	$ 1,548,404

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 3 - PENSION PLAN

The Guidance Clinic of the Middle Keys, Inc.'s pension plan and 401(K) plan was discontinued on July 1, 2008. They have joined the retirement plans under the WestCare umbrella.

The Guidance Clinic of the Middle Keys, Inc. provided a money purchase plan with a contribution of 5% of each employee's gross wage after twelve months of service. The plan requires employees to work a minimum of 1,000 hours of service in the plan year to participate. The plan was terminated July 1, 2008 and was distributed by April 30, 2009.

The Clinic also provided a 401(K) plan. The 401(K) plan was voluntary after 90 days of service and employees could contribute up to 4% of their wages, The Clinic matched employee's contributions when the employee works a minimum of 501 hours of service in the plan year. Additionally, the plan allows the Clinic to mach 1% of the employee's salary. This plan has also been terminated.

Total pension cost for the year ended June 30, 2009 was $ 51,704.

Westcare Foundation, Inc. and affiliates have retirement plans covering substantially all employees. Under the plans, Westcare contributes at the discretion of the Board of Directors an amount up to 15% of the annual salaries of employees.

NOTE 4 - FUNDING/ECONOMIC DEPENDENCE

The Guidance Clinic of the Middle Keys, Inc. has received grants and/or contracts to continue providing program service for the June 30, 2009 fiscal year. Funding for program services from the United States Department of Health and Human Services, State of Florida, Department of Children and Families, Monroe County and the South Florida Provider Coalition, Inc. represented approximately 43% of the Clinic's total support and revenues for the year ended June 30, 2009. A significant reduction in the level of this support, if this were to occur, would have an adverse effect on the Guidance Clinic of the Middle Keys, Inc.'s programs and activities and its ability to satisfy its financial and programmatic obligations and commitments.

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 5 – WESTCARE FOUNDATION, INC.

On June 1, 2005, Guidance Clinic of the Middle Keys, Inc. entered into an Agreement and Plan of Assumption and an affiliation agreement with WestCare Foundation, Inc. a not-for-profit public benefit corporation as is the Guidance Clinic of the Middle Keys, Inc. Management Fees paid to Westcare Foundation, Inc. during the fiscal year ended June 30, 2009, was $180,000.

NOTE 6 – SUBSEQUENT EVENTS

On October 13, 2009, the Mental Health Care Center of the Lower Keys, Inc. merged with the Guidance Clinic of the Middle Keys, Inc. As the "surviving corporation," the Guidance Clinic of the Middle Keys, Inc. assumed all contracts, grants and licenses as well as the physical assets and employees of the Mental Health Care Center of the Lower Keys, Inc. In addition, the name of the surviving corporation was changed to Guidance/Care Center, Inc.

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON SUPPLEMENTAL INFORMATION

To the Board of Directors of
Guidance Clinic of the Middle Keys, Inc.
3000 41 Street, Ocean
Marathon, Florida 33050

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information included on pages 17 to 36 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Government, and Non-Profit Organizations", Chapter 10.650, the Rules of the Auditor General, and the State of Florida Department of Children and Families and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Callaghan Glassman + Ly
Certified Public Accountants

January 12, 2010

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.

Schedule of State Earnings for Fiscal Year ending 06/30/09

1	Total Expenditures	$ 4,991,048
2	Less Other State and Federal Funds	$ (328,996)
3	Less Non-Match SAMH Funds	$ (292,414)
4	Less Unallowable Costs per 65E-14, F.A.C.	$ (26,664)
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	$ 4,342,975
6	Maximum Available Earnings (Line 5 times 75%)	$ 3,257,231
7	Amount of State Funds Requiring Match	$ 1,993,523
8	Amount Due to Department (Subtract line 7 from line 6)	$ 1,263,708

SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
ACTUAL COST CENTER OPERATING AND CAPITAL BUDGET

AGENCY: GUIDANCE CLINIC OF THE MIDDLE KEYS, INC. DATE PREPARED: 12/22/09 INITIAL:

FINAL: X

CONTRACTS: MH 141 & KD 329-27 ACTUAL PERIOD: from 07/01/2008 to 06/30/2009

PART I: ACTUAL FUNDING SOURCES & REVENUES

STATE DESIGNATED SAMH COST CENTERS

STATE SAMH-FUNDED COST CENTERS

FUNDING SOURCES & REVENUES	Assess-ment	Case Manage-ment	Crisis Stabiliza-tion	Crisis Support	Drop-in	Interven-tion	Medical Services	Individual Therapy	Prevention	Outreach	Res Lvl 1	Res Lvl 2	Res Lvl 3	Substance Abuse Detox	Supported Housing
A	B_{1a}	B_{1b}	B_{1c}	B_{1d}	B_{1e}	B_{1f}	B_{1g}	B_{1h}	B_{1i}	B_{1j}	B_{1k}	B_{1l}	B_{1m}	B_{1n}	B_{1o}
IA. TOTAL STATE SAMH FUNDING															
(1a) From the District funding this contract	$ 1,374	$ 2,182	$ 1,009,566	$ -	$ 85,639	$ 7,924	$ 146,262	$ 7,814	$ 61,051	$ 2,242	$ 18,658	$ -	$ -	$ -	$ 71,819
(1b) From the District funding other contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) From Other Contracts (SFPC)	-	5,447	-	57,238	-	148,932	-	16,684	-	18,450	-	115,935	29,434	200,372	-
TOT. SAMH FUNDING =	1,374	7,628	1,009,566	57,238	85,639	156,856	146,262	24,498	61,051	20,693	18,658	115,935	29,434	200,372	71,819
IB. OTHER GOVT. FUNDING															
(1) Other State Agency Funding	-	-	-	-	-	-	-	-	-	-	-	87,859	110,038	-	-
(2) Medicaid	-	24	71,636	-	-	687	5,920	581	-	-	1,070	-	-	-	-
(3) Local Government	-	-	71,911	42,781	9,622	-	106,118	-	-	-	-	42,492	97,942	42,626	-
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOT. OTHER GOVT. FUNDING =	-	24	143,547	42,781	9,622	687	112,038	581	-	-	1,070	130,351	207,979	42,626	-
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments	-	(63)	40,790	-	-	(92)	6,291	4,364	-	-	2,549	4,556	37,737	1,102	-
(2) 3rd Party Payments (except Medicare)	-	(38)	44,483	-	-	-	(10,830)	5,069	-	-	(208)	-	-	1,827	-
(3) Medicare	-	-	173	-	-	-	(1,246)	-	-	-	-	-	-	(740)	-
(4) Contributions and Donations	-	-	-	-	-	-	79,826	-	-	-	-	35	653	-	-
(5) Other	-	-	19	-	-	-	-	-	-	-	-	-	11,751	-	-
(6) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOT. ALL OTHER REVENUES =	-	(101)	85,475	-	-	(92)	73,841	9,462	-	-	2,341	4,591	50,141	1,989	-
TOTAL PROJECTED FUNDING =	1,374	7,551	1,238,588	100,019	95,261	157,451	332,141	34,541	61,051	20,693	22,069	255,877	287,554	244,988	71,819

SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
ACTUAL COST CENTER OPERATING AND CAPITAL BUDGET

AGENCY: GUIDANCE CLINIC OF THE MIDDLE KEYS, INC. | DATE PREPARED: 12/22/09 | INITIAL: | FINAL: X

CONTRACTS: NH 161 & KD 228-27 | ACTUAL PERIOD: from 07/01/2008 to 06/30/2009

PART II: ACTUAL EXPENSES

STATE DESIGNATED SAMH COST CENTERS

STATE SAMH-FUNDED COST CENTERS

EXPENSE CATEGORIES	Assess-ment	Case Manage-ment	Crisis Stabiliza-tion	Crisis Support	Drop-in	Interven-tion	Medical Services	Individual Therapy	Prevention	Outreach	Res Lvl 1	Res Lvl 2	Res Lvl 3	Substance Abuse Detox	Supported Housing
A	B1-a	B1-b	B1-c	B1-d	B1-e	B1-f	B1-g	B1-h	B1-i	B1-j	B1-k	B1-l	B1-m	B1-n	B1-o
IIA. PERSONNEL EXPENSES															
(1) Salaries	$ 943	$ 5,601	$ 689,192	$ 102,320	$ 29,893	$ 49,745	$ 134,750	$ 32,460	$ 26,189	$ 10,543	$ 89,254	$ 45,784	$ 68,676	$ 188,978	$ 25,215
(2) Fringe Benefits	181	1,058	132,563	19,681	5,750	9,568	25,918	6,243	5,037	2,028	19,091	8,806	13,210	38,272	4,850
TOTAL PERSONNEL EXPENSES =	1,124	6,659	821,755	122,001	35,643	59,314	160,668	38,703	31,226	12,571	118,345	54,591	81,886	227,249	30,064
IIB. OTHER EXPENSES															
(1) Building Occupancy	34	200	83,836	-	9,750	625	18,172	1,182	-	77	12,926	16,634	24,713	26,639	120
(2) Professional Services	0	376	24,741	3,922	62	10,230	7,859	1,158	-	1,265	3,394	8,125	2,286	20,808	14
(3) Travel	3	16	4,378	-	174	149	3,042	97	-	8	610	2,241	3,381	1,074	-
(4) Equipment	0	2	2,893	-	773	12	18	9	-	1	401	692	1,028	792	2
(5) Food Services	-	-	22,210	-	3,817	-	-	-	-	-	3,426	10,821	16,232	6,769	-
(6) Medical and Pharmacy	-	-	24,032	-	203	-	11,154	-	-	-	3,587	2,705	1,085	8,083	-
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	2	13	4,841	-	1,732	40	153	79	-	5	748	1,093	1,624	1,478	11
(9) Internet Paid	15	90	32,778	-	2,125	257	1,035	534	-	35	5,066	5,221	9,243	10,008	42
(10) Operating Supplies & Expenses	7	40	12,852	-	2,528	358	657	256	-	15	2,343	1,989	2,942	3,024	16,250
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Denied Items	-	-	-	-	-	-	76,625	-	-	-	-	35	53	-	-
TOTAL OTHER EXPENSES =	62	738	212,262	3,922	21,175	11,671	121,728	3,315	-	1,404	32,401	50,547	62,566	77,344	16,439
TOT. PERSONNEL & OTH. EXP. =	1,186	7,297	1,034,017	125,923	56,817	70,985	282,394	42,018	31,226	13,974	150,746	105,138	144,451	314,593	46,503
IIC. DISTRIBUTED INDIRECT COSTS															
(a) Other Support Costs (Optional)	307	1,501	217,961	20,245	10,739	14,856	66,072	10,838	5,585	2,487	32,038	24,331	34,643	65,890	7,760
(b) Administration	146	861	122,553	14,308	6,613	8,403	34,111	5,174	3,603	1,611	17,892	12,673	17,421	37,245	5,312
TOT. DISTR'D INDIRECT COSTS =	453	2,362	340,514	34,555	17,352	23,259	100,183	16,012	9,188	4,098	49,932	37,004	52,064	103,134	13,072
TOTAL PROJECTED OPER. EXPENSES =	$ 1,639	$ 9,659	$ 1,374,531	$ 160,478	$ 74,170	$ 94,244	$ 382,577	$ 58,030	$ 40,414	$ 18,072	$ 200,678	$ 142,142	$ 196,515	$ 417,727	$ 59,575
IID. UNALLOWABLE COSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IIE. TOTAL SAMH LINES OF CREDIT EQUIVALENT =	-	-	-	-	-	-	11,029	-	-	-	-	-	-	-	-
TOT. ALLOWABLE PROJ'D OPERATING EXP., Excluding SAMH Credit Equivalent =	$ 1,639	$ 9,659	$ 1,374,531	$ 160,478	$ 74,170	$ 94,244	$ 371,548	$ 58,030	$ 40,414	$ 18,072	$ 200,678	$ 142,142	$ 196,515	$ 417,727	$ 59,575
IIF. CAPITAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

PART III: CERTIFICATION

I certify the above to be an accurate projection and in agreement with this agency's records and with the terms of this agency's contract with the department.

Lawrence K Bennett — Regional Controller — 12/22/2009

Title — Date

SUBSTANCE ABUSE & MENTAL HE
ACTUAL COST CENTER OPERATIN

AGENCY: GUIDANCE CLINIC OF T

CONTRACTS: KH 161 & K

PART I: ACTUAL FUNDING SOURCES

FUNDING SOURCES & REVENUES	Incidental Expenses	Aftercare	Info & Referral	Room & Bd Lvl 3	Clubhouse	Comp Serv Supp Team	Total for State SAMH-Funded Cost Centers (B_{1a}+...+B1i)	Total for Non-State-Funded SAMH Cost Centers	Tot. for All State Designated SAMH Cost Centers (C+D+E)	Non-SAMH Cost Center	Total Funding (F+G)
A	B_{1-p}	B_{1-q}	B_{1-q}	B_{1-r}	B_{1-s}	B_{1-t}	C	E	F	G	H
IA. TOTAL STATE SAMH FUNDING											
(1a) From the District funding this contract	$ 33,900	$ -	$ 17,823	$ 50,686	$ 20,341	$ 138,275	$ 1,675,555	$ -	$ 1,675,555	$ -	$ 1,675,555
(1b) From the District funding other contracts	-	-	-	-	-	-	-	-	-	-	-
(2) From Other Contracts (SFPC)	-	16,565	-	-	-	-	609,057	-	609,057	848	609,905
TOT. SAMH FUNDING =	33,900	16,565	17,823	50,686	20,341	138,275	2,284,612	-	2,284,612	848	2,285,460
IB. OTHER GOVT. FUNDING											
(1) Other State Agency Funding	-	-	-	-	-	-	197,897	-	197,897	328,996	526,892
(2) Medicaid	-	-	-	-	165,765	28,435	274,118	0	274,118	661,357	935,475
(3) Local Government	-	-	-	-	-	63,213	476,707	303,139	779,846	171,829	951,675
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-	-	-
TOT. OTHER GOVT. FUNDING =	-	-	-	-	165,765	91,648	948,721	303,140	1,251,860	1,162,181	2,414,042
IC. ALL OTHER REVENUES											
(1) 1st & 2nd Party Payments	-	1,011	-	-	(6,661)	7,973	99,587	-	99,587	1,102	100,689
(2) 3rd Party Payments (except Medicare)	-	-	-	-	2,098	17,455	59,665	-	59,665	-	59,665
(3) Medicare	-	-	-	-	(521)	(2,499)	(4,833)	-	(4,833)	-	(4,833)
(4) Contributions and Donations	-	-	-	-	3,378	-	83,691	-	83,691	1,655	85,346
(5) Other	-	-	-	-	14,132	-	25,902	42,612	68,514	4,680	73,195
(6) In-kind	-	-	-	-	-	-	-	-	-	-	-
TOT. ALL OTHER REVENUES =	-	1,011	-	-	12,426	22,928	264,012	42,612	306,624	7,437	314,062
TOTAL PROJECTED FUNDING =	33,900	17,577	17,823	50,686	198,531	252,851	3,497,344	345,752	3,843,096	1,170,467	5,013,563

SUBSTANCE ABUSE & MENTAL HE

ACTUAL COST CENTER OPERATIN

AGENCY: GUIDANCE CLINIC OF T

CONTRACTS: KH 181 & K

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES	Incidental Expenses	Aftercare	Info & Referral	Room & Bd Lvl 3	Clubhouse	Comp Serv Supp Team	Total for State SAMH-Funded Cost Centers (B_{1a}+...+B11)	Total for Non-State-Funded SAMH Cost Centers	Tot. for All State Designated SAMH Cost Centers (C+D+E)	Non-SAMH Cost Center	General Support	Administration	Total Expenses (F+G+H+I)
A	B1-p	B1-q	B1-q	B1-r	B1-s	B1-t	C	E	F	G	H	I	J
IIA. PERSONNEL EXPENSES													
(1) Salaries	$ -	$ 5,459	$ 19,741	$ -	$ 50,807	$ 178,026	$ 1,773,474	$ 39,733	$ 1,813,207	$ 242,813	$ 419,610	$ 86,119	$ 2,561,750
(2) Fringe Benefits	-	1,050	3,797	-	9,772	34,243	341,120	7,642	348,762	46,704	80,710	16,565	492,741
TOTAL PERSONNEL EXPENSES =	-	6,509	23,539	-	60,579	212,269	2,114,594	47,375	2,161,969	289,517	500,320	102,684	3,054,490
IIB. OTHER EXPENSES													
(1) Building Occupancy	-	244	684	-	18,125	4,253	216,931	-	216,931	1,068	30,511	28,761	277,269
(2) Professional Services	-	1,138	9	-	115	55	85,357	2,795	88,152	299	28,812	212,609	329,871
(3) Travel	-	0	57	-	324	787	16,201	1,764	17,965	575	2,711	19,608	40,859
(4) Equipment	-	10	5	-	1,435	38	8,210	40	8,250	131,822	36,284	3,070	179,226
(5) Food Services	-	-	-	-	7,089	-	70,366	-	70,366	-	-	268	70,634
(6) Medical and Pharmacy	34,379	-	-	-	377	94	85,679	33,390	119,069	-	343	-	119,412
(7) Subcontracted Services	-	-	-	47,196	5,212	-	52,408	-	52,408	404,314	-	-	456,722
(8) Insurance	-	16	46	-	3,217	292	15,380	-	15,380	16,756	7,722	69,744	109,813
(9) Interest Paid	-	92	313	-	3,946	1,804	73,705	-	73,705	451	8,958	2,053	85,168
(10) Operating Supplies & Expenses	-	30	139	-	4,885	1,213	49,128	754	49,882	19,398	97,607	25,454	183,339
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	3,378	-	83,091	-	83,091	-	1,355	-	84,446
TOTAL OTHER EXPENSES =	34,379	1,529	1,264	47,196	47,912	8,616	755,456	38,743	795,209	565,479	214,302	361,568	1,938,558
TOT. PERSONNEL & OTH. EXP. =	34,379	8,038	24,802	47,196	108,491	220,885	2,871,050	86,118	2,957,178	854,997	714,622	464,251	4,991,048
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	-	1,589	4,734	5,958	7,339	48,570	581,343	12,561	593,903	118,745	(714,622)	1,973	(0)
(b) Administration	-	942	2,891	5,203	11,338	26,181	334,583	9,659	344,242	95,318	-	(439,560)	-
TOT. DISTR'D INDIRECT COSTS =	-	2,530	7,625	11,161	18,677	72,750	915,926	22,220	938,145	214,063	(714,622)	(437,588)	(0)
TOTAL PROJECTED OPER. EXPENSES =	$ 34,379	$ 10,568	$ 32,428	$ 58,357	$ 127,168	$ 293,635	$ 3,786,976	$ 108,338	$ 3,895,324	$ 1,069,060	$ -	$ 26,664	$ 4,991,048
IID. UNALLOWABLE COSTS	-	-	-	-	-	-	-	-	-	-	-	26,664	26,664
IIE. TOTAL SAMH LINES OF CREDIT EQUIVALENT =	-	-	-	-	-	-	11,029	-	11,029	-	-	-	11,029
TOT. ALLOWABLE PROJ'D OPERATING EXP., Excluding SAMH Credit Equivalent =	$ 34,379	$ 10,568	$ 32,428	$ 58,357	$ 127,168	$ 293,635	$ 3,775,947	$ 108,338	$ 3,884,295	$ 1,069,060	$ -	$ -	$ 4,980,365
IIF. CAPITAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	-	$ -	-	$ -	$ -	$ -	-

PART III: CERTIFICATION

I certify the above to be an accurate projection and in

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
NOTES TO THE SCHEDULE OF STATE EARNINGS AND COST
CENTER ACTUAL EXPENSES AND REVENUE SCHEDULE
YEAR ENDED JUNE 30, 2009

General

The Schedule of State Earnings and Cost Center Actual Expenses and Revenues were prepared in accordance with the requirements in the State of Florida Department of Children and Families Contract KD228-27 and KH161.

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.

Schedule of Bed-Day Availability Payments
For Fiscal Year Ending 06/30/09

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
					(D-E)		(F x C)	(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	$323.77	4,015	896	3,119	1,009,566.00	1,009,838.63	$0.00
Children's SA	Substance Abuse Detox				0		$0.00	$0.00
Adult SA	Substance Abuse Detox	$204.94	1,226	207	1,019	$200,371.74	$208,833.86	$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 CLINIC OF THE MIDDLE KEYS, INC.

Schedule of Related Party Transaction Adjustments for the Fiscal Year Ending 06/30/09

Revenues From Grantee	Related Party	Allocation of Related Party Transactions Adjustment				
		State-Designated Cost Centers				
		1	2	3	Admin	Total
Rent	XXX					-
Services	XXX					-
Interest	XXX					-
Other Management Fees	XXX				180,000	180,000
Total Revenue From Grantee	XXX	-	-	-	180,000	180,000
Expenses Associated with Grantee Transactions						
Personnel Services	YYY					-
Depreciation	YYY					-
Interest	YYY					-
Other	YYY					180,000
Total Associated Expenses	YYY	-	-	-	-	180,000
Related Party Transaction Adjustment	ZZZ	ZZZ	ZZZ	ZZZ	-	-

CALLAGHAN GLASSMAN & MARGOLIS, L.L.C.
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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

The Board of Directors
Guidance Clinic of the Middle Keys, Inc.
3000 41 Street, Ocean
Marathon, Florida 33050

We have audited the Schedule of Expenditures of Federal Awards and State Financial Assistance of the Guidance Clinic of the Middle Keys, Inc. for the year ended June 30, 2009. The Schedule of Expenditures of Federal Awards and State Financial Assistance is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Schedule of Expenditures of Federal Awards and State Financial Assistance based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.650, Rules of the Auditor General, which require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on the state project occurred. An audit includes examining, on a test basis, evidence about Family Resource Center of South Florida, Inc. and Subsidiary's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Guidance Clinic of the Middle Keys, Inc.'s compliance with those requirements.

To the Board of Directors
Guidance Clinic of the Middle Keys, Inc.

In our opinion, the Schedule of Expenditures of Federal Awards and State Financial Assistance referred to above presents fairly, in all material respects, the financial position of Guidance Clinic of the Middle Keys, Inc. for the year ended June 30, 2009 in conformity with United States of America generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated January 12, 2010 on our consideration of Guidance Clinic of the Middle Keys, Inc.'s financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. This report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Callaghan Glassmith
Certified Public Accountants

January 12, 2010

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2009

FEDERAL/STATE AGENCIES PASS THROUGH GRANTOR PROGRAM TITLE	CFDA CFSA NUMBER	CONTRACT PASS-THROUGH AWARD NUMBER	EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
FEDERAL AWARDS PROGRAMS:				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
PASSED THROUGH RURAL HUMAN NETWORK:				
HEALTH RESOURCES AND SERVICES ADMINISTRATION RURAL HEALTH OUTREACH	93.912	1D04RH06933	$42,612	$0
PASS-THROUGH:				
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES				
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS	93.150	KH161	72,248	
PREVENTION SERVICES CHILD/ADOLESCENT SUBSTANCE ABUSE SERVICES	93.959	KH161	61,051	
PASS-THROUGH:				
SOUTH FLORIDA PROVIDR COALITION, INC.				
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959	KD228-27	434,190	
TOTAL EXPENDITURES OF FEDERAL AWARDS			$810,101	
STATE FINANCIAL ASSISTANCE PROJECTS:				
STATE OF FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES				
COMMUNITY FORENSIC BEDS	60.114	KH161	$20,000	
CHILDREN'S MENTAL HEALTH COMMUNITY SUPPORT SERVICES	60.055	KH161	62,302	
ADULT COMMUNITY MENTAL HEALTH COMMUNITY SUPPORT SERVICES	60.053	KH161	439,486	47,198
INDIGENT PSYCHIATRIC OUTPATIENT SERVICES	60.039	KH161	2,236	
ADULT COMMUNITY MENTAL HEALTH EMERGENCY STABILIZATION	60.054	KH161	19,827	
BAKER ACT	60.008	KH161	969,639	
STATE OF FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES PASSED THROUGH:				
SOUTH FLORIDA PROVIDER COALITION, INC.				
DETOXIFICATION COMMUNITY SUBSTANCE ABUSE SERVICES	60.031	KD228-27	105,568	
TREATMENT AND AFTERCARE COMMUNITY SUBSTANCE ABUSE SERVICES	60.033	KD228-27	30,105	
TREATMENT AND AFTERCARE CHILD/ADOL SUBSTANCE ABUSE SERVICES	60.030	KD228-27	40,907	
STATE OF FLORIDA DEPARTMENT OF CORRECTIONS				
NON-SECURE DRUG TREATMENT PROGRAM	70.016	C2172	169,386	
STATE OF FLORIDA COMMISSION FOR THE TRANSPORTATION OF THE DISADVANTAGED	55.001	AP662	271,160	
STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION				
5310 VEHICLE GRANT	20.513	N/A	67,902	
TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE			$2,238,536	

PLEASE READ THE INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON SUPPLEMENTAL INFORMATION

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2009

1. General

The accompanying schedule of expenditures of federal awards and state financial assistance presents the activity of all federal awards and state financial assistance programs of Guidance Clinic of the Middle Keys, Inc. for the year ended June 30, 2009. The Organization's reporting entity is described in Note 1 to the Organization's financial statements. Federal awards and State financial assistance expended from federal and state agencies, and federal awards and state financial assistance passed through other government agencies, are included on the schedule.

2. Basis of Accounting

The accompanying schedule of expenditures of federal awards and state financial assistance is presented using the accrual basis of accounting, which is described in Note 1 to the Organization's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and Chapter 10.650 Rules of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERANL 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 Clinic of the Middle Keys, Inc.
3000 41 Street, Ocean
Marathon, Florida 33050

We have audited the consolidated financial statements of Guidance Clinic of the Middle Keys, Inc., as of and for the year ended June 30, 2009, and have issued our report thereon dated January 12, 2010. 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 Governmental Auditing Standards, issued by the Comptroller General of the United States

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Guidance Clinic of the Middle Keys, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Guidance Clinic of the Middle Keys, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Guidance Clinic of the Middle Keys, Inc.'s internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

To the Board of Directors of
Guidance Clinic of the Middle Keys, Inc.

Internal Controls over Financial Reporting (continued)
A material weakness is a significant deficiency or combinations of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether Guidance Clinic of the Middle Keys, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters, that are required to be reported under Government Auditing Standards.

This report is intended for the information and use of the board of directors, management and state and local awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

January 12, 2010

Callaghan Blossman LLP
Certified Public Accountants

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON THE INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors of
Guidance Clinic of the Middle Keys, Inc.
3000 41 Street, Ocean
Marathon, Florida 33050

Compliance

We have audited the compliance of Guidance Clinic of the Middle Keys, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. Guidance Clinic of the Middle Keys, 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 Responses. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state projects is the responsibility of Guidance Clinic of the Middle Keys, Inc.'s management. Our responsibility is to express an opinion on Guidance Clinic of the Middle Keys, Inc.'s compliance based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and a state project occurred. An audit includes examining, on a test basis, evidence about Guidance Clinic of the Middle Keys, 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. Our audit does not provide a legal determination on Guidance Clinic of the Middle Keys, Inc.'s compliance with those requirements.

To the Board of Directors of
Guidance Clinic of the Middle Keys, Inc.

In our opinion, Guidance Clinic of the Middle Keys, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state projects for the year ended June 30, 2009.

Internal Control Over Compliance

The management of Guidance Clinic of the Middle Keys, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the Organization's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state projects in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program or state project such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program or state project that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that result in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be a material weaknesses, as defined above.

To the Board of Directors of
Guidance Clinic of the Middle Keys, Inc.

This report is intended solely for the information and use of the Guidance Clinic of the Middle Keys, Inc.'s board of directors, management and federal, state and local awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other that these specified parties.

Callaghan Glassman LLP
Certified Public Accountants

January 12, 2010

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FEDERAL PROGRAMS AND STATE PROJECTS
YEAR ENDED JUNE 30, 2009

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements — Unqualified

Internal control over financial reporting:
Material weakness(es) identified? _____ yes __X__ no
Reportable condition(s) identified not Considered to be material weaknesses _____ yes __x__ none reported

Noncompliance material to financial statements noted _____ yes __X__ no

Federal Awards & State Financial Assistance

Internal control over major federal programs and/or state project:
Material weakness(es) identified? ___ yes __x__ no
Reportable condition(s) identified not considered to be material weaknesses(es) _____ yes __X__ none reported

Type of auditor's report issued on compliance for major federal programs and/or state projects: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a) and/or 10.656 ____ yes __x__ no

Identification of major federal programs And state projects:

Name of Federal Program of Cluster	CFDA Number(s)
Block Grant for Prevention and Treatment of Substance Abuse	93.959

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FEDERAL PROGRAMS AND STATE PROJECTS
YEAR ENDED JUNE 30, 2009 (Continued)

Name of State Project	CFSA Number(s)
Baker Act	60.006
Adult Community Mental Health Community Support Services	60.053

Dollar threshold used to distinguish between Type A and Type B programs for federal awards: $ 300,000

Dollar threshold used to distinguish between Type A and Type B projects for major state Financial assistance: $1,119,268

Auditee qualified as low-risk auditee pursuant to OMB Circular A-133 X YES ____ NO

SECTION II – FINANCIAL STATEMENT FINDINGS

NONE REPORTED

SECTION III – FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE FINDINGS AND RESPONSES

NONE REPORTED

SECTION IV – FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE SUMMARY OF PRIOR AUDIT FINDINGS

NONE REPORTED

SECTION V – FINANCIAL ASSISTANCE – MANAGEMENT LETTER

THERE IS NO MANAGEMENT LETTER

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

FOR THE YEAR ENDED JUNE 30, 2009

ATTACHMENT G – FY 2009 AUDIT REPORT

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To the Board of Directors
Mental Health Care Center of the Lower Keys, Inc.
3000 41 Street, Ocean
Marathon, Florida 33050

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying Statement of Financial Position of Mental Health Care Center of the Lower Keys, Inc., as of June 30, 2009, and the related Statements of Activities; Functional Expenses; and Cash Flows for the years the ended. These Financial Statements are the responsibility of the Organization's Management. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by Management, as well as evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the Financial Statements referred to above present fairly, in all material respects, the financial position of Mental Health Care Center of the Lower Keys, Inc. as of June 30, 2009 and the changes in its net assets and cash flows for the year then ended, in conformity with generally accepted accounting principles in the United States of America.

To the Board of Directors
Mental Health Care Center of the Lower Keys, Inc.

In accordance with Government Auditing Standards, we have also issued a report dated January 12, 2010, on our consideration of Mental Health Care Center of the Lower Keys, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be considered in assessing the results of our audit.

Callaghan Blassom + Co
Certified Public Accountants

January 12, 2010

MENTAL HEALTH CARE CENTER OR THE LOWER KEYS, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2009

ASSETS

CURRENT ASSETS (NOTE 1)		
Cash and Cash Equivalents	$ 249,157	
Grant Receivables	419,591	
Patient Receivables Net Allowance for Doubtful Accounts of $92,708	20,527	
Prepaid Expenses	17,766	
TOTAL CURRENT ASSETS		$ 707,041
FIXED ASSETS (NOTES 1 & 2)		
Fixed Assets	1,522,044	
Less: Accumulated Depreciation	1,060,130	
NET BOOK VALUE		461,914
OTHER ASSETS (NOTE 1)		
Investments	40,608	
Security Deposits	1,908	
Prepaid Finance Costs	4,542	
TOTAL OTHER ASSETS		47,058
TOTAL ASSETS		$1,216,013

Please Read the Accompanying Independent Auditors' Report and Notes to the Financial Statements

MENTAL HEALTH CARE CENTER OR THE LOWER KEYS, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2009

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts Payable	$ 88,807	
Accrued Compensation and Benefits	56,380	
Line of Credit	297,964	
Current Portion of Long-Term Debt	58,182	
TOTAL CURRENT LIABILITIES		$ 501,333
OTHER LIABILITIES		
Advances From Related Parties (NOTE 4)	695,727	
Long-Term Debt (NOTE 3)	338,435	
Less: Current Portion of Long-Term Debt	58,182	
TOTAL OTHER LIABILITIES		975,980
TOTAL LIABILITIES		1,477,313
NET ASSETS - UNRESTRICTED		(261,300)
TOTAL LIABILITIES AND NET ASSETS		$ 1,216,013

Please Read the Accompanying Independent Auditors' Report and Notes to the Financial Statements

MENTAL HEALTH CARE CENTER OR THE LOWER KEYS, INC.
STATEMENTS OF ACTIVITIES
JUNE 30, 2009

CHANGES IN NET ASSETS - UNRESTRICTED		
PUBLIC SUPPORT AND REVENUES		
PROGRAM SERVICE FEES:		
Grants and Contracts	$ 2,763,631	
Client Fees and Other Third Party Payors	27,799	
Cash Contributions	100	
TOTAL PUBLIC SUPPORT AND REVENUE		$ 2,791,530
OTHER REVENUES:		
Interest Income	117	
Miscellaneous Income	2,189	
TOTAL OTHER REVENUES		2,306
TOTAL PUBLIC SUPPORT AND REVENUES - UNRESTRICTED		2,793,836
EXPENSES		
PROGRAM SERVICE EXPENSES		2,152,082
SUPPORT SERVICES:		
General Support and Administrative	796,988	
Depreciation and Amortization	71,206	
TOTAL SUPPORTING SERVICES		868,194
TOTAL EXPENSES		3,020,276
(DECREASE) IN NET ASSETS (UNRESTRICTED)		(226,440)
NET ASSETS - UNRESTRICTED - BEGINNING OF YEAR		(34,860)
NET ASSETS - UNRESTRICTED - END OF YEAR		$ (261,300)

Please Read the Accompanying Independent Auditors' Report and Notes to the Financial Statements

MENTAL HEALTH CARE CENTER OR THE LOWER KEYS, INC.
STATEMENTS OF CASH FLOWS
JUNE 30, 2009

CASH FLOWS FROM OPERATING ACTIVITIES		
(Decrease) in Net Assets	$(226,440)	
Adjustments to Reconcile Change in Net assets to Net Cash Used by Operating Activities:		
Depreciation and Amortization	71,206	
(Increase) Decrease in Assets:		
Grants Receivable	33,760	
Patient Receivables	10,790	
Prepaid Expenses	(27,586)	
Increase (Decrease) in Liabilities:		
Accounts Payable	(10,468)	
Accrued Compensation and Benefits	(39,625)	
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES		$(188,363)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Prepaid Finance Costs	2,505	
Advances From Related Parties	255,391	
Long-Term Debt Repayment	(36,070)	
NET CASH FLOWS PROVIDED BY FINANCING ACTIVITIES		221,826
NET (DECREASE) IN CASH AND CASH EQUIVALENTS		33,463
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR		215,694
CASH AND CASH EQUIVALENTS - END OF YEAR		$ 249,157

Interest paid for the year ended June 30, 2009 was $53,262.

Please Read the Accompanying Independent Auditors' Report and Notes to the Financial Statements

ATTACHMENT G – FY 2009 AUDIT REPORT

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2009

	OUTPATIENT	MEDICAL SERVICES	CASE MANAGEMENT	CRISIS SUPPORT	ASSESSMENT	INTERVENTION	T.A.S.C.	COMP COMM SERV TEAM	IN HOME/ ON SITE	INFORMATION AND REFERRAL	INCIDENTAL	TOTAL PROGRAM	OTHER SAMH SERVICES	GENERAL SUPPORT	ADMINISTRATION	TOTAL
SONNEL EXPENSES																
ERSONNEL SERVICES	113,087	215,717	30,019	69,570	64,998	104,627	10,724	340,150	135,433	5,883	0	1,090,208	443,236	255,247	184,874	1,971,565
AYROLL TAXES AND EMPLOYEE BENEFITS	20,124	38,387	5,342	12,380	11,567	18,619	1,908	60,531	24,101	1,047	0	194,006	78,875	45,422	43,121	351,424
TOTAL PERSONNEL EXPENSES	133,211	254,104	35,361	81,950	76,565	123,246	12,632	400,681	159,534	6,930	0	1,284,214	522,111	300,669	227,995	2,334,989
ER EXPENSES																
UILDING OCCUPANCY	6,632	12,650	1,760	4,080	2,856	2,334	629	19,348	7,942	345	0	59,176	0	14,969	17	74,162
ROFESSIONAL SERVICES	2,381	44,164	0	0	5,610	15,542	1,258	0	0	10,000	3,248	82,583	0	0	164,289	246,872
RAVEL, CONFERENCES AND MEETINGS	220	5,853	45	0	0	1,131	0	2,790	5,584	0	0	15,623	3,502	1,995	4,878	25,998
QUIPMENT COSTS	2,367	4,516	628	1,456	1,019	833	225	7,121	2,835	123	0	21,123	0	5,343	0	26,466
ent	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EDICAL AND PHARMACY	309	359	0	0	0	0	0	0	0	0	47,401	48,071	280	0	163	48,514
UBCONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NSURANCE	1,309	2,498	348	806	753	1,212	124	3,939	1,568	68	0	12,625	5,132	2,956	2,284	22,997
NTEREST	4,764	9,087	1,265	2,930	2,051	1,677	452	14,329	5,705	248	0	42,508	0	10,753	0	53,261
PERATING SUPPLIES AND EXPENSES	5,066	9,952	1,137	10,020	1,844	2,288	454	14,905	5,665	223	0	51,555	3,579	10,577	50,100	115,811
TOTAL OTHER EXPENSES	23,028	89,079	5,183	19,292	14,133	25,418	3,142	63,032	28,299	11,007	50,651	333,264	12,493	46,593	221,731	614,081
TOTAL EXPENSES BEFORE DEPRECIATION AND AMORTIZATION	156,239	343,183	40,544	101,242	90,698	148,664	15,774	463,713	188,833	17,937	50,651	1,617,478	534,604	347,262	449,726	2,949,070
PRECIATION AND AMORTIZATION	6,117	11,669	1,624	3,763	2,634	2,153	580	18,400	7,326	318	0	54,584	0	13,807	2,815	71,206
TOTAL OPERATING EXPENSES	162,356	394,952	42,169	105,005	93,332	150,817	16,354	482,113	196,159	18,255	50,651	1,672,062	534,604	361,069	452,541	3,020,276

PLEASE READ THE ACCOMPANYING INDEPENDENT AUDITORS' REPORT AND
NOTES TO THE FINANCIAL STATEMENTS

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Purpose of the Organization

The Mental Health Care Center of the Lower Keys, Inc. D/B/A the "Care Center for Mental Health", was incorporated under the laws of the State of Florida as a non-profit corporation. The Mental Health Care Center of the Lower Keys, Inc. has been recognized by the Internal Revenue Service as tax exempt under Section 501(c)(3) of the Internal Revenue Code and files information returns accordingly. The Internal Revenue Service does not consider the Center a private foundation as it is publicly supported.

Basis of Accounting

The organization uses the accrual method of accounting as prescribed by generally accepted accounting principles in the United States of America.

Income Taxes

The Mental Health Care Center of the Lower Keys, Inc. received a determination from the Internal Revenue Services indicating that it is tax exempt under Internal Revenue Code Section 501 (c)(3). It is classified as an organization that is not a private foundation under section 509(a) of the Internal Revenue Code; accordingly, no provisions for income taxes has been recorded in the accompanying financial statements. The Federal Identification # is 59-2331362.

Use of Estimates

The preparation of financial statements in conformity with United States of America generally accepted accounting principles require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Cash and Cash Equivalent consist of cash held in checking accounts and is considered highly liquid. At various times during the fiscal year, the Organization's cash balance exceeded the federally insured limit. At June 30, 2009 cash was $249,157. Management believes the organization is not exposed to any significant credit risk on cash and cash equivalents.

Fixed Assets

Purchased fixed assets are capitalized at cost. Major renewals and betterments are capitalized while minor renewals and betterments are expensed as incurred. Donations of property and equipment are recorded at fair market value at the time of donation. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit instructions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how those donated assets must be maintained, the Mental Health Care Center of the Lower Keys, Inc. reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Mental Health Care Center of the Lower Keys, Inc. reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the various classes of assets. The estimated useful live of the principal classes of assets are as follows:

Classification	Years
Buildings and improvements	20-40
Equipment, furniture and fixtures	3-10

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepaid Financing Costs

Costs relating to the issuance of long-term debt are capitalized and are amortized using the straight-line method over the term of the debt agreement.

Investments

Investments consist of United States government obligations, consisting of maturities less than one year, stated at cost, which approximates fair value.

Long-Term Obligations

Long term debt and other long-term obligations are reported as liabilities in the Mental Health Care Center of the Lower Keys, Inc.'s balance sheets. Prepaid costs associated with long-term debt are reported as "non current assets" and amortized over the term of the related debt.

NOTE 2 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following for the years ended June 30:

	2009	2008
Land	$ 144,000	$ 144,000
Building and Improvements	1,108,009	1,108,009
Furniture and Equipment	270,035	270,035
	1,522,044	1,522,044
Less: Accumulated Depreciation	1,060,130	988,923
	$ 461,914	$ 533,121

Depreciation expense for the year ended June 30, 2009 was $71,206.

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 3 - LONG-TERM DEBT

Long-term debt consists of the following:

	2009
Mortgage payable, collateralized by real property, equipment, accounts receivable, deposits, investments, fixtures, and proceeds of various government contracts, payable in monthly installments of $7497.14 including interest at 6.75%, matures June, 2012.	$ 338,435
Less current portion	58,182
Net Long Term Debt	$ 280,253

Long-term debt matures as follows:

2010	$58,182
2011	76,159
2012	145,912
2013	-
2014 and	-
Thereafter	-
	$ 280,253

NOTE 4 - RELATED ORGANIZATIONS

On June 1, 2005, Mental Health Care of the Lower Keys, Inc. entered into an Agreement and Plan of Assumption and an affiliation agreement with WestCare Foundation, Inc. a not-for-profit public benefit, corporation as is the Mental Health Care Center of the Lower Keys, Inc. The amount owed to Westcare Foundation as of June 30, 2009 was $276,336. The management fees the Care Center was assessed by WestCare Foundation, Inc. was $96,000. The Village South, Inc. is owed $210,000. The Guidance Clinic of the Middle Keys, Inc. is owed $209,391.

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2009

NOTE 5 - ECONOMIC DEPENDENCY

Mental Health Care Center of the Lower Keys, Inc. receives a significant portion of its support and revenues from the State of Florida Department of Children and Families; and the local governments of Monroe County and the City of Key West. It represents approximately 78% of support and revenues. A significant reduction in the level of this funding were to occur, could have an adverse effect on the Organization's programs and activities.

NOTE 6 - SUBSEQUENT EVENTS

On October 13, 2009, the Mental Health Care Center of the Lower Keys, Inc. merged with the Guidance Clinic of the Middle Keys, Inc. As the "surviving corporation," the Guidance Clinic of the Middle Keys, Inc. assumed all contracts, grants and licenses as well as all physical assets and employees of the Mental Health Care Center of the Lower Keys, Inc. In addition, the name of the surviving corporation was changed to Guidance/Care Center, Inc.

NOTE 7 - EMPLOYEE BENEFIT PLAN

Westcare Foundation, Inc. and affiliates have retirement plans covering substantially all employees. Under the plans, Westcare contributes, at the discretion of the Board of Directors, an amount up to 15% of the annual salary of employees.

NOTE 8 - PATIENT COSTS

Patient costs are included in allowance for bad debts in order to be consistent with the Guidance Clinic of the Middle Keys, Inc., which is the Organization they are merging with.

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON SUPPLEMENTAL INFORMATION

To the Board of Directors of
Mental Health Care Center of the Lower Keys, Inc.
3000 41 Street, Ocean
Marathon, Florida 33050

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental information included on pages 14 to 36 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Government, and Non-Profit Organizations", Chapter 10.650, the Rules of the Auditor General, and the State of Florida Department of Children and Families and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Callaghan Glassman & G
Certified Public Accountants

January 12, 2010

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.

Schedule of State Earnings for Fiscal Year ending 06/30/09

1	**Total Expenditures**	$ 3,020,276
2	**Less Other State and Federal Funds**	$ (30,239)
3	**Less Non-Match SAMH Funds**	$ (976,365)
4	**Less Unallowable Costs per 65E-14, F.A.C.**	$ (59,806)
5	**Total Allowable Expenditures** (Sum of lines 1, 2, 3, and 4)	$ 1,953,866
6	**Maximum Available Earnings** (Line 5 times 75%)	$ 1,465,400
7	**Amount of State Funds Requiring Match**	$ 834,399
8	**Amount Due to Department** (Subtract line 7 from line 6)	$ 631,001

for State Contracts KH158 and KD228-32

SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
ACTUAL COST CENTER OPERATING AND CAPITAL BUDGET

AGENCY: THE CARE CENTER FOR MENTAL HEALTH, INC.

INITIAL:
FINAL: X

CONTRACTS: KH 158 & KD 228-32

PART I: ACTUAL FUNDING SOURCES & REVENUES

STATE DESIGNATED SAMH COST CENTERS
STATE SAMH-FUNDED COST CENTERS

FUNDING SOURCES & REVENUES	Assess-ment	Case Manage ment	Crisis Support	In-Home/ On-Site	Intervention	Medical Services	Individual Therapy	TASC	Incidental Expenses	Info & Referral	Comp Serv Supp Team	Total for State SAMH-Funded Cost Centers (B_{1a}+...+B_{1l})
A	B_{1a}	B_{1b}	B_{1c}	B_{1d}	B_{1e}	B_{1f}	B_{1g}	B_{1h}	B_{1i}	B_{1j}	B_{1k}	C
IA. TOTAL STATE SAMH FUNDING												
(1a) From the District funding this contract	$ 33,307	$ 44,448	$ 119,014	$ 206,888	$ 17,293	$ 335,759	$ 67,498	$ -	$ -	$ 10,069	$ 537,796	$ 1,372,071
(1b) From the District funding other contracts	-	-	-	-	-	-	-	-	-	-	-	-
(2) From Other Contracts (SFPC)	81,869	-	-	-	232,651	-	28,762	18,355	47,403	-	-	409,039
TOT. SAMH FUNDING =	115,176	44,448	119,014	206,888	249,944	335,759	96,259	18,355	47,403	10,069	537,796	1,781,111
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding	-	-	-	-	-	-	168	-	-	-	-	168
(2) Medicaid	4	220	-	-	80	1,830	1,173	-	-	-	1,817	5,234
(3) Local Government	-	-	18,989	-	-	54,257	75	-	-	-	198,028	271,350
(4) Federal Grants and Contracts	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-	-	-	-
TOT. OTHER GOVT. FUNDING =	4	220	18,989	-	80	56,187	1,416	-	-	-	199,845	276,751
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments	2,767	3	0	6	58	10,618	4,088	-	-	-	5,561	23,099
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	100	-	16,171	-	-	-	61,951	-	-	-	118	78,340
(6) In-kind	-	-	-	-	-	-	-	-	-	-	-	-
TOT. ALL OTHER REVENUES =	2,867	3	16,171	6	58	10,618	66,039	-	-	-	5,679	101,439
TOTAL PROJECTED FUNDING =	118,047	44,672	154,174	206,894	250,090	402,564	163,714	18,355	47,403	10,069	743,320	2,159,301

SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
ACTUAL COST CENTER OPERATING AND CAPITAL BUDGET

AGENCY: THE CARE CENTER FOR MENTAL HEALTH, INC.

INITIAL:
FINAL: X

CONTRACTS: KH 158 & KD 228-32

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES	STATE DESIGNATED SAMH COST CENTERS											
	STATE SAMH-FUNDED COST CENTERS											
	Assess-ment	Case Manage ment	Crisis Support	In-Home/ On-Site	Interven-tion	Medical Services	Individual Therapy	TASC	Incidental Expenses	Info & Referral	Camp Serv Supp Team	Total for State SAMH-Funded Cost Centers (B_{1a}+...+B1l)
A	B1-a	B1-b	B1-c	B1-d	B1-e	B1-f	B1-g	B1-h	B1-i	B1-j	B1-k	C
IIA. PERSONNEL EXPENSES												
(1) Salaries	$ 64,998	$ 30,019	$ 69,570	$ 135,433	$ 104,837	$ 215,717	$ 113,067	$ 19,724	$ -	$ 5,883	$ 340,160	$ 1,090,207
(2) Fringe Benefits	11,567	5,342	12,380	24,101	18,819	38,387	20,124	1,908	-	1,047	60,531	194,005
TOTAL PERSONNEL EXPENSES =	76,565	35,361	81,950	159,533	123,245	254,104	133,211	12,533	-	6,930	400,680	1,284,213
IIB. OTHER EXPENSES												
(1) Building Occupancy	4,575	2,820	6,535	12,722	3,739	20,264	10,623	1,007	-	553	31,964	94,792
(2) Professional Services	5,610	-	-	-	15,942	44,184	2,361	1,258	3,248	10,000	-	82,582
(3) Travel	-	45	-	5,584	1,131	5,853	220	-	-	-	2,790	15,624
(4) Equipment	1,935	1,193	2,764	5,381	1,581	8,571	4,493	426	-	234	13,515	40,092
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	359	309	-	47,403	-	-	48,070
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	753	348	806	1,568	1,212	2,496	1,308	124	-	68	3,939	12,624
(9) Interest Paid	2,051	1,265	2,931	5,705	1,677	8,087	4,764	452	-	248	14,329	42,509
(10) Operating Supplies & Expenses	1,844	1,137	10,020	5,864	2,290	9,952	5,064	455	-	223	14,907	51,556
(11) Other	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	16,768	6,807	23,056	36,825	27,571	100,748	29,144	3,722	50,651	11,325	81,433	387,849
TOT. PERSONNEL & OTH. EXP. =	93,332	42,168	105,005	196,159	150,817	354,852	162,356	16,254	50,651	18,255	482,113	1,672,062
IIC. DISTRIBUTED INDIRECT COSTS												
(a) Other Support Costs (Optional)	15,305	7,088	16,351	31,889	24,636	50,793	26,628	2,525	-	1,385	80,093	256,793
(b) Administration	16,616	7,531	18,596	34,880	26,836	62,044	28,905	2,888	7,747	3,904	85,989	295,005
TOT. DISTR'D INDIRECT COSTS =	31,921	14,599	34,947	66,769	51,471	112,837	55,533	5,413	7,747	4,389	166,082	551,798
TOTAL PROJECTED OPER. EXPENSES =	$ 125,253	$ 56,767	$ 139,952	$ 262,928	$ 202,288	$ 467,689	$ 217,888	$ 21,767	$ 58,398	$ 22,644	$ 648,195	$ 2,223,770
IID. UNALLOWABLE COSTS	-	-	-	-	-	-	-	-	-	-	-	-
IIE. TOTAL SAMH LINES OF CREDIT EQUIVALENT =	-	-	-	-	-	14,972	-	-	-	-	-	14,972
TOT. ALLOWABLE PROJ'D OPERATING EXP., Excluding SAMH Credit Equivalent =	$ 125,253	$ 56,767	$ 139,952	$ 262,928	$ 202,288	$ 452,717	$ 217,888	$ 21,767	$ 58,398	$ 22,644	$ 648,195	$ 2,208,798
IIF. CAPITAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-

PART III: CERTIFICATION

I certify the above to be an accurate projection and in agreement with this agency's records and with the terms of this agency's contract with the department.

Regional Controller — Title

12/28/2009 — Date

SUBSTANCE ABUSE & MENTAL HE
ACTUAL COST CENTER OPERATIN(

AGENCY: THE CARE CENTER FOF

CONTRACTS: KH 158 & K

PART I: ACTUAL FUNDING SOURCES &

FUNDING SOURCES & REVENUES	Total for Non-State-Funded SAMH Cost Centers	Tot. for All State Designated SAMH Cost Centers (C+D+E)	Non-SAMH Cost Center	Total Funding (F+G)
A	E	F	G	H
IA. TOTAL STATE SAMH FUNDING				
(1a) From the District funding this contract	$ -	$ 1,372,071	$ -	$ 1,372,071
(1b) From the District funding other contracts	-	-	-	-
(2) From Other Contracts (SFPC)	-	409,039	1,453	410,493
TOT. SAMH FUNDING =	-	1,781,111	1,453	1,782,564
IB. OTHER GOVT. FUNDING				
(1) Other State Agency Funding	30,071	30,239	-	30,239
(2) Medicaid	-	5,234	70	5,304
(3) Local Government	312,155	583,505	-	583,505
(4) Federal Grants and Contracts	-	-	-	-
(5) In-kind from local govt. only	-	-	-	-
TOT. OTHER GOVT. FUNDING =	342,226	618,977	70	619,047
	==========	==========	==========	==========
IC. ALL OTHER REVENUES				
(1) 1st & 2nd Party Payments	223	23,322	(826)	22,496
(2) 3rd Party Payments (except Medicare)	-	-	-	-
(3) Medicare	-	-	-	-
(4) Contributions and Donations	-	-	100	100
(5) Other	288,984	367,323	2,306	369,629
(6) In-kind	-	-	-	-
TOT. ALL OTHER REVENUES =	289,207	390,645	1,579	392,225
	==========	==========	==========	==========
TOTAL PROJECTED FUNDING =	631,432	2,790,734	3,102	2,793,836
	==========	==========	==========	==========

SUBSTANCE ABUSE & MENTAL HE
ACTUAL COST CENTER OPERATIN

AGENCY: THE CARE CENTER FO

CONTRACTS: KH 158 & K

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES	Total for Non-State-Funded SAMH Cost Centers	Tot. for All State Designated SAMH Cost Centers (C+D+E)	Non-SAMH Cost Center	General Support	Administration	Total Expenses (F+G+H+I)
A	E	F	G	H	I	J
IIA. PERSONNEL EXPENSES						
(1) Salaries	$ 443,236	$ 1,533,443	$ -	$ 255,247	$ 184,874	$ 1,973,565
(2) Fringe Benefits	78,875	272,880	-	45,422	43,121	361,423
TOTAL PERSONNEL EXPENSES =	522,111	1,806,324	-	300,669	227,995	2,334,988
IIB. OTHER EXPENSES						
(1) Building Occupancy	-	94,792	-	23,978	17	118,787
(2) Professional Services	-	82,592	-	-	164,289	246,872
(3) Travel	3,502	18,126	-	1,995	4,878	25,999
(4) Equipment	-	40,092	-	10,141	2,815	53,048
(5) Food Services	-	-	-	-	-	-
(6) Medical and Pharmacy	280	48,351	-	-	163	48,513
(7) Subcontracted Services	-	-	-	-	-	-
(8) Insurance	5,132	17,756	-	2,958	2,284	22,986
(9) Interest Paid	-	42,509	-	10,793	-	53,282
(10) Operating Supplies & Expenses	3,578	55,134	-	10,578	50,100	115,812
(11) Other	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	12,493	400,342	-	60,405	224,546	685,288
TOT. PERSONNEL & OTH. EXP. =	534,604	2,206,666	-	361,069	452,541	3,020,276
IIC. DISTRIBUTED INDIRECT COSTS						
(a) Other Support Costs (Optional)	104,358	361,069	-	(361,069)	-	(0)
(b) Administration	97,730	392,735	-	-	(392,735)	-
TOT. DISTR'D INDIRECT COSTS =	202,098	753,804	-	(361,069)	(392,735)	(0)
TOTAL PROJECTED OPER. EXPENSES =	$ 736,700	$ 2,960,470	$ -	$ -	$ 59,806	$ 3,020,276
IID. UNALLOWABLE COSTS	-	-	-	-	59,806	59,806
IIE. TOTAL SAMH LINES OF CREDIT EQUIVALENT =	-	14,972	-	-	-	14,972
TOT. ALLOWABLE PROJ'D OPERATING EXP., Excluding SAMH Credit Equivalent =	$ 736,700	$ 2,945,498	$ -	$ -	$ -	$ 2,945,498
IIF. CAPITAL EXPENDITURES	$ -	-	$ -	$ -	$ -	-

PART III: CERTIFICATION

I certify the above to be an accurate projection and in

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.
NOTES TO THE SCHEDULE OF STATE EARNINGS AND COST
CENTER ACTUAL EXPENSES AND REVENUE SCHEDULE
YEAR ENDED JUNE 30, 2009

General

The Schedule of State Earnings and Cost Center Actual Expenses and Revenues were prepared in accordance with the requirements in the State of Florida Department of Children and Families Contract KH158 and KD228-32.

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.

Schedule of Related Party Transaction Adjustments for the Fiscal Year Ending 06/30/09

Revenues From Grantee	Related Party	Allocation of Related Party Transactions Adjustment				
		State-Designated Cost Centers				
		1	2	3	Admin	Total
Rent	XXX					-
Services	XXX					-
Interest	XXX					-
Other Management Fees	XXX				96,000	96,000
Total Revenue From Grantee	XXX	-	-	-	96,000	96,000
Expenses Associated with Grantee Transactions						
Personnel Services	YYY					-
Depreciation	YYY					-
Interest	YYY					-
Other	YYY					96,000
Total Associated Expenses	YYY	-	-	-	-	96,000
Related Party Transaction Adjustment	ZZZ	ZZZ	ZZZ	ZZZ	-	-

for State Contracts KH158 and KD228-32

MENTAL HEALTH CARE CENTER FOR THE LOWER KEYS, INC.

Schedule of Bed-Day Availability Payments
For Fiscal Year Ending 06/30/09

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				0		0.00	$0.00
Children's SA	Substance Abuse Detox				0		$0.00	$0.00
Adult SA	Substance Abuse Detox				0		$0.00	$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

Schedule not applicable to KH158 and KD228-32

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INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

The Board of Directors
Mental Health Care Center of the Lower Keys, Inc.
3000 41 Street, Ocean
Marathon, Florida 33050

We have audited the Schedule of Expenditures of Federal Awards and State Financial Assistance of the Mental Health Care Center of the Lower Keys, Inc. for the year ended June 30, 2009. The Schedule of Expenditures of Federal Awards and State Financial Assistance is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Schedule of Expenditures of Federal Awards and State Financial Assistance based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.650, Rules of the Auditor General, which require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on the state project occurred. An audit includes examining, on a test basis, evidence about Mental Health Care Center of the Lower Keys, 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. Our audit does not provide a legal determination on Mental Health Care Center of the Lower Keys, Inc.'s compliance with those requirements.

To the Board of Directors
Mental Health Care Center of the Lower Keys, Inc.

In our opinion, the Schedule of Expenditures of Federal Awards and State Financial Assistance referred to above presents fairly, in all material respects, the financial position of Mental Health Care Center of the Lower Keys, Inc. for the year ended June 30, 2009 in conformity with United States of America generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated January 12, 2010 on our consideration of Mental Health Care Center of the Lower Keys, Inc.'s financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. This report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Callaghan Blessman LLP
Certified Public Accountants

January 12, 2010

ATTACHMENT G – FY 2009 AUDIT REPORT

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.
SCHEDULE OF EXPENDITRURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2009

FEDERAL GRANTOR/STATE GRANTOR	CFDA CSFA NUMBER	GRANT IDENTIFICATION NUMBER	EXPENDITURES	TRANSFERS TO SUBRECIPIENTS
PROGRAM TITLE				
FEDERAL AWARDS				
Department of Justice				
Indirect Programs				
Passed Through Florida Department of Law Enforcement				
Passed Through Monroe County				
Residential Substance Abuse Treatment for State Prisoners	16.593	2008-JAGC-MONR-2-Q9-0107	50,000	
Family Treatment for Drug Court IV	16.738	2009-JAGC-MONR-1-T9-004	4,550	
US Department of Health and Human Services				
Indirect Programs				
Passed Through Samuel's House:				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	5H79TI019296	236,685	
Passed Through the Florida Department of Children and Families				
Block Grant for Community Mental Health Services	93.958	KH158	153,752	
Passed Through from South Florida Provider Coalition, Inc.				
Block Grant for Prevention & Treatment of Substance Abuse	93.959	KD228-32	122,951	
TOTAL EXPENDITURES OF FEDERAL AWARDS			567,938	
STATE FINANCIAL ASSISTANCE				
Direct Programs				
State of Florida Department of Children and Families:				
Baker Act Services Emergency Stabilization	60.006	KH158	15,000	
Indigent Psychiatric Outpatient Services	60.039	KH158	3,710	
Community Forensic Beds	60.114	KH158	150,000	
Children's Mental Health Community Support Services	60.055	KH158	324,959	
Adult Community Mental Health Community Support Services	60.053	KH158	620,657	
Adult Community Mental Health Emergency Stabilization	60.054	KH158	88,337	
Children's Community Mental Health Emergency Stabilization	60.057	KH158	15,677	
State of Florida Department of Children and Families:				
Passed Through from South Florida Provider Coalition, Inc.				
Treatment & Aftercare Community Substance Abuse Services	60.033	KD228-32	51,856	
Treatment & Aftercare Child/Adol Substance Abuse Services	60.030	KD228-32	234,091	47403
TOTAL STATE FINANCIAL ASSISTANCE			1,504,287	47,403

PLEASE READ ACCOMPANYING REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE AND FOOTNOTES

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2009

1. General

The accompanying schedule of expenditures of federal awards and state financial assistance presents the activity of all federal awards and state financial assistance programs of Mental Health Care Center of the Lower Keys, Inc. for the year ended June 30, 2009. The Organization's reporting entity is described in Note 1 to the Organization's financial statements. Federal awards and State financial assistance expended from federal and state agencies, and federal awards and state financial assistance passed through other government agencies, are included on the schedule.

2. Basis of Accounting

The accompanying schedule of expenditures of federal awards and state financial assistance is presented using the accrual basis of accounting, which is described in Note 1 to the Organization's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and Chapter 10.650 Rules of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERANL 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
Mental Health Care Center of the Lower Keys, Inc.
3000 41 Street, Ocean
Marathon, Florida 33050

We have audited the consolidated financial statements of Mental Health Care Center of the Lower Keys, Inc., as of and for the year ended June 30, 2009, and have issued our report thereon dated January 12, 2010. 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 Governmental Auditing Standards, issued by the Comptroller General of the United States

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Mental Health Care Center of the Lower Keys, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Mental Health Care Center of the Lower Keys, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Mental Health Care Center of the Lower Keys, Inc.'s internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

To the Board of Directors of
Mental Health Care Center of the Lower Keys, Inc.

Internal Controls over Financial Reporting (continued)
A material weakness is a significant deficiency or combinations of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether Mental Health Care Center of the Lower Keys, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information and use of the board of directors, management and state and local awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Callahan Glassmeyer

January 12, 2010

Certified Public Accountants

CALLAGHAN GLASSMAN & MARGOLIS, L.L.C.
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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND ON THE INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors of
Mental Health Care Center of the Lower Keys, Inc.
3000 41 Street, Ocean
Marathon, Florida 33050

Compliance

We have audited the compliance of Mental Health Care Center of the Lower Keys, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. Mental Health Care Center of the Lower Keys, 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 Responses. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state projects is the responsibility of Mental Health Care Center of the Lower Keys, Inc.'s management. Our responsibility is to express an opinion on Mental Health Care Center of the Lower Keys, Inc.'s compliance based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program and a state project occurred. An audit includes examining, on a test basis, evidence about Mental Health Care Center of the Lower Keys, 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. Our audit does not provide a legal determination on Mental Health Care Center of the Lower Keys, Inc.'s compliance with those requirements.

To the Board of Directors of
Mental Health Care Center of the Lower Keys, Inc.

In our opinion, Mental Health Care Center of the Lower Keys, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state projects for the year ended June 30, 2009.

Internal Control Over Compliance

The management of Mental Health Care Center of the Lower Keys, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs and state projects. In planning and performing our audit, we considered the Organization's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state projects in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program or state project such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program or state project that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies that result in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be a material weaknesses, as defined above.

To the Board of Directors of
Mental Health Care Center of the Lower Keys, Inc.

This report is intended solely for the information and use of the Mental Health Care Center of the Lower Keys, Inc.'s board of directors, management and federal, state and local awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other that these specified parties.

Callaghan Glassmith
Certified Public Accountants

January 12, 2010

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FEDERAL PROGRAMS AND STATE PROJECTS
YEAR ENDED JUNE 30, 2009

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements — Unqualified

Internal control over financial reporting:		
Material weakness(es) identified?	____ yes	X no
Reportable condition(s) identified not Considered to be material weaknesses	____ yes	x none reported
Noncompliance material to financial statements noted	____ yes	X no

Federal Awards & State Financial Assistance

Internal control over major federal programs and/or state project:		
Material weakness(es) identified?	___ yes	x no
Reportable condition(s) identified not considered to be material weaknesses(es)	____ yes	X none reported

Type of auditor's report issued on compliance for major federal programs and/or state projects: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a) and/or 10.656 ____ yes x no

Identification of major federal programs And state projects:

Name of Federal Program of Cluster	CFDA Number(s)
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243
Block Grant for Community Mental Health Services	93.958

MENTAL HEALTH CARE CENTER OF THE LOWER KEYS, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FEDERAL PROGRAMS AND STATE PROJECTS
YEAR ENDED JUNE 30, 2009 (Continued)

Name of State Project	CFSA Number(s)
Adult Community Mental Health Community Services	60.053
Children's Mental Health Community Support Services	60.055

Dollar threshold used to distinguish between Type A and Type B programs for federal awards: $ 300,000

Dollar threshold used to distinguish between Type A and Type B projects for major state Financial assistance: $ 752,144

Auditee qualified as low-risk auditee pursuant to OMB Circular A-133 ___x___ YES _____ NO

SECTION II - FINANCIAL STATEMENT FINDINGS

NONE REPORTED

SECTION III - FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE FINDINGS AND RESPONSES

NONE REPORTED

SECTION IV - FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE SUMMARY OF PRIOR AUDIT FINDINGS

NONE REPORTED

SECTION V - FINANCIAL ASSISTANCE - MANAGEMENT LETTER

THERE IS NO MANAGEMENT LETTER

GCM 02/11/2010 3:35 PM

ATTACHMENT H – COPY OF FORM 990

Form **990**

Return of Organization Exempt From Income Tax

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

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

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2008

Open to Public Inspection

Guidance/Care Center, Inc

A For the 2008 calendar year, or tax year beginning 7/01/08 , and ending 6/30/09

B Check if applicable:
- [ ] Address change
- [X] Name change
- [ ] Initial return
- [ ] Termination
- [ ] Amended return
- [ ] Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: GUIDANCE/CARE CENTER, INC.

Doing Business As: GUIDANCE CLINIC OF THE MIDDLE KEYS

Number and street (or P.O. box if mail is not delivered to street address): 3000 41 STREET OCEAN

Room/suite:

City or town, state or country, and ZIP + 4: MARATHON FL 33050

D Employer identification number: 59-1458324

E Telephone number: 305-434-9000

G Gross receipts $ 5,013,563

F Name and address of principal officer:

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: [X] 501(c) (3) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ WWW.GCMK.ORG

K Type of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1973

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:

TO PROVIDE TREATMENT, COUNSELING AND PREVENTION FOR MENTAL HEALTH, DRUG AND ALCOHOL RELATED PROBLEMS.

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	11
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5 Total number of employees (Part V, line 2a)	5	125
6 Total number of volunteers (estimate if necessary)	6	1
7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	
b Net unrelated business taxable income from Form 990-T, line 34	7b	0

	Prior Year	Current Year
Revenue		
8 Contributions and grants (Part VIII, line 1h)	4,142,565	3,902,788
9 Program service revenue (Part VIII, line 2g)	976,962	1,090,996
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,853	4,832
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	57,353	14,947
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,183,733	5,013,563
Expenses		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	2,754,628	3,054,491
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses (Part IX, column (D), line 25) ▶		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	2,544,995	1,936,557
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	5,299,623	4,991,048
19 Revenue less expenses. Subtract line 18 from line 12	-115,890	22,515
Net Assets or Fund Balances	Beginning of Year	End of Year
20 Total assets (Part X, line 16)	4,176,270	4,293,170
21 Total liabilities (Part X, line 26)	2,201,905	2,296,290
22 Net assets or fund balances. Subtract line 21 from line 20	1,974,365	1,996,880

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Marianne K Benvenuti — Signature of officer — Date 12/10/10

▶ MARIANNE BENVENUTI REGIONAL CONTROLLER — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ — Date 2/11/10 — Check if self-employed ▶ [ ] — Preparer's identifying number (see instructions) 084-56-5548

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Callaghan Glassman & Margolis, L.L.C.
7369 Sheridan Street Ste 201
Hollywood, FL 33024-2776

EIN ▶ 20-0103994

Phone no. ▶ 954-986-4780

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

DAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

ATTACHMENT H – COPY OF FORM 990

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:
TO PROVIDE TREATMENT, COUNSELING AND PREVENTION FOR MENTAL HEALTH, DRUG AND ALCOHOL RELATED PROBLEMS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 2,957,176 including grants of $ 47,196) (Revenue $ 3,850,335)
ALCOHOL, DRUG ABUSE AND MENTAL HEALTH IN PATIENT HOSPITAL AND OUTPATIENT CLINIC - MANDATED BY THE STATE OF FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES.

4b (Code:) (Expenses $ 854,997 including grants of $ 404,314) (Revenue $ 1,156,169)
TRANSPORTATION OF BAKER ACT CLIENTS MEDICAID RECIPIENTS AND OTHERS PROVIDED UNDER STATE OF FLORIDA AND MONROE COUNTY CONTRACTS.

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

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

4e Total program service expenses ▶ $ 3,812,173 (Must equal Part IX, Line 25, column (B).)

DAA

ATTACHMENT H – COPY OF FORM 990

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		X
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		X
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than $15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		X
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25.	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		X

ATTACHMENT H – COPY OF FORM 990

Part IV Checklist of Required Schedules (continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a		X
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c	X	
29	Did the organization receive more than $25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X

ATTACHMENT H – COPY OF FORM 990

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a 21			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c		X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 125			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		5c		
6a	Did the organization solicit any contributions that were not tax deductible?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than $75?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		7g		X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		7h		X
8	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		X
9	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?		9a		X
b	Did the organization make a distribution to a donor, donor advisor, or related person?		9b		X
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			

Part VI **Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

			Yes	No
	For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body 1a 11			
b	Enter the number of voting members that are independent 1b 11			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9a	Does the organization have local chapters, branches, or affiliates?	9a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11		X

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X	
13	Does the organization have a written whistleblower policy?	13		X
14	Does the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:			
a	The organization's CEO, Executive Director, or top management official?	15a	X	
b	Other officers or key employees of the organization?	15b	X	
	Describe the process in Schedule O. (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X	
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		X

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☒ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ MARIANNE BENVENUTI 3000 41 STREET OCEAN MARATHON FL 33050 305-434-9000

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
COL RICK RAMSEY DIRECTOR		X						0	0	0
RICHARD STEINBERG DIRECTOR		X						0	0	0
MARJORIE K MEARNS PRESIDENT		X						0	0	0
LYNN C MAPES CHAIRMAN		X						0	0	0
TOM WALSH VICE CHAIR		X						0	0	0
KATHLEEN SCHRADER VICE CHAIR		X						0	0	0
MARY CLEWES DIRECTOR		X						0	0	0
HELEN ROWE DIRECTOR		X						0	0	0
JANINE GEDMAN DIRECTOR		X						0	0	0
JIM WADHAMS DIRECTOR		X						0	0	0
DAVID RICE DIRECTOR		X						0	0	0
VIVIANA COLMEGNA PSYCHIATRIST					X			131,505		1,593
JAMIE PIPHER REGIONAL VP					X			92,776		13,016
MARIANNE BENVENUTI REGIONAL CON					X			66,875		8,923

Guidance/Care Center, Inc.

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Total ▶								291,156		23,532

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 2

		Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
ELANJCSS LLC 800 14 STREET KEY WEST FL 33040	TRANSPORTATION	106,648

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 1

ATTACHMENT H – COPY OF FORM 990

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	3,817,442				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	85,346				
	g Noncash contributions included in lines 1a-1f: $						
	h Total. Add lines 1a–1f ▶			3,902,788			
Program Service Revenue		Busn. Code					
	2a PATIENT CLIENT FEES			1,090,996	1,090,996		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a–2f ▶			1,090,996			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			4,832			4,832
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
		(i) Real	(ii) Personal				
	6a Gross Rents						
	b Less: rental exps.						
	c Rental inc. or (loss)						
	d Net rental income or (loss) ▶						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory						
	b Less: cost or other basis & sales exps.						
	c Gain or (loss)						
	d Net gain or (loss) ▶						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18 a						
	b Less: direct expenses b						
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities. See Part IV, line 19 a						
	b Less: direct expenses b						
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances a						
	b Less: cost of goods sold b						
	c Net income or (loss) from sales of inventory ▶						
	Miscellaneous Revenue	Busn. Code					
	11a OTHER INCOME			14,947			14,947
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a–11d ▶			14,947			
	12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶			5,013,563	1,090,996	0	19,779

ATTACHMENT H – COPY OF FORM 990

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,561,750	2,056,020	505,730	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	492,741	395,466	97,275	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	170,146	143,038	27,108	
17 Travel	40,859	18,540	22,319	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	85,166	74,156	11,010	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	192,784	135,431	57,353	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SUBCONTRACTED	456,722	456,722		
b PROFESSIONAL FEES OTHER	329,871	88,451	241,420	
c OPERATING SUPPLIES AND EX	183,340	60,279	123,061	
d MEDICAL AND PHARMACY	119,412	119,069	343	
e INSURANCE	109,613	32,146	77,467	
f All other expenses	248,644	232,855	15,789	
25 Total functional expenses. Add lines 1 through 24f	4,991,048	3,812,173	1,178,875	
26 Joint Costs. Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing		360,546	1	251,263
	2 Savings and temporary cash investments			2	
	3 Pledges and grants receivable, net		969,733	3	1,139,485
	4 Accounts receivable, net		92,555	4	73,763
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L			5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use			8	
	9 Prepaid expenses and deferred charges		50,023	9	56,876
	10a Land, buildings, and equipment: cost basis	10a 5,036,493			
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 2,312,332	2,650,548	10c	2,724,161
	11 Investments—publicly traded securities		52,865	11	47,622
	12 Investments—other securities. See Part IV, line 11			12	
	13 Investments—program-related. See Part IV, line 11			13	
	14 Intangible assets			14	
	15 Other assets. See Part IV, line 11			15	
	16 Total assets. Add lines 1 through 15 (must equal line 34)		4,176,270	16	4,293,170
Liabilities	17 Accounts payable and accrued expenses		496,600	17	704,257
	18 Grants payable			18	
	19 Deferred revenue		22,944	19	43,629
	20 Tax-exempt bond liabilities			20	
	21 Escrow account liability. Complete Part IV of Schedule D			21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23 Secured mortgages and notes payable to unrelated third parties		1,682,361	23	1,548,404
	24 Unsecured notes and loans payable			24	
	25 Other liabilities. Complete Part X of Schedule D			25	
	26 Total liabilities. Add lines 17 through 25		2,201,905	26	2,296,290
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets		1,974,365	27	1,996,880
	28 Temporarily restricted net assets			28	
	29 Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds			30	
	31 Paid-in or capital surplus, or land, building, or equipment fund			31	
	32 Retained earnings, endowment, accumulated income, or other funds			32	
	33 Total net assets or fund balances		1,974,365	33	1,996,880
	34 Total liabilities and net assets/fund balances		4,176,270	34	4,293,170

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits?	3b	X	

ATTACHMENT H – COPY OF FORM 990

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Guidance/Care Center, Inc

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

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

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization: GUIDANCE/CARE CENTER, INC.

Employer identification number: 59-1458324

Part I **Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

1 ☐ A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).

2 ☐ A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)

4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: .....

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)

8 ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)

9 ☒ An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III–Functionally Integrated d ☐ Type III–Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ..... ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ..... ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f ..... 15 %

16a **33 1/3 % support test—2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **33 1/3 % support test—2007.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ..... ▶ ☐

17a **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10%-facts-and-circumstances test—2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ ☐

ATTACHMENT H – COPY OF FORM 990

Guidance/Care Center, Inc

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,884,363	4,549,518	4,290,012	4,036,582	3,902,788	20,663,263
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0					
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5	3,884,363	4,549,518	4,290,012	4,036,582	3,902,788	20,663,263
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)	3,884,363	4,549,518	4,290,012	4,036,582	3,902,788	20,663,263

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6	3,884,363	4,549,518	4,290,012	4,036,582	3,902,788	20,663,263
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,376	4,427	8,663	6,853	4,832	27,151
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	2,376	4,427	8,663	6,853	4,832	27,151
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)				57,353	14,947	72,300
13 Total support. (Add lines 9, 10c, 11, and 12.)	3,886,739	4,553,945	4,298,675	4,100,788	3,922,567	20,762,714

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	99.5210 %
16	Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	99.9018 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	0.0000 %
18	Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3 % support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☒

b 33 1/3 % support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

20 Private foundation. If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶ ☐

ATTACHMENT H – COPY OF FORM 990

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

ATTACHMENT H – COPY OF FORM 990

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Guidance/Care Center, Inc

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047
2008
Open to Public Inspection

Name of the organization: GUIDANCE/CARE CENTER, INC.

Employer identification number: 59-1458324

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

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

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

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

☐ Preservation of land for public use (e.g., recreation or pleasure)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of certified historic structure

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

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

4 Number of states where property subject to conservation easement is located ▶ _ _ _ _ _

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

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _ _ _ _ _ _ _

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ $ _ _ _ _ _ _ _

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _ _ _ _ _ _ _
(ii) Assets included in Form 990, Part X ▶ $ _ _ _ _ _ _ _

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _ _ _ _ _ _ _
b Assets included in Form 990, Part X ▶ $ _ _ _ _ _ _ _

ATTACHMENT H – COPY OF FORM 990

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ _ _ _ _ %
b Permanent endowment ▶ _ _ _ _ %
c Term endowment ▶ _ _ _ _ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		499,122		499,122
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		4,537,371	2,312,332	2,225,039
Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				2,724,161

ATTACHMENT H – COPY OF FORM 990

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

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

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

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

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

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

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

(a) Description of liability	(b) Amount
Federal income taxes	
Total. (Column (b) should equal Form 990, Part X, col. (B) line 25.) ▶	

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

ATTACHMENT H – COPY OF FORM 990

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	5,013,563
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	4,991,048
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	22,515
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	192,784
9	Total adjustments (net). Add lines 4-8	9	192,784
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	215,299

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

1	Total revenue, gains, and other support per audited financial statements			1	5,013,563
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	5,013,563
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)			5	5,013,563

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

1	Total expenses and losses per audited financial statements			1	4,798,264
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	4,798,264
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	192,784		
c	Add lines 4a and 4b			4c	192,784
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)			5	4,991,048

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Part XI, Line 8 - Reconcilation of Changes - Other

Book / Tax Depreciation Difference $ 192,784

Part XIII, Line 4b - Expense Amounts Included on Return - Other

Book / Tax Depreciation Difference $ 192,784

Part XIV Supplemental Information (continued)

ATTACHMENT H – COPY OF FORM 990

Guidance/Care Center, Inc

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

OMB No. 1545-0047
2008
Open To Public Inspection

Name of the organization: GUIDANCE/CARE CENTER, INC.

Employer identification number: 59-1458324

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ $

Part II Loans to and/or From Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	No	(f) Approved by board or committee? Yes	No	(g) Written agreement? Yes	No
Total ▶ $										

Part III Grants or Assistance Benefitting Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org. revenues? Yes	No
COL RICK RAMSEY	DIRECTOR		SHERIFF		X

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

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ATTACHMENT H – COPY OF FORM 990

Guidance/Care Center, Inc

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30.

▶ Attach to Form 990.

OMB No. 1545-0047

2008

Open To Public Inspection

Name of the organization: GUIDANCE/CARE CENTER, INC.

Employer identification number: 59-1458324

Part I Types of Property

		(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution (historic structures)				
14	Qualified conservation contribution (other)				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶(INKIND)	X		84,446	
26	Other ▶( )				
27	Other ▶( )				
28	Other ▶( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II.			

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

Schedule M (Form 990) 2008

DAA

ATTACHMENT H – COPY OF FORM 990

Guidance/Care Center, Inc

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

ATTACHMENT H – COPY OF FORM 990

Guidance/Care Center, Inc

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047
2008
Open to Public Inspection

Name of the organization: GUIDANCE/CARE CENTER, INC.

Employer identification number: 59-1458324

Form 990, Part VI, Line 10 - Organization's Process Used to Review Form 990

FORM 990 IS REVIEWED BY THE CFO AND CONTROLLER.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

THE BOARD REVIEWS ANY POTENTIAL CONFLICT AT THEIR ANNUAL BOARD MEETING.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

THE EXECUTIVE COMMITTEE REVIEWS COMPARATIVE DATA ANNUALLY TO DETERMINE COMPENSATION FOR TOP OFFICIALS.

Form 990, Part VI, Line 15b - Compensation Process for Officers

THE EXECUTIVE COMMITTEE REVIEWS COMPARATIVE DATA ANNUALLY TO DETERMINE COMPENSATION FOR ALL EXECUTIVES.

Form 990,Part VI, Line 19 - Other Organization Documents Publicly Available

FORM 990 AND THE ANNUAL AUDITED FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST AT THE CORPORATE OFFICE.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ See separate instructions.

OMB No. 1545-0047
2008
Open to Public Inspection

Name of the organization: GUIDANCE/CARE CENTER, INC.

Employer identification number: 59-1458324

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax–Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity

ATTACHMENT H – COPY OF FORM 990
Guidance/Care Center, Inc

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

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportionate alloc.? Yes	(H) No	(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner? Yes	(J) No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

ATTACHMENT H – COPY OF FORM 990

Guidance/Care Center, Inc

Part V Transactions With Related Organizations

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

			Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a	Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	1a		
b	Gift, grant, or capital contribution to other organization(s)	1b		
c	Gift, grant, or capital contribution from other organization(s)	1c		
d	Loans or loan guarantees to or for other organization(s)	1d		
e	Loans or loan guarantees by other organization(s)	1e		
f	Sale of assets to other organization(s)	1f		
g	Purchase of assets from other organization(s)	1g		
h	Exchange of assets	1h		
i	Lease of facilities, equipment, or other assets to other organization(s)	1i		
j	Lease of facilities, equipment, or other assets from other organization(s)	1j		
k	Performance of services or membership or fundraising solicitations for other organization(s)	1k		
l	Performance of services or membership or fundraising solicitations by other organization(s)	1l		
m	Sharing of facilities, equipment, mailing lists, or other assets	1m		
n	Sharing of paid employees	1n		
o	Reimbursement paid to other organization for expenses	1o		
p	Reimbursement paid by other organization for expenses	1p		
q	Other transfer of cash or property to other organization(s)	1q		
r	Other transfer of cash or property from other organization(s)	1r		

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

	(A) Name of other organization(s)	(B) Transaction type (a–r)	(C) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

ATTACHMENT H – COPY OF FORM 990

Guidance/Care Center, Inc

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproportionate allocations?		(G) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No

ATTACHMENT H – COPY OF FORM 990

Guidance/Care Center, Inc

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ATTACHMENT H – COPY OF FORM 990

Guidance/Care Center, Inc

Forms 990 / 990-PF	Mortgages and Other Notes Payable For calendar year 2008, or tax year beginning 7/01/08 , and ending 6/30/09	2008

Name	Employer Identification Number
GUIDANCE/CARE CENTER, INC.	59-1458324

Form 990, Part X, Line 23 - Additional Information

	Name of lender	Relationship to disqualified person
(1)	ORION BANK	
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

	Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

	Security provided by borrower	Purpose of loan
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

	Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)		1,682,361	1,548,404
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Totals		1,682,361	1,548,404

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59-1458324
FYE: 6/30/2009

Federal Statements

Taxable Interest on Investments

Description	Amount	Unrelated Business Code	Exclusion Code	Postal Code
	$ 4,832		14	FL
Total	$ 4,832			

Federal Statements

Form 990, Part IX, Line 24f - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
EQUIPMENT	$ 93,564	$ 79,398	$ 14,166	$
IN-KIND DONATIONS	84,446	83,091	1,355	
FOOD	70,634	70,366	268	
Total	$ 248,644	$ 232,855	$ 15,789	$ 0

ATTACHMENT H – COPY OF FORM 990

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2008, or fiscal year beginning 7/01, 2008, and ending 6/30, 20 09

▶ Do not send to the IRS. Keep for your records.

▶ See instructions.

OMB No. 1545-1878

2008

Name of exempt organization: MENTAL HEALTH CARE CENTER OF THE LOWER KEYS INC

Employer identification number: 59-2331362

Name and title of officer: MARIANNE BENVENUTI
REGIONAL CONTROLLER

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount from the return if any. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return for which you are filing this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a	Form 990 check here ▶ [X]	b Total revenue, if any (Form 990, line 12)	1b	2,793,836
2a	Form 990-EZ check here ▶ [ ]	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here ▶ [ ]	b Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here ▶ [ ]	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here ▶ [ ]	b Balance Due (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2008 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize Callaghan Glassman & Margolis, L.L. (ERO firm name) to enter my PIN 10005 (Enter five numbers, but do not enter all zeros) as my signature on the organization's tax year 2008 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2008 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ Marianne K Benvenuti Date ▶ 1/20/10

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 06006010005 (do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature on the 2008 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form—See Instructions
Do Not Submit This Form To the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

DAA

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ATTACHMENT H – COPY OF FORM 990

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 7/01/08 , and ending 6/30/09

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: MENTAL HEALTH CARE CENTER OF THE LOWER KEYS INC

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address): 1205 FOURTH STREET | Room/suite

City or town, state or country, and ZIP + 4: KEY WEST FL 33040

D Employer identification number: 59-2331362

E Telephone number: 305-292-6843

G Gross receipts $ 2,793,836

F Name and address of principal officer:

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ N/A

K Type of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1983

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
TREATMENT OF MENTAL ILLNESS AND SUBSTANCE ABUSE.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of employees (Part V, line 2a)	5	94
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	2,973,383	2,763,731
	9	Program service revenue (Part VIII, line 2g)	196,267	27,799
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,128	117
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,420	2,189
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,173,198	2,793,836
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,988,926	2,334,988
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,177,323	685,288
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,166,249	3,020,276
	19	Revenue less expenses. Subtract line 18 from line 12	6,949	-226,440
			Beginning of Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1,299,979	1,216,013
	21	Total liabilities (Part X, line 26)	1,334,838	1,477,313
	22	Net assets or fund balances. Subtract line 21 from line 20	-34,859	-261,300

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

▶ Signature of officer — Date 2/10/10

▶ MARIANNE BENVENUTI REGIONAL CONTROLLER
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ | Date 2/11/10 | Check if self-employed ▶ ☐ | Preparer's identifying number (see instructions) 084-56-5548

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ Callaghan Glassman & Margolis, L.L.C.
7369 Sheridan Street Ste 201
Hollywood, FL 33024-2776

EIN ▶ 20-0103994

Phone no. ▶ 954-986-4780

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

DAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

ATTACHMENT H – COPY OF FORM 990

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:
TREATMENT OF MENTAL ILLNESS AND SUBSTANCE ABUSE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)
TREATMENT OF MENTAL ILLNESS AND SUBSTANCE ABUSE THROUGH COUNSELING AND EDUCATION OF OVER 2000 CLIENTS.

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

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

4d Other program services. (Describe in Schedule O.)
(Expenses $ 2,206,667 including grants of $) (Revenue $)

4e Total program service expenses ▶ $ 2,206,667 (Must equal Part IX, Line 25, column (B).)

DAA

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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		X
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	X	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16		X
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		X
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		X
19	Did the organization report more than $15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		X
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		X
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25.	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		X

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Part IV Checklist of Required Schedules (continued)

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee:			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a		X
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c	X	
29	Did the organization receive more than $25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X

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Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a	2		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?				
		1c			X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	94		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?				
		2b		X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?				
		3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O				
		3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?				
		4a			X
b	If "Yes," enter the name of the foreign country: ▶				
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?				
		5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?				
		5b			X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?				
		5c			
6a	Did the organization solicit any contributions that were not tax deductible?				
		6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?				
		6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than $75?				
		7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?				
		7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?				
		7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?				
		7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?				
		7f			X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?				
		7g			X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?				
		7h			X
8	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?				
		8			X
9	**Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?				
		9a			X
b	Did the organization make a distribution to a donor, donor advisor, or related person?				
		9b			X
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?				
		12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			

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Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

			Yes	No
1a	Enter the number of voting members of the governing body	1a 11		
b	Enter the number of voting members that are independent	1b 11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9a	Does the organization have local chapters, branches, or affiliates?	9a		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11		X

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X	
13	Does the organization have a written whistleblower policy?	13		X
14	Does the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:			
a	The organization's CEO, Executive Director, or top management official?	15a	X	
b	Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions)	15b		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☒ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ MARIANNE BENVENUTI 3000 41 STREET OCEAN MARATHON FL 33050 305-434-9043

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and current key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

[X] Check this box if the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
THOMAS WALSH DIRECTOR		X						0	0	0
LYNN MAPES CHAIRPERSON		X						0	0	0
COL. RICK RAMSEY TREASURER		X						0	0	0
MARJORIE MEARNS DIRECTOR		X						0	0	0
RICHARD STEINBERG PRESIDENT		X						0	0	0
HELEN ROWE VICE CHAIR		X						0	0	0
JANINE GEDMIN SECRETARY		X						0	0	0
MARY CLEWES DIRECTOR		X						0	0	0
JIM WADHAMS DIRECTOR		X						0	0	0
KATHLEEN SCHRADER DIRECTOR		X						0	0	0
DAVID RICE DIRECTOR		X						0	0	0

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Total ▶										

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 0

		Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 0

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Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,763,631				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	100				
	g Noncash contributions included in lines 1a-1f: $						
	h Total. Add lines 1a–1f ▶			2,763,731			
Program Service Revenue		Busn. Code					
	2a CLIENT FEES			27,799	27,799		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a–2f ▶			27,799			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			117			117
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
		(i) Real	(ii) Personal				
	6a Gross Rents						
	b Less: rental exps.						
	c Rental inc. or (loss)						
	d Net rental income or (loss) ▶						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory						
	b Less: cost or other basis & sales exps.						
	c Gain or (loss)						
	d Net gain or (loss) ▶						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18 a						
	b Less: direct expenses b						
	c Net income or (loss) from fundraising events ▶						
	9a Gross income from gaming activities. See Part IV, line 19 a						
	b Less: direct expenses b						
	c Net income or (loss) from gaming activities ▶						
	10a Gross sales of inventory, less returns and allowances a						
	b Less: cost of goods sold b						
	c Net income or (loss) from sales of inventory ▶						
	Miscellaneous Revenue	Busn. Code					
	11a			2,189	2,189		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a–11d ▶			2,189			
	12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶			2,793,836	29,988	0	117

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,973,565	1,533,443	440,122	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	361,423	272,880	88,543	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	74,161	59,176	14,985	
17 Travel	25,999	19,126	6,873	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	53,262	42,509	10,753	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	71,206	54,587	16,619	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a PROFESSIONAL SERVICE	246,872	82,582	164,290	
b OPERATING SUPPLIES AND EX	115,812	55,134	60,678	
c MEDICAL AND PHARMACY	48,513	48,350	163	
d EQUIPMENT	26,467	21,124	5,343	
e INSURANCE	22,996	17,756	5,240	
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	3,020,276	2,206,667	813,609	
26 Joint Costs. Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing		215,694	1	249,157
	2 Savings and temporary cash investments			2	
	3 Pledges and grants receivable, net		453,351	3	419,591
	4 Accounts receivable, net		31,317	4	20,527
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L			5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L			6	
	7 Notes and loans receivable, net			7	
	8 Inventories for sale or use			8	
	9 Prepaid expenses and deferred charges		16,933	9	17,766
	10a Land, buildings, and equipment: cost basis	10a 1,522,044			
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 1,060,130	533,121	10c	461,914
	11 Investments—publicly traded securities		40,608	11	40,608
	12 Investments—other securities. See Part IV, line 11			12	
	13 Investments—program-related. See Part IV, line 11			13	
	14 Intangible assets			14	
	15 Other assets. See Part IV, line 11		8,955	15	6,450
	16 Total assets. Add lines 1 through 15 (must equal line 34)		1,299,979	16	1,216,013
Liabilities	17 Accounts payable and accrued expenses		212,099	17	145,187
	18 Grants payable			18	
	19 Deferred revenue			19	
	20 Tax-exempt bond liabilities			20	
	21 Escrow account liability. Complete Part IV of Schedule D			21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23 Secured mortgages and notes payable to unrelated third parties		663,855	23	636,399
	24 Unsecured notes and loans payable			24	
	25 Other liabilities. Complete Part X of Schedule D		458,884	25	695,727
	26 Total liabilities. Add lines 17 through 25		1,334,838	26	1,477,313
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets		-34,859	27	-261,300
	28 Temporarily restricted net assets			28	
	29 Permanently restricted net assets			29	
	Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds			30	
	31 Paid-in or capital surplus, or land, building, or equipment fund			31	
	32 Retained earnings, endowment, accumulated income, or other funds			32	
	33 Total net assets or fund balances		-34,859	33	-261,300
	34 Total liabilities and net assets/fund balances		1,299,979	34	1,216,013

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits?	3b	X	

ATTACHMENT H – COPY OF FORM 990

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

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

OMB No. 1545-0047

2008

Open to Public Inspection

Name of the organization: MENTAL HEALTH CARE CENTER OF THE LOWER KEYS INC

Employer identification number: 59-2331362

Part I **Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only one organization.)

1 [ ] A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).

2 [ ] A school described in section 170(b)(1)(A)(ii). (Attach Schedule E.)

3 [ ] A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). (Attach Schedule H.)

4 [ ] A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: .....

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).

7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)

8 [ ] A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)

9 [X] An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)

10 [ ] An organization organized and operated exclusively to test for public safety. See section 509(a)(4). (see instructions)

11 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a [ ] Type I b [ ] Type II c [ ] Type III–Functionally Integrated d [ ] Type III–Other

e [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ..... [ ]

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

ATTACHMENT H – COPY OF FORM 990

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1-3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f ..... 15 %

16a **33 1/3 % support test—2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3 % support test—2007.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

ATTACHMENT H – COPY OF FORM 990

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16	Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18	Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3 % support tests—2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

b 33 1/3 % support tests—2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

20 Private foundation. If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶ ☒

ATTACHMENT H – COPY OF FORM 990

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

ATTACHMENT H – COPY OF FORM 990

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047
2008
Open to Public Inspection

Name of the organization
MENTAL HEALTH CARE CENTER OF THE LOWER KEYS INC

Employer identification number
59-2331362

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

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

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

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

☐ Preservation of land for public use (e.g., recreation or pleasure)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of certified historic structure

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

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

4 Number of states where property subject to conservation easement is located ▶ _ _ _ _ _

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

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ _ _ _ _ _ _ _

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ $ _ _ _ _ _ _ _

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _ _ _ _ _ _ _

(ii) Assets included in Form 990, Part X ▶ $ _ _ _ _ _ _ _

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

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _ _ _ _ _ _ _

b Assets included in Form 990, Part X ▶ $ _ _ _ _ _ _ _

ATTACHMENT H – COPY OF FORM 990

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _ _ _ _ _ _ _ _ _ _ _ _ _ _

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ _ _ _ _%
b Permanent endowment ▶ _ _ _ _%
c Term endowment ▶ _ _ _ _%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		144,000		144,000
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		1,378,044	1,060,130	317,914
Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				461,914

ATTACHMENT H – COPY OF FORM 990

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

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

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

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

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

(a) Description	(b) Book value
SECURITY DEPOSITS	1,908
PREPAID FINANCE COSTS	4,542
Total. (Column (b) should equal Form 990, Part X, col. (B) line 15.) ▶	6,450

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

(a) Description of liability	(b) Amount
Federal income taxes	
DUE TO RELATED PARTIES	695,727
Total. (Column (b) should equal Form 990, Part X, col. (B) line 25.) ▶	695,727

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

ATTACHMENT H – COPY OF FORM 990

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,793,836
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3,020,276
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	-226,440
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	71,206
9	Total adjustments (net). Add lines 4-8	9	71,206
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-155,234

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

1	Total revenue, gains, and other support per audited financial statements			1	2,793,836
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	2,793,836
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)			5	2,793,836

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

1	Total expenses and losses per audited financial statements			1	2,949,070
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	2,949,070
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b	71,206		
c	Add lines 4a and 4b			4c	71,206
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)			5	3,020,276

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Part XI, Line 8 - Reconcilation of Changes - Other

Book / Tax Depreciation Difference $ 71,206

Part XIII, Line 4b - Expense Amounts Included on Return - Other

Book / Tax Depreciation Difference $ 71,206

Part XIV Supplemental Information (continued)

ATTACHMENT H – COPY OF FORM 990

SCHEDULE L
(Form 990 or 990-EZ)
Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

OMB No. 1545-0047
2008
Open To Public Inspection

Name of the organization: MENTAL HEALTH CARE CENTER OF THE LOWER KEYS INC

Employer identification number: 59-2331362

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ $

Part II Loans to and/or From Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	No	(f) Approved by board or committee? Yes	No	(g) Written agreement? Yes	No
Total ▶ $										

Part III Grants or Assistance Benefitting Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of org. revenues? Yes	No
RICK RAMSEY	SHERIFF				X

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

ATTACHMENT H – COPY OF FORM 990

SCHEDULE O
(Form 990)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047
2008
Open to Public Inspection

Name of the organization: MENTAL HEALTH CARE CENTER OF THE LOWER KEYS INC

Employer identification number: 59-2331362

Form 990, Part VI, Line 10 - Organization's Process Used to Review Form 990

FORM 990 IS REVIEWED BY THE CFO AND CONTROLLER.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

THE BOARD REVIEWS ANY POTENTIAL CONFLICT AT THEIR ANNUAL BOARD MEETING.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

THE EXECUTIVE COMMITTEE REVIEWS COMPARATIVE DATA ANNUALLY TO DETERMINE COMPENSATION FOR ALL EXECUTIVES.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ See separate instructions.

OMB No. 1545-0047
2008
Open to Public Inspection

Name of the organization: MENTAL HEALTH CARE CENTER OF THE LOWER KEYS INC

Employer identification number: 59-2331362

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity

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

ATTACHMENT H – COPY OF FORM 990

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportionate alloc.?		(I) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

ATTACHMENT H – COPY OF FORM 990

Part V Transactions With Related Organizations

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

		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	1a		
b Gift, grant, or capital contribution to other organization(s)	1b		
c Gift, grant, or capital contribution from other organization(s)	1c		
d Loans or loan guarantees to or for other organization(s)	1d		
e Loans or loan guarantees by other organization(s)	1e		
f Sale of assets to other organization(s)	1f		
g Purchase of assets from other organization(s)	1g		
h Exchange of assets	1h		
i Lease of facilities, equipment, or other assets to other organization(s)	1i		
j Lease of facilities, equipment, or other assets from other organization(s)	1j		
k Performance of services or membership or fundraising solicitations for other organization(s)	1k		
l Performance of services or membership or fundraising solicitations by other organization(s)	1l		
m Sharing of facilities, equipment, mailing lists, or other assets	1m		
n Sharing of paid employees	1n		
o Reimbursement paid to other organization for expenses	1o		
p Reimbursement paid by other organization for expenses	1p		
q Other transfer of cash or property to other organization(s)	1q		
r Other transfer of cash or property from other organization(s)	1r		

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

	(A) Name of other organization(s)	(B) Transaction type (a–r)	(C) Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

ATTACHMENT H – COPY OF FORM 990

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproportionate allocations?		(G) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No

ATTACHMENT H – COPY OF FORM 990

ATTACHMENT H – COPY OF FORM 990

Forms 990 / 990-PF

Mortgages and Other Notes Payable

For calendar year 2008, or tax year beginning 7/01/08 , and ending 6/30/09

2008

Name: MENTAL HEALTH CARE CENTER OF THE LOWER KEYS INC

Employer Identification Number: 59-2331362

Form 990, Part X, Line 23 - Additional Information

	Name of lender	Relationship to disqualified person
(1)	KEYS FEDERAL CREDIT UNION	
(2)	KEY FEDERAL CREDIT UNION LOC	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

	Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

	Security provided by borrower	Purpose of loan
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

	Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)		365,891	338,435
(2)		297,964	297,964
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
(10)			
Totals		663,855	636,399

GUIDANCE/CARE CENTER, INC.

Sliding Fee Scale based on 2009 Federal Poverty Guidelines

Effective July 1, 2009 through June 30, 2010

		Outpatient Services										
Client Discount	Client Payment	OP Assmt per hour	OP Intervention Hour (a)	OP Intervention Group (a)	OP Therapy ½ hr	OP Therapy 1 hr	OP Therapy 1½ hr	OP Group Therapy	Med Mgmt	Med Serv ½ hr	Med Serv 1 hr	MH Club-house
0%	100%	$ 100.00	$ 70.00	$ 17.50	$ 75.00	$ 150.00	$ 225.00	$ 37.50	$ 125.00	$ 250.00	$ 500.00	$ 40.00
5%	95%	$ 95.00	$ 66.50	$ 16.63	$ 71.25	$ 142.50	$ 213.75	$ 35.63	$ 118.75	$ 237.50	$ 475.00	$ 38.00
10%	90%	$ 90.00	$ 63.00	$ 15.75	$ 67.50	$ 135.00	$ 202.50	$ 33.75	$ 112.50	$ 225.00	$ 450.00	$ 36.00
19%	81%	$ 81.00	$ 56.70	$ 14.18	$ 60.75	$ 121.50	$ 182.25	$ 30.38	$ 101.25	$ 202.50	$ 405.00	$ 32.40
39%	61%	$ 61.00	$ 42.70	$ 10.68	$ 45.75	$ 91.50	$ 137.25	$ 22.88	$ 76.25	$ 152.50	$ 305.00	$ 24.40
56%	44%	$ 44.00	$ 30.80	$ 7.70	$ 33.00	$ 66.00	$ 99.00	$ 16.50	$ 55.00	$ 110.00	$ 220.00	$ 17.60
70%	30%	$ 30.00	$ 21.00	$ 5.25	$ 22.50	$ 45.00	$ 67.50	$ 11.25	$ 37.50	$ 75.00	$ 150.00	$ 12.00
81%	19%	$ 19.00	$ 13.30	$ 3.33	$ 14.25	$ 28.50	$ 42.75	$ 7.13	$ 23.75	$ 47.50	$ 95.00	$ 7.60
89%	11%	$ 11.00	$ 7.70	$ 3.00	$ 8.25	$ 16.50	$ 24.75	$ 4.13	$ 13.75	$ 27.50	$ 55.00	$ 4.40
94%	6%	$ 6.00	$ 4.20	$ 3.00	$ 4.50	$ 9.00	$ 13.50	$ 3.00	$ 7.50	$ 15.00	$ 30.00	$ 3.00
96%	4%	$ 4.00	$ 3.00	$ 3.00	$ 3.00	$ 6.00	$ 9.00	$ 3.00	$ 5.00	$ 10.00	$ 20.00	$ 3.00
100%	0%	$ 3.00	$ 3.00	$ 3.00	$ 3.00	$ 3.00	$ 3.00	$ 3.00	$ 3.00	$ 3.00	$ 3.00	$ 3.00
DCF Reimbursement		$ 76.55	$ 68.83	$ 15.49	$ 40.86	$ 81.71	$ 122.57	$ 20.43	$ 97.62	$ 195.24	$ 390.47	$ 37.71

(a) Clients are not charged for HIV Intervention services provided under the Federal Grant

ATTACHMENT I – FEE SCHEDULE

Guidance/Care Center, Inc.

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.

Sliding Fee Scale based on 2009 Federal Poverty Guidelines

Effective July 1, 2009 through June 30, 2010

INPATIENT FEES PER DAY

		Inpatient Services		
Client Discount	Client Payment	CSU	Residential Level 1	SA Detox
0%	100%	$ 650.00	$ 500.00	$ 600.00
5%	95%	$ 617.50	$ 475.00	$ 570.00
10%	90%	$ 585.00	$ 450.00	$ 540.00
19%	81%	$ 526.50	$ 405.00	$ 486.00
39%	61%	$ 396.50	$ 305.00	$ 366.00
56%	44%	$ 286.00	$ 220.00	$ 264.00
70%	30%	$ 195.00	$ 150.00	$ 180.00
81%	19%	$ 123.50	$ 95.00	$ 114.00
89%	11%	$ 71.50	$ 55.00	$ 66.00
94%	6%	$ 39.00	$ 30.00	$ 36.00
96%	4%	$ 26.00	$ 20.00	$ 24.00
100%	0%	$ 2.00	$ 2.00	$ 2.00

DCF Reimbursement per day	$ 323.77	$ 265.11	$ 204.94

ATTACHMENT I – FEE SCHEDULE

Guidance/Care Center, Inc

GUIDANCE CLINIC OF THE MIDDLE KEYS, INC.
Sliding Fee Scale based on 2009 Federal Poverty Guidelines
Effective July 1, 2009 through June 30, 2010

Client Discount	Client Payment	Family Size							
		1	2	3	4	5	6	7	8
	$2.00-$3.00 Co-Pay	Under $16,245	Under $21,855	Under $27,465	Under $33,075	Under $38,685	Under $44,295	Under $49,905	Under $55,515
96%	4%	$16,246 $17,870	$21,856 $24,041	$27,466 $30,212	$33,076 $36,383	$38,686 $42,554	$44,296 $48,725	$49,906 $54,896	$55,516 $61,067
94%	6%	$17,871 $19,495	$24,042 $26,227	$30,213 $32,959	$36,384 $39,691	$42,555 $46,423	$48,726 $53,155	$54,897 $59,887	$61,068 $66,619
89%	11%	$19,496 $21,120	$26,228 $28,413	$32,960 $35,706	$39,692 $42,999	$46,424 $50,292	$53,156 $57,585	$59,888 $64,878	$66,620 $72,171
81%	19%	$21,121 $22,745	$28,414 $30,599	$35,707 $38,453	$43,000 $46,307	$50,293 $54,161	$57,586 $62,015	$64,879 $69,869	$72,172 $77,723
70%	30%	$22,746 $24,370	$30,600 $32,785	$38,454 $41,200	$46,308 $49,615	$54,162 $58,030	$62,016 $66,445	$69,870 $74,860	$77,724 $83,275
56%	44%	$24,371 $25,995	$32,786 $34,971	$41,201 $43,947	$49,616 $52,923	$58,031 $61,899	$66,446 $70,875	$74,861 $79,851	$83,276 $88,827
39%	61%	$25,996 $27,620	$34,972 $37,157	$43,948 $46,694	$52,924 $56,231	$61,900 $65,768	$70,876 $75,305	$79,852 $84,842	$88,828 $94,379
19%	81%	$27,621 $29,245	$37,158 $39,343	$46,695 $49,441	$56,232 $59,539	$65,769 $69,637	$75,306 $79,735	$84,843 $89,833	$94,380 $99,931
10%	90%	$29,246 $30,870	$39,344 $41,529	$49,442 $52,188	$59,540 $62,847	$69,638 $73,506	$79,736 $84,165	$89,834 $94,824	$99,932 $105,483
5%	95%	$30,871 $32,495	$41,530 $43,715	$52,189 $54,935	$62,848 $66,155	$73,507 $77,375	$84,166 $88,595	$94,825 $99,815	$105,484 $111,035
NONE	100%	$32,496 and over	$43,716 and over	$54,936 and over	$66,156 and over	$77,376 and over	$88,596 and over	$99,816 and over	$111,036 and over
Federal Poverty Threshholds		$10,830	$14,570	$18,310	$22,050	$25,790	$29,530	$33,270	$37,010

ATTACHMENT I – FEE SCHEDULE

Guidance/Care Center, Inc

ATTACHMENT J– COPY OF IRS LETTER OF DETERMINATION INDICATING 501 (C) (3) STATUS

District Director
Internal Revenue Service

Date: SEP 25 1974

In reply refer to: 411-12:BB:1502

The Guidance Clinic of the Middle Keys, Inc.
P. O. Box 2646
Marathon Shores, Florida 33052

Advance Ruling Period Ends: June 30, 1975

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you can reasonably be expected to be an organization of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1). Accordingly, for your first three tax years, you will be treated as an organization which is not a private foundation.

At the end of your first three tax years, however, you must establish with the Internal Revenue Service that for such three years you were in fact an organization of the type described in section 170(b)(1)(A)(vi). If you establish this fact with the Service, you will be classified as a section 509(a)(1) organization for all purposes beginning with the first day of your fourth tax year and you must normally meet the requirements of section 170(b)(1)(A)(vi) thereafter. If, however, you do not meet the requirements of section 170(b)(1)(A)(vi) for your first three tax years, you will be classified as a private foundation as of the first day of your fourth tax year. Furthermore, you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation for your first three tax years, unless notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin. However, a grantor or donor may not rely on such determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

ATTACHMENT J– COPY OF IRS LETTER OF DETERMINATION INDICATING 501 (C) (3) STATUS

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible under sections 2055, 2106, and 2522 of the Code.

If your sources of support, or your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more that $5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

Thomas P. Schuch

Exempt Organization Specialist
(404) 526-4516

ATTACHMENT J– COPY OF IRS LETTER OF DETERMINATION INDICATING 501 (C) (3) STATUS

Internal Revenue Service

District Director

DATE: March 2, 1996

The Care Center For Mental Health
1204 Fourth St
Key West, FL 33040-3763

Department of the Treasury

Returns Program Management
Staff - Taxpayer Assistance
401 West Peachtree St.,NW
Room 1109- Stop 520-D
Atlanta, GA 30365

Date of Inquiry:

EIN: 59-2331362

Dear Sir or Madam:

We have received and reviewed the amended organizing documents that you submitted on behalf of your organization, in which the organizing documents were approved and/or adopted on February 21, 1995, the information has been made a part of your file.

Your organization shall continue to be recognized as exempt from Federal income tax under section 501(c)(03) of the Internal Revenue Code, by our letter dated July 1984 . You may continue to rely on this exemption until it is modified, terminated or revoked by the Internal Revenue Service.

Please continue to let us know of any changes in the purpose, character, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

A copy of this letter should remain in your permanent records, as it may help resolve any questions about your exempt status.

Thank you for your cooperation.

Sincerely,

J. Pressley

Exempt Organizations
Coordinator

District Director

Department of the Treasury

ATTACHMENT J– COPY OF IRS LETTER OF DETERMINATION INDICATING 501 (C) (3) STATUS

Date: JUL 30 1984

Employer Identification Number: 59-2331362

Accounting Period Ending: June 30

Form 990 Required: [X] Yes [ ] No

▷ The Mental Health Care Center of The Lower Keys, Inc.
P. O. Box 488
Key West, FL 33040

Person to Contact: Terry Watkins/eh

Contact Telephone Number: (404) 221-4516

File Folder Number: 580057171

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(iii) & 509(a)(1).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act(social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable cause for the delay.

(over)

ATTACHMENT J – COPY OF IRS LETTER OF DETERMINATION INDICATING 501 (C)(3) STATUS

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Michael J. Murphy

District Director