

GATEWAY BEHAVIORAL HEALTH SERVICES

WTRS - RESIDENTIAL SA TREATMENT - TANF - 625

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities				
Grant in Aid	\$ 475,200	\$ 475,200	\$ 453,200	\$ (22,000)
Contracts - Other	-	-	327	327
Other Local Funds	-	-	27	27
Outpatient Medicaid Fees	-	-	78	78
Total Revenues	<u>\$ 475,200</u>	<u>\$ 475,200</u>	<u>\$ 453,632</u>	<u>\$ (21,568)</u>
EXPENDITURES				
Personal Service Costs				
Salary and Fringe Benefits	\$ -	\$ -	\$ 124,962	\$ 124,962
Contract Staff	-	-	183,796	183,796
Total Personal Service Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,758</u>	<u>\$ 308,758</u>
Pharmacy	-	-	14,010	14,010
Other Operating	475,200	475,200	132,424	(342,776)
Total Expenditures	<u>\$ 475,200</u>	<u>\$ 475,200</u>	<u>\$ 455,192</u>	<u>\$ (20,008)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,560)</u>	<u>\$ (1,560)</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

WTRS - RESIDENTIAL SA TREATMENT - STATE - 626

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities				
Grant in Aid	<u>\$ 52,800</u>	<u>\$ 52,800</u>	<u>\$ 44,000</u>	<u>\$ (8,800)</u>
EXPENDITURES				
Other Operating	<u>\$ 52,800</u>	<u>\$ 52,800</u>	<u>\$ -</u>	<u>\$ (52,800)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 44,000</u></u>	<u><u>\$ 44,000</u></u>

GATEWAY BEHAVIORAL HEALTH SERVICES

WTRS - TRANSITIONAL HOUSING SERVICES - 630

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities				
Grant in Aid	\$ 48,000	\$ 48,000	\$ 48,000	\$ -
EXPENDITURES				
Personal Service Costs				
Salary and Fringe Benefits	\$ -	\$ -	\$ 50,615	\$ 50,615
Total Personal Service Costs	\$ -	\$ -	\$ 50,615	\$ 50,615
Other Operating	48,000	48,000	47,146	(854)
Total Expenditures	<u>\$ 48,000</u>	<u>\$ 48,000</u>	<u>\$ 97,761</u>	<u>\$ 49,761</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (49,761)</u>	<u>\$ (49,761)</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

WTRS - RESIDENTIAL - SSBG - 632

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities				
Grant in Aid	\$ 369,600	\$ 369,600	\$ 369,600	\$ -
Contracts - Other	-	-	140	140
Other Local Funds	-	-	12	12
Outpatient Medicaid Fees	-	-	98	98
Total Revenues	<u>\$ 369,600</u>	<u>\$ 369,600</u>	<u>\$ 369,850</u>	<u>\$ 250</u>
EXPENDITURES				
Personal Service Costs				
Salary and Fringe Benefits	\$ -	\$ -	\$ 93,423	\$ 93,423
Contract Staff	-	-	115,981	115,981
Total Personal Service Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,404</u>	<u>\$ 209,404</u>
Pharmacy	-	-	4,723	4,723
Other Operating	369,600	369,600	54,916	(314,684)
Total Expenditures	<u>\$ 369,600</u>	<u>\$ 369,600</u>	<u>\$ 269,043</u>	<u>\$ (100,557)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,807</u>	<u>\$ 100,807</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

SUBSTANCE ABUSE SERVICES - ADULT - 700

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities				
Grant in Aid	\$ 1,259,030	\$ 1,259,030	\$ 1,259,030	\$ -
State Contracted Fee for Service	-	-	578,995	578,995
County Non-Participating	-	-	712,662	712,662
Contracts - Other	-	-	28,544	28,544
Other Local Funds	-	-	14,408	14,408
Outpatient Medicare Fees	-	-	15,290	15,290
Outpatient Medicaid Fees	-	-	228,984	228,984
Commercial Insurance	-	-	13,405	13,405
Client Fees	-	-	18,350	18,350
Other Fees	-	-	9,340	9,340
Total Revenues	<u>\$ 1,259,030</u>	<u>\$ 1,259,030</u>	<u>\$ 2,879,008</u>	<u>\$ 1,619,978</u>
EXPENDITURES				
Personal Service Costs				
Salary and Fringes	\$ -	\$ -	\$ 544,208	\$ 544,208
Contract Staff	-	-	1,819,390	1,819,390
Total Personal Service Costs	\$ -	\$ -	\$ 2,363,598	\$ 2,363,598
Pharmacy	-	-	109,036	109,036
Other Operating	1,259,030	1,259,030	619,008	(640,022)
Total Expenditures	<u>\$ 1,259,030</u>	<u>\$ 1,259,030</u>	<u>\$ 3,091,642</u>	<u>\$ 1,832,612</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (212,634)</u>	<u>\$ (212,634)</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

SUBSTANCE ABUSE SERVICES - CHILDREN - 800

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities				
State Contracted Fee for Service	\$ -	\$ -	\$ 917	\$ 917
County Non-Participating	-	-	2,830	2,830
Contracts - Other	-	-	9,868	9,868
Other Local Funds	-	-	17	17
Outpatient Medicaid Fees	-	-	5,708	5,708
Commercial Insurance	-	-	131	131
Client Fees	-	-	370	370
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,841</u>	<u>\$ 19,841</u>
EXPENDITURES				
Personal Service Costs				
Salary and Fringe Benefits	\$ -	\$ -	\$ 22,493	\$ 22,493
Contract Staff	-	-	43,204	43,204
Total Personal Service Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,697</u>	<u>\$ 65,697</u>
Pharmacy	-	-	918	918
Other Operating	-	-	22,086	22,086
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,701</u>	<u>\$ 88,701</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (68,860)</u>	<u>\$ (68,860)</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

ACT SERVICES
#44100-026-0000113247

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities Contract	\$ 780,000	\$ 780,000	\$ 780,000	\$ -
EXPENDITURES				
Personal Services	\$ 731,000	\$ 731,000	\$ 731,000	\$ -
Regular Operating	10,000	10,000	10,000	-
Travel	9,000	9,000	9,000	-
Facility Costs	20,000	20,000	20,000	-
Telecommunications	10,000	10,000	10,000	-
Total Expenditures	<u>\$ 780,000</u>	<u>\$ 780,000</u>	<u>\$ 780,000</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

INTENSIVE CASE MANAGEMENT

#44100-026- 0000112053

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities				
Contract	\$ 391,000	\$ 391,000	\$ 391,000	\$ -
EXPENDITURES				
Personal Services	\$ 360,000	\$ 360,000	\$ 360,000	\$ -
Regular Operating	11,000	11,000	11,000	-
Travel	800	800	800	-
Facility Costs	5,200	5,200	5,200	-
Telecommunications	6,000	6,000	6,000	-
Vehicle Lease	8,000	8,000	8,000	-
Total Expenditures	<u>\$ 391,000</u>	<u>\$ 391,000</u>	<u>\$ 391,000</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

ADOLESCENT AD CLUBHOUSE SERVICES

#44100-026-0000101161

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning October 1, 2017 and Ending September 30, 2018

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities Contract	\$ 400,000	\$ 400,000	\$ 385,848	\$ (14,152)
EXPENDITURES				
Personnel/Staffing Services	\$ 254,000	\$ 214,173	\$ 201,785	\$ (12,388)
After Care Services	10,000	8,500	8,496	(4)
Educational Services	17,000	18,572	18,544	(28)
Employment Services	10,000	12,000	12,000	-
Family Involved Activities	3,000	2,000	1,824	(176)
Clubhouse/Social Activities	45,000	45,000	45,000	-
Pre-Approved Expenses	6,000	41,255	41,250	(5)
Operating costs	18,000	18,000	18,000	-
Drug Screening	7,000	5,500	5,500	-
Nutrition	10,000	10,000	9,208	(792)
Transportation Costs	20,000	25,000	24,241	(759)
Total Expenditures	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 385,848</u>	<u>\$ (14,152)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

CASE MANAGEMENT SERVICES

#44100-026-0000112062

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities				
Contract	\$ 28,800	\$ 28,800	\$ 28,800	\$ -
EXPENDITURES				
Regular Operating Costs	\$ 28,800	\$ 28,800	\$ 28,800	\$ -
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

GA APEX PROJECT (GAP)
#44100-026-0000114084

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Fiscal Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities				
Contract	\$ 290,132	\$ 290,132	\$ 244,012	\$ (46,120)
EXPENDITURES				
Personal Services	\$ 240,000	\$ 240,000	\$ 213,374	\$ (26,626)
Program Evaluation	10,000	10,000	-	(10,000)
Regular Operating	15,132	15,132	13,328	(1,804)
Telecommunications	4,000	4,000	2,974	(1,026)
Telemedicine	8,500	8,500	2,502	(5,998)
Travel	8,000	8,000	7,334	(666)
Indirect Costs	4,500	4,500	4,500	-
Total Expenditures	<u>\$ 290,132</u>	<u>\$ 290,132</u>	<u>\$ 244,012</u>	<u>\$ (46,120)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

CRISIS RESPITE APARTMENTS

#44100-026-0000113871

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning August 1, 2018 and Ending July 31, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities Contract	\$ 173,000	\$ 173,000	\$ 173,000	\$ -
EXPENDITURES				
Personnel Services	\$ 110,000	\$ 110,000	\$ 113,299	\$ 3,299
Facility Costs	50,000	50,000	45,894	(4,106)
Program Activity-Food	6,000	6,000	6,000	-
Regular Operating	5,000	5,000	5,608	608
Telecommunications	2,000	2,000	2,199	199
Total Expenditures	<u>\$ 173,000</u>	<u>\$ 173,000</u>	<u>\$ 173,000</u>	<u>\$ -</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

SYSTEM OF CARE ENHANCEMENT AND EXPANSION
#44100-026-0000074591

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning November 1, 2015 and Ending June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities				
Contract	\$ 100,000	\$ 366,853	\$ 303,939	\$ (62,914)
EXPENDITURES				
Personal Services	\$ 70,000	\$ 188,137	\$ 197,309	\$ 9,172
Regular Operating	20,000	69,438	48,885	(20,553)
Other	10,000	42,378	32,713	(9,665)
Travel	-	4,000	1,213	(2,787)
Training	-	25,600	13,440	(12,160)
Flexible Funds	-	20,300	4,459	(15,841)
Supplies/Equipment (Outreach)	-	7,000	1,273	(5,727)
Indirect Costs	-	10,000	4,647	(5,353)
Total Expenditures	<u>\$ 100,000</u>	<u>\$ 366,853</u>	<u>\$ 303,939</u>	<u>\$ (62,914)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

EMERGING ADULT SUPPORT SERVICES

#44100-026-0000073611

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning November 1, 2015 and Ending June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities				
Contract	\$ 100,000	\$ 220,541	\$ 199,402	\$ (21,139)
EXPENDITURES				
Personal Services	\$ 26,000	\$ 105,100	\$ 97,894	\$ (7,206)
Regular Operating	10,000	18,000	13,142	(4,858)
Travel	-	2,000	1,856	(144)
Training	30,000	45,441	41,752	(3,689)
Flexible Funds	-	16,000	14,563	(1,437)
Supplies/Equipment (Outreach)	10,000	11,000	8,128	(2,872)
Indirect Costs	9,000	23,000	22,067	(933)
Telecommunications	15,000	-	-	-
Total Expenditures	<u>\$ 100,000</u>	<u>\$ 220,541</u>	<u>\$ 199,402</u>	<u>\$ (21,139)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

HOUSING OUTREACH COORDINATOR
#44100-026-0000104658

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES TO BUDGET

For the Period Beginning December 1, 2017 and Ending November 30, 2018

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
REVENUES				
Georgia Department of Behavioral Health and Development Disabilities Contract	\$ 62,558	\$ 62,558	\$ 48,631	\$ (13,927)
EXPENDITURES				
Personal Services	\$ 52,131	\$ 52,131	\$ 40,398	\$ (11,733)
Travel	2,500	2,500	2,040	(460)
Equipment	1,200	1,200	90	(1,110)
Telecommunications	1,040	1,040	416	(624)
Other	5,687	5,687	-	(5,687)
Total Expenditures	<u>\$ 62,558</u>	<u>\$ 62,558</u>	<u>\$ 42,944</u>	<u>\$ (19,614)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING (USES)				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,687</u>	<u>\$ 5,687</u>

GATEWAY BEHAVIORAL HEALTH SERVICES
SCHEDULE OF STATE CONTRACTUAL ASSISTANCE

For The Fiscal Year Ended June 30, 2019

STATE OF GEORGIA DBHDD <u>GRANT/CONTRACT</u>	<u>GRANT/ CONTRACT AMOUNT</u>	<u>REVENUE RECEIVED DURING GRANT PERIOD</u>	<u>FIXED RATE PAYMENTS OR EXPENDITURES DURING GRANT PERIOD</u>	<u>DUE (TO) FROM DBHDD @ END OF GRANT PERIOD</u>
DBHDD Master Agreement #44100-265-0262019104				
100 Mental Health Services - Adult	\$ 7,823,617	\$ 7,496,144	\$ 7,552,494	\$ 56,350
191 SHBP Repayment	\$ -	\$ 147,773	\$ -	\$ (147,773)
203 Crisis Stabilization Unit	\$ 3,118,809	\$ 3,118,809	\$ 3,118,809	\$ -
602 HIV Early Intervention Services	\$ 83,941	\$ 83,941	\$ 83,941	\$ -
700 Substance Abuse Services - Adult	\$ 1,259,030	\$ 1,215,373	\$ 1,259,030	\$ 43,657
DBHDD Master Agreement #44100-265-9072019104				
400 Developmental Disabilities Services	\$ 708,140	\$ 525,446	\$ 600,358	\$ 74,912
502 Special Appropriation - DD	\$ 813,973	\$ 739,197	\$ 739,197	\$ -
503 SHBP Repayment	\$ -	\$ 74,776	\$ -	\$ (74,776)
DBHDD Master Agreement #44100-265-0262019114				
619 Ready for Work- Outpatient-SSBG	\$ 270,000	\$ 191,250	\$ 206,640	\$ 15,390
624 Ready for Work Residential - SAPT	\$ 133,464	\$ 117,942	\$ 129,064	\$ 11,122
625 Ready for Work- Residential - TANF	\$ 475,200	\$ 413,600	\$ 453,200	\$ 39,600
626 Ready for Work- Residential - State	\$ 52,800	\$ 35,200	\$ 44,000	\$ 8,800
630 Ready for Work- Transitional Housing	\$ 48,000	\$ 44,000	\$ 48,000	\$ 4,000
632 Ready for Work - Residential - SSBG	\$ <u>369,600</u>	\$ <u>338,800</u>	\$ <u>369,600</u>	\$ <u>30,800</u>
Subtotal	\$ <u>15,156,574</u>	\$ <u>14,542,251</u>	\$ <u>14,604,333</u>	\$ <u>62,082</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

For The Fiscal Year Ended June 30, 2019

STATE OF GEORGIA DBHDD <u>GRANT/CONTRACT</u>	<u>GRANT/ CONTRACT AMOUNT</u>	<u>REVENUE RECEIVED DURING GRANT PERIOD</u>	<u>FIXED RATE PAYMENTS OR EXPENDITURES DURING GRANT PERIOD</u>	<u>DUE (TO) FROM DBHDD @ END OF GRANT PERIOD</u>
OTHER CONTRACTS:				
Adolescent Addictive Diseases Clubhouse Services #44100-906-0000101161	\$ 400,000	\$ 116,860	\$ 116,860	\$ -
Adolescent Addictive Diseases Clubhouse Services #44100-906-0000117215	\$ 400,000	\$ 227,123	\$ 256,792	\$ 29,669
ACT Services #44100-906-0000113247	\$ 780,000	\$ 738,291	\$ 780,000	\$ 41,709
Intensive Case Management #44100-261-0000112053	\$ 391,000	\$ 358,046	\$ 391,000	\$ 32,954
System of Care #44100-026-0000074591	\$ 366,853	\$ 117,934	\$ 138,075	\$ 20,141
Case Management Services #44100-265-0000112062	\$ 28,800	\$ 26,400	\$ 28,800	\$ 2,400
Georgia APEX Project #44100-026-0000114084	\$ 290,132	\$ 227,510	\$ 244,012	\$ 16,502
Georgia APEX Expansion #44100-026-000028230	\$ 330,000	\$ 2,563	\$ 19,353	\$ 16,790
Crisis Respite Apartments #44100-026-0000113871	\$ 173,000	\$ 158,234	\$ 173,000	\$ 14,766
Crisis Respite Apartments #44100-026-0000101202	\$ 173,000	\$ -	\$ -	\$ -
Emerging Adult Support Services #44100-026-0000073611	\$ 220,541	\$ 19,494	\$ 19,494	\$ -
Housing Outreach Coordinator #44100-026-0000121583	\$ 62,558	\$ 20,070	\$ 25,221	\$ 5,151
Housing Outreach Coordinator #44100-026-0000101161	\$ 62,558	\$ 14,228	\$ 14,228	\$ -

GATEWAY BEHAVIORAL HEALTH SERVICES

SCHEDULE OF STATE CONTRACTUAL ASSISTANCE - CONTINUED

For The Fiscal Year Ended June 30, 2019

STATE OF GEORGIA DBHDD <u>GRANT/CONTRACT</u>	<u>GRANT/ CONTRACT AMOUNT</u>	<u>REVENUE RECEIVED DURING GRANT PERIOD</u>	<u>FIXED RATE PAYMENTS OR EXPENDITURES DURING GRANT PERIOD</u>	<u>DUE (TO) FROM DBHDD @ END OF GRANT PERIOD</u>
OTHER CONTRACTS - CONTINUED:				
Forensic Apartments #44100-026-0000093543	\$ 435,000	\$ 357,985	\$ 396,202	\$ 38,217
Systemic Changes #44100-907-0000067439	\$ 100,000	\$ 13,625	\$ 13,625	\$ -
Supported Employment/Supported Education #44100-026-0000126657	\$ 68,584	\$ 3,868	\$ 8,305	\$ 4,437
Mental Health Awareness Training #44100-026-0000124246	\$ <u>8,000</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Subtotal	\$ <u>4,290,026</u>	\$ <u>2,402,231</u>	\$ <u>2,624,967</u>	\$ <u>222,736</u>
TOTAL	\$ <u>19,446,600</u>	\$ <u>16,944,482</u>	\$ <u>17,229,300</u>	\$ <u>284,818</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

SCHEDULE OF CASH FLOWS

For The Fiscal Year Ended June 30, 2019

	<u>GATEWAY BEHAVIORAL HEALTH SERVICES</u>	<u>DISTINCTIVE HOUSING SOLUTIONS INC.</u>	<u>TOTAL</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
CHANGE IN NET POSITION	\$ 1,270,063	\$ 86,764	\$ 1,356,827
Adjustments to reconcile net income to net cash Provided by Operating Activities:			
Depreciation Expense	503,501	199,714	703,215
(Increase)/Decrease in Accounts Receivable	1,933,355	(6,994)	1,926,361
(Increase)/Decrease in Prepaid Expenses	(24,823)	(3,579)	(28,402)
(Increase)/Decrease in Deferred Outflow	271,893	-	271,893
Increase/(Decrease) in Accounts Payable	(153,390)	(9,366)	(162,756)
Increase/(Decrease) in Other Liabilities	77,618	-	77,618
Increase/(Decrease) in Compensated Absences Payable	77,493	-	77,493
Increase/(Decrease) in Deferred Inflows	1,881,324	-	1,881,324
Increase/(Decrease) in Net Pension Liability	(95,337)	-	(95,337)
Increase/(Decrease) in Net OPEB Liability	(2,610,260)	-	(2,610,260)
Increase/(Decrease) in DBHDD Advances	<u>91,101</u>	<u>-</u>	<u>91,101</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	\$ <u>3,222,538</u>	\$ <u>266,539</u>	\$ <u>3,489,077</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of Property, Plant and Equipment	\$ (4,505,635)	\$ (177,719)	\$ (4,683,354)
Increase in Reserve Deposits	<u>-</u>	(<u>3,539</u>)	(<u>3,539</u>)
NET CASH PROVIDED/(USED) BY INVESTING ACTIVITIES	\$ (<u>4,505,635</u>)	\$ (<u>181,258</u>)	\$ (<u>4,686,893</u>)
CASH FLOWS FROM FINANCING ACTIVITIES			
Loan Proceeds	\$ 9,841,000	\$ -	\$ 9,841,000
Principal Payments	(<u>259,343</u>)	(<u>223,750</u>)	(<u>483,093</u>)
NET CASH FLOWS PROVIDED/(USED) BY FINANCING ACTIVITIES	\$ <u>9,581,657</u>	\$ (<u>223,750</u>)	\$ <u>9,357,907</u>
NET INCREASE (DECREASE) IN CASH	\$ 8,298,560	\$ (138,469)	\$ 8,160,091
CASH - BEGINNING OF THE YEAR	<u>3,050,961</u>	<u>697,372</u>	<u>3,748,333</u>
CASH - END OF THE YEAR	\$ <u>11,349,521</u>	\$ <u>558,903</u>	\$ <u>11,908,424</u>
NOTES TO CASH FLOW STATEMENT:			
Interest Paid	\$ 320,714	\$ 60,877	\$ 381,591
Income Tax Paid	\$ -	\$ -	\$ -

GATEWAY BEHAVIORAL HEALTH SERVICES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Fiscal Year Ended June 30, 2019

<u>FEDERAL GRANTOR</u>	<u>CFDA NUMBER</u>	<u>PROGRAM NUMBER</u>	<u>EXPENDITURES</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Georgia Department of Behavioral Health and Developmental Disabilities:			
CMHS Block Grant	93.958	44100-265-0262019104	\$ <u>645,360</u>
SAPT Block Grant	93.959	44100-265-9072019104	\$ 796,062
		44100-265-0262019114	129,064
		44100-026-0000117215	<u>373,652</u>
			\$ <u>1,298,778</u>
Social Services Block Grant	93.667	44100-265-9072019104	\$ 357,227
		44100-265-0262019114	<u>576,240</u>
			\$ <u>933,467</u>
TANF	93.558	44100-265-0262019114	\$ <u>501,200</u>
Total U.S. Department of Health and Human Services			\$ <u>3,378,805</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed through Georgia Department of Community Affairs:			
Shelter Plus Care	14.238	GA0166L4B11506	\$ 892,025
Continuum of Care	14.267	GA0206L4B011403	<u>153,649</u>
Total U.S. Department of Housing and Urban Development			\$ <u>1,045,674</u>
TOTAL			\$ <u>4,424,479</u>

GATEWAY BEHAVIORAL HEALTH SERVICES

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For The Fiscal Year Ended June 30, 2019

Notes to Schedule:

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Gateway Behavioral Health Services under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Gateway Behavioral Health Services, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Gateway Behavioral Health Services.

Note B - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note C - Indirect Cost Rate

Gateway Behavioral Health Services did not elect to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

OTHER REPORTS

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

To The Community Service Board
Gateway Behavioral Health Services
Brunswick, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Gateway Behavioral Health Services, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Gateway Behavioral Health Services' basic financial statements, and have issued our report thereon dated December 4, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Gateway Behavioral Health Services' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Gateway Behavioral Health Services' internal control. Accordingly, we do not express an opinion on the effectiveness of Gateway Behavioral Health Services' internal control.

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

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

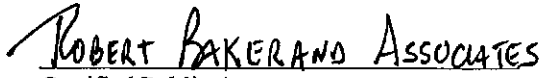
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Gateway Behavioral Health Services' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

Purpose of this Report

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

ROBERT BAKER and ASSOCIATES

Handwritten signature in cursive script that reads "ROBERT BAKER AND ASSOCIATES".

Certified Public Accountants

Albany, Georgia

December 4, 2019

ROBERT BAKER and ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To The Community Service Board
Gateway Behavioral Health Services
Brunswick, Georgia

We have audited Gateway Behavioral Health Services' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Gateway Behavioral Health Services' major federal programs for the year ended June 30, 2019. Gateway Behavioral Health Services' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Gateway Behavioral Health Services' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Gateway Behavioral Health Services' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Gateway Behavioral Health Services' compliance.

Opinion on Each Major Federal Program

In our opinion, Gateway Behavioral Health Services, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Gateway Behavioral Health Services is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Gateway Behavioral Health Services' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance


in accordance with the Uniform Guidance, 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 Gateway Behavioral Health Services' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

ROBERT BAKER and ASSOCIATES


Certified Public Accountants
Albany, Georgia
December 4, 2019

GATEWAY BEHAVIORAL HEALTH SERVICES
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For The Fiscal Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified not
 considered to be material weaknesses? yes X none reported

Noncompliance material to financial
 statements noted? yes X no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified not
 considered to be material weaknesses? yes X none reported

Type of auditor's report issued on compliance for major programs: unmodified

Any audit findings disclosed that are
 required to be reported in accordance
 with the Uniform Guidance, Section 200.516? yes X no

Identification of major programs:

<u>CFDA Number (s)</u>	<u>Name of Federal Program of Cluster</u>
93.667	Social Services Block Grant

Dollar threshold used to distinguish
 between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes no

GATEWAY BEHAVIORAL HEALTH SERVICES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For The Fiscal Year Ended June 30, 2019

Section II - Financial Statement Findings

SIGNIFICANT DEFICIENCIES

AUDITOR REFERENCE
NUMBER

-NONE-

Section III - Federal Award Findings and Questioned Costs

-NONE-

GATEWAY BEHAVIORAL HEALTH SERVICES
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For The Fiscal Year Ended June 30, 2019

SIGNIFICANT DEFICIENCIES

AUDITOR REFERENCE
NUMBER

-NONE-