

**The Gulf Coast Center  
REQUEST FOR PROPOSAL  
FY 2023-2028 Annual Financial and Compliance Audit**

The Gulf Coast Center ("herein called GCC"), is requesting proposals from public accounting firms with experience performing audits of community mental health/intellectual disability centers to perform the annual financial and compliance audit for fiscal years 2023-2028.

**PROFILE OF THE GULF COAST CENTER**

GCC is a local unit of government, a community center and an agency of the State of Texas under the provisions of Chapter 534 of the Texas Health & Safety Code Ann. (Vernon 1992), as amended, as well as a certified community behavioral health clinic which provides an array of community-based services to adults and children residing in Galveston and Brazoria Counties. The goal of GCC is to help individuals overcome the problems associated with mental health, intellectual and developmental disabilities and/or substance use by ensuring the availability of quality services. The agency employs approximately 310 positions with 338 budgeted.

**I. BACKGROUND INFORMATION**

Auditing requirements for GCC are contained in the current Texas Health and Human Services Commission's *Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers*.

GCC's Fiscal Year 2023 operating budget will be approximately \$34 million. GCC receives federal and state financial assistance for numerous programs, the more significant of which include the Texas Department of State Health Services, the Texas Department of Aging and Disability Services, the Texas Department of Assistive and Rehabilitative Services, and Medicaid. Included as part of the Request for Proposal packet are relevant excerpts of the current fiscal year operating budget (See Attachment B). A copy of the financial and compliance audit for the previous fiscal year is attached (See Attachment C).

**A. Purpose of the Audit**

The purpose of the Request for Proposal is to obtain the services of a public accounting firm for the annual financial and compliance audit for fiscal years 2023-2028. The organization-wide audit will encompass the general-purpose financial statements, combining statements and other schedules for GCC for the fiscal years ending August 31, 2023-2028. The audit is to be performed in accordance with generally accepted auditing standards (GAAS), especially *SAS 117* on compliance auditing as applied to governmental entities and recipients of financial assistance, *Government Auditing Standards*, issued by the Comptroller of the United States, the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, current Texas Health and Human Services Commission's *Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers*, the *State of Texas Uniform Grant Management Standards* (UGMS), the Single Audit Act of 1996 and the *State of Texas Single Audit Circular*. The audit must also adhere to any new standard or requirement that may come into effect at any time during the term of the contract.

The financial statement audit is to determine whether (1) the financial statements present fairly the financial position, results of operations, and cash flows in accordance with generally accepted accounting principles, and (2) whether GCC has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements. The financial

related audit will also include determining whether (1) financial reports and related items are fairly presented, and (2) financial information is presented in accordance with established or stated criteria.

As a part of the audit of the general-purpose financial statements, the annual audit will also include obtaining an understanding of GCC's internal control structure and identifying any reportable conditions relating to the internal control systems coming to the attention of the auditors, any reportable condition or material weakness noted during the study and evaluation of internal accounting and administrative controls must be reported.

As part of the audit of the general-purpose financial statements, transactions and records pertaining to federal and state programs will be tested for material compliance with applicable federal and state laws, rules, and regulations, and all instances of noncompliance required to be reported under *Government Auditing Standards* will be reported to GCC.

The compliance audit, commonly referred to as the single audit, is subject to testing of all federal and state financial assistance. Federal and state financial assistance programs must be treated as separate populations for the determination of major programs. Major Type A and Type B financial assistance programs (as defined by OMB Circular A-133) will be tested for compliance with laws and regulations, as well as compliance with specific requirements of the grants or contracts. All instances of noncompliance will be reported to GCC.

B. Independent Auditor

The proposer must demonstrate the capability to perform the annual audit in accordance with generally accepted government auditing standards. Public accounting firms that have performed annual audits for similar entities are encouraged to submit a proposal.

C. Term of the Audit Engagement

The contract for audit services based upon approval of the GCC Board of Trustees will be for the fiscal years ending August 31, 2023-2028 (September 1, 2023-2028 - August 31, 2023-2028). GCC will review each audit to ensure satisfactory delivery of the services specified in the proposal and engagement letter. The agreement can be terminated for cause.

D. Dispute Resolution

Disputes concerning the terms of contracted services that cannot be resolved, will be brought before an independent mediation center, whose decision will be binding upon both parties.

II. TECHNICAL PROPOSAL CONTENT

NOTE: There should be no dollar units or total costs included in the technical proposal document.

A. Cover Letter

See conditions for submission of proposal in Section IV.

B. Technical Component

To clearly describe the public accounting firm's understanding of the work to be completed, the proposer will:

1. Provide a definition of the term "generally accepted government auditing standards" with clear distinctions between these standards and generally accepted auditing standards for nongovernmental engagements.
2. Explain the proposer's approaches to performing an annual financial and

compliance audit, including the methodology, nature, and extent of audit procedures to be performed.

3. Make a statement concerning the independence of the proposer, including direct and indirect financial interest, and the relationship of the proposed audit team to employees of GCC and any of the members of the GCC's Board of Trustees; and
4. Provide the Certification Number with Expiration Date if the firm is certified as a State of Texas Historically Underutilized Business (HUB), If not certified as a HUB, identify if the firm is eligible for certification and the HUB criteria met.

C. Management Component

The proposer will furnish satisfactory evidence of capability to provide in a professional and timely manner the services stated in the Request for Proposal. To meet this requirement, the proposer will:

1. Provide the name of the external quality control review organization of which the proposer is a member and the proposer's length of membership. Also, state the review organization's planned frequency of peer reviews.
2. State whether the firm has received a peer review within the past 36 months and whether in the most recent review an unqualified report was issued (a copy of the peer review report must be provided to GCC);
3. State whether the proposer is a national, regional or local public accounting firm;
4. Provide evidence that the proposer has experience in performing annual financial and compliance audits for Community centers and preparation of the federal tax return (Form 990) within the past three (3) years. List current and past audit clients along with the names and telephone numbers of contact persons and the dates audit services were provided;
5. State whether the proposer is currently under the terms of a public or private reprimand by the Texas State Board of Public Accountancy and/or licensing boards of other states;
6. Describe the proposed audit team, in terms of job positions in the firm;
7. List names of staff member(s) who will direct the overall audit throughout the duration of the engagement as well as those staff members who will be responsible for planning, directing, and conducting substantial portions of the fieldwork or reporting on this audit engagement. Include the verifiable educational background of all staff members named and professional licenses held;
8. Describe continuing professional education in governmental accounting and auditing received by the proposed audit team during the last two (2) years;
9. Provide the names and qualifications of any needed outside specialists and

consultants that will assist the proposer's staff members;

10. Describe the level of assistance that will be expected from GCC personnel; and

11. Provide evidence of the ability to comply with the requirements in Sections II and VII of the Request for Proposal.

D. Task/Activity Plan

The proposer will specify timelines and sequence for audit procedures, and names of staff to be assigned.

E. Evaluation

Criteria used to evaluate the proposer's methodologies, products, and services are shown in Attachment A.

III. SEALED DOLLAR COST BID

A. Total All-inclusive Maximum Price

The sealed dollar cost bid should contain all pricing information relative to performing the audit engagement as described in this Request for Proposal.

GCC will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the sealed dollar cost bid should include the following information:

- a. Name of Firm
- b. Certification that the person signing the proposal is authorized to represent the firm empowered to submit the bid and authorized to sign a contract with GCC.
- c. A total all-inclusive maximum price for the fiscal year 2023-2028 engagement as described in this Request for Proposal separately listing the cost for each fiscal.

B. Manner of Payment

Payments will be made in accordance with the contract or engagement letter.

IV. CONDITIONS FOR SUBMISSIONS OF PROPOSAL

All proposals in response to this request must meet the following conditions to be considered:

A. Proposal must include a cover letter clearly stating the name of the firm and the name, address, and telephone number of the proposer's representative.

B. Proposal must address each of the audit requirements as stated in this Request for Proposal.

C. GCC reserves the right to reject any and all proposals, and to negotiate portions thereof. Proposals that address only part of the requirements contained in this Request for Proposal will not be considered.

D. GCC reserves the right to select any proposal, considering the quoted estimated fee and other factors;

E. The proposer shall furnish such additional information that GCC may reasonably require;

- F. GCC will not be liable for any cost incurred in the preparation of proposals; and
- G. GCC may ask proposers to send a representative for an oral interview prior to the Board of Trustees approval of a proposal. GCC will not be liable for the costs incurred by the proposer in connection with such interview.

V. PROCEDURES FOR SUBMITTING PROPOSALS

A. Delivery

Electronic Delivery

Responses to the Request for Proposal may be submitted electronically via email to:

Gulf Coast Center  
Rick Elizondo, Chief Financial Officer  
Email: ricke@gulfcoastcenter.org

On the subject line identify "Confidential: 2023-2028 RFP Audit Response"

Request confirmation receipt to ensure that submission has been received.

Mail Delivery

Responses to the Request for Proposal must be sent by certified mail, special carrier or hand delivered and addressed to:

Gulf Coast Center  
Attention: Rick Elizondo, Chief Financial Officer  
4444 West Main  
League City, TX 77573  
409-763-2373

CONFIDENTIAL: 2023-2028 AUDIT RFP

Hand Delivery

Gulf Coast Center  
Attention: Rick Elizondo, Chief Financial Officer  
4444 West Main  
League City, TX 77573  
409-763-2373

Proposals must be received no later than June 15, 2023 at 3:00 p.m., Central Standard Time

B. Number of Copies of Proposal

Submit one hard copy (1) original and five (5) copies each of the technical proposal and sealed dollar cost bid. The technical proposals are to be bound and sealed in a separate envelope from the sealed dollar cost bids. Each envelope must be clearly marked as "Technical Proposal" or "Sealed Dollar Cost Bid."

If the submission is electronic, submit one complete proposal.

VI. ASSISTANCE TO PROPOSERS

Proposers may contact Rick Elizondo (409)763-2373 or at ricke@gulfcoastcenter.org for technical assistance regarding the RFP process. Such requests must be in writing. Center staff responses to information requests will be provided to all who have indicated an interest in responding to the RFP.

VII. STATEMENT OF REQUIREMENTS

- A. The independent auditor will provide 15 copies of the written audit report and single audit report that meet the requirements of current *Guidelines for Annual Financial and Compliance Audits of Community MHMR Centers*.
- B. During the 1<sup>st</sup>. week of January, the preliminary draft of the reports will be presented to GCC prior to submission of the final draft.
- C. Satisfactory delivery of the services specified by the request for proposal and the engagement letter shall be accomplished no later than the January 15.
- D. The independent auditor will be required to present the reports to the GCC Board of Trustees at the January board meetings usually held the 4<sup>th</sup> Wednesday unless an extension is required.
- E. The independent auditor is required to provide a management letter containing comments oriented toward constructive improvements.
- F. Copies of selected audit working papers will be provided as requested by GCC and as provided for in the engagement letter. The independent auditor will make its working papers available for review by GCC's coordinating agency.

VIII. BOARD OF TRUSTEES APPROVAL

A proposal will be selected on or before July 26, 2023 and approved the at the July 26<sup>th</sup>, 2023 Board Meeting barring unforeseen circumstances or a decision by the Board of Trustees to reject all proposals submitted.

**ATTACHMENT A**

**Criteria for Scoring the RFP**

The following criteria will be used to evaluate responses. Points within the ranges specified will be assigned to the below-listed criteria as a means for quantifying the relative strengths and weaknesses of the proposals received. In the event that oral interviews are necessary to break a tie or for making clarification in the evaluation process, additional points may be awarded. It should be understood that while the total score is a significant factor, the requester of the services reserves the right to consider other factors in making a final selection.

	<b>MANDATORY CRITERIA: Proposals will NOT be considered for further evaluation unless there is compliance with ALL of the following criteria.</b>		
	MANDATORY CRITERIA	Met?	Not Met?
1.	Must be an independent auditor properly licensed for public practice in Texas.		
2.	<b>Firm must have experience performing annual financial and compliance audits within the past three (3) years for Community mental health/intellectual disability centers.</b>		
3.	Must meet the independence standards and continuing education requirements of <i>Government Auditing</i> United States General Accounting Office (GAO).		
4.	Must be a member of an external review quality control review organization. Proposer must provide the name of the external review organization of which it is a member, the length of time of membership and the frequency of the firm's planned peer review.		
5.	Firm must have had a peer review conducted within the past three (3) years and, in the most recent review, have an unqualified report issued.		
6.	Firm must not be under the terms of a public or private reprimand by the State of Texas Board of Public Accountancy and/or licensing boards of other states.		
7.	Firm must provide verifiable evidence that it is eligible to do business in the State of Texas.		
8.	Must submit a proposal meeting all of the requirements of the Request for Proposal.		

**PROPOSALS WHICH HAVE MET EACH OF THE MANDATORY CRITERIA LISTED ABOVE WILL BE EVALUATED ON THE FOLLOWING CRITERIA:**

EVALUATION CRITERIA		Weighting
1	Qualifications of the Audit firm <ul style="list-style-type: none"> <li>The experience of the audit firm in performing annual and compliance audits for Community mental health/intellectual disability centers in Texas with Single Audit Requirements within the past three (3) years.</li> <li>The opinions of prior clients of the audit firm.</li> <li>The results of the latest peer review of the firm.</li> <li>Certification or eligibility to be certified as a State of Texas Historically Underutilized Business (HUB).</li> </ul>	20 Points
2	Qualifications of the Audit Team <ul style="list-style-type: none"> <li>The collective experience of the team to be assigned to the audit.</li> <li>The specifications in the proposal, in concrete language, of the education and experience in the type of work that the audit entails of the key personnel. The experience is explained in terms of specific audit engagements.</li> <li>The professional continuing education in governmental accounting and auditing of key personnel explained in detail.</li> </ul>	15 Points
3	Audit work plan reflects a clear understanding of the work to be performed <ul style="list-style-type: none"> <li>The proposal contains a comprehensive work plan including schedule of interim and final fieldwork to meet the January financial report review deadline.</li> <li>The plan contains a realistic estimate of time required to complete the audit and meet the requirements in Section VII of the Proposal.</li> <li>The proposal indicates that the proposer will use (1) a systematic approach to</li> </ul>	

	<p>examining systems and internal controls and (2) effective procedures, including consideration of risk and materiality, to determine the extent of audit testing and review necessary.</p> <ul style="list-style-type: none"> <li>• The proposal identifies the level of assistance needed from GCC personnel</li> <li>• The ease of accessibility of the audit team to GCC personnel.</li> </ul>	20 Points
4	<p>Subsequent year approach and continuity of knowledge</p> <ul style="list-style-type: none"> <li>• The proposal addresses how the approach to audit would be affected if the contract were a multi-year one.</li> <li>• The firm’s approach to senior staff rotation, notification of changes in key personnel and the ability to maintain a continuity of knowledge during subsequent years.</li> </ul>	10 Points
5	The inclusive fee for the audit with maximum annual increases identified for maximum benefit and cost effectiveness.	35 Points
	<b>TOTAL MAXIMUM SCORE AVAILABLE</b>	<b>100 Points</b>

**ATTACHMENT B**

**GULF COAST CENTER**

	<b>Category</b>	<b>Account Description</b>	<b>FY2023 Initial Budget</b>
<b>REVENUES</b>			-\$30,872,290
	<b>COUNTY FUNDS</b>		-\$993,550
		BRAZORIA CO DETENTION CENTER	-\$61,000
		BRAZORIA CO. ALLOCATION	-\$195,000
		GALVESTON CO DRUG COURT	-\$1,230
		GALVESTON CO JUV PROB (DISCOVERY)	\$0
		GALVESTON CO JUV PROB (ENDEAVOR)	\$0
		GALVESTON CO MH TREATMENT COURT	-\$157,829
		GALVESTON CO TLC (AIR PROJECT)	\$0
		GALVESTON CO. - SB 292	-\$54,500
		GALVESTON CO. ALLOCATION	-\$336,000
		GALVESTON CO.-JAIL FORENSIC SERVICES	-\$181,000
		RIDER 84A FUNDS	-\$6,991
	<b>DSRIP-1115 WAIVER</b>		\$0
		MEDICAID 1115 WAIVER-DSRIP	\$0
	<b>HHSC - FEDERAL GRANTS</b>		-\$1,765,270
		HHSC - SUPPORTED HOUSING	-\$155,590
		HHSC MHFA FEDERAL	-\$72,084
		HHSC-HR 133	-\$57,585
		HHSC-MCOT-STATE OPIOID RESPONSE	-\$65,000
		HHSC-RYSE	-\$255,418
		HHSC-TANF-PANDEMIC EMERG ASSIT	\$0
		HHSC-TTOR-MCOT	\$0
		HHSC-TTOR-OSAR	\$0
		MH BLOCK GRANT-ADULT	-\$463,765
		MH BLOCK GRANT-CHILD	-\$159,059
		MH BLOCK-ADMIN-MH-CHILD	-\$32,781
		PATH BLOCK GRANT	-\$191,000
		TITLE XX - SSBG - CRISIS	-\$41,469
		TITLE XX=SSBG -TANF TO XX-CHILD	-\$163,829
		TITLE XX-SSBG - MH ADULT	-\$70,143
		TITLE XX-SSBG-TANF to XX	-\$37,547
	<b>HHSC - GENERAL REVENUE ALLOCATION - IDD</b>		-\$1,816,476
		DADS-GENERAL REVENUE	-\$1,617,023
		DADS-GENERAL REVENUE ADMIN/AUTHORITY	-\$179,669
		DADS-GENERAL REVENUE-PERMANENCY PLANNING	-\$19,784
	<b>HHSC - GENERAL REVENUE ALLOCATION - MH</b>		-\$12,781,923
		DSHS-GENERAL REVENUE	-\$6,080,226
		DSHS-GENERAL REVENUE-ADMIN-MHA	-\$675,581
		DSHS-GENERAL REVENUE-ADMIN-MHC	-\$81,844
		DSHS-GENERAL REVENUE-CHILD	-\$736,599
		DSHS-GR-CRISIS-ADMIN	-\$112,472

		DSHS-GR-CRISIS-SERVICES	-\$1,012,955
		DSHS-REGIONAL COMMUNITY HOSPITAL- INPATIENT	-\$3,674,021
		DSHS-REGIONAL HOSPITAL INPATIENT (ADMIN)	-\$408,225
	<b>HHSC - GRANTS - IDD</b>		-\$476,200
		DADS - IDD CRISIS RESPITE	-\$379,074
		DADS - MFP ECC	-\$83,188
		DADS - NURSING FACILITY	-\$13,939
	<b>HHSC - GRANTS - MH</b>		-\$1,214,197
		DSHS - MHFA	-\$4,650
		DSHS-VETERAN'S GRANT	-\$99,286
		HHSC - PCN -PPB	-\$643,539
		HHSC - PCN -PPB - MEDICATIONS	-\$37,386
		HHSC - SB 292	-\$63,644
		TCOOMMI-ADULT GALVESTON COUNTY	-\$16,139
		TCOOMMI-ADULT-BRAZORIA COUNTY	-\$349,554
	<b>HHSC - GRANTS - SUD</b>		-\$2,296,135
		DSHS-POS-TRA RES. SUPPORTIVE	-\$19,500
		DSHS-RECOVERY OUTPATIENT (TRA)	-\$609,182
		DSHS-RECOVERY-DUAL DIAG (TCO)	-\$172,500
		DSHS-RECOVERY-TRA-RESIDENTIAL	-\$479,481
		DSHS-RECOVERY-WOMEN (TRF)	-\$219,224
		OSAR	-\$630,824
		OSAR - COVID	-\$165,423
	<b>HUD</b>		-\$498,646
		PERMANENT HOUSING 3	-\$498,646
	<b>INSURANCE - PRIVATE/MEDICID/MEDICAR E</b>		-\$2,645,401
		HCS - EARNINGS	-\$26,114
		MEDICAID CARD	-\$98,053
		MEDICAID CASE MGMT MH	-\$282
		MEDICAID IDD HAB COORDINATION	-\$80,000
		MEDICAID IDD HAB COORDINATION ADJUSTMENTS	\$330
		MEDICAID LTC IDD	-\$1,181,496
		MEDICAID LTC IDD ADJUSTMENTS	\$4,647
		MEDICAID MCO - CARD	-\$1,435,085
		MEDICAID MCO-REHAB	-\$215,021
		MEDICAID MCO-TCM	-\$66,035
		MEDICAID MHCM ADJUSTMENTS	\$223
		MEDICAID REHAB	-\$83,279
		MEDICAID REHAB ADJUSTMENT	\$3,978
		MEDICAID TCARD ADJUSTMENTS	\$56,323
		MEDICAID-CASE MGMT-MH	-\$286
		MEDICAID-MCO-CARD ALLOWANCE	\$795,663
		MEDICAID-MCO-REHAB ALLOWANCE	\$11,547
		MEDICAID-MCO-TCM ALLOWANCE	\$14,956
		MEDICARE PART B	-\$224,264
		MEDICARE PART B ADJUSTMENTS	\$60,817
		NEDICARE PART B ADJUSTMENTS	\$95,418
		THIRD PARTY BILLING ADJUSTMENTS	\$438,463

		THIRD PARTY INSURANCE	-\$717,854
	<b>LOCAL FUNDS</b>		-\$577,818
		CONSUMER FEES	-\$75,429
		CONSUMER FEES - ADJUSTMENTS	\$3,684
		FOUNDATIONS-KEMPNER	-\$68,039
		INSURANCE REFUNDS	\$0
		INTEREST INCOME	-\$20,000
		MEDICAL RECORDS	-\$9,000
		MHFA TRAINING	-\$2,093
		OTHER	-\$170,395
		OTHER - TRANSFER FROM RESERVES	-\$231,274
		RENT RECEIVED	\$0
		SALE OF FIXED ASSETS	-\$5,273
	<b>OTHER - FEDERAL</b>		-\$2,532,101
		ADMINISTRATIVE CLAIMING	-\$340,003
		FEMA CCP RSP COVID-19	-\$49,118
		SAMSA - CCBHC I&A	-\$920,247
		SAMSA-Covid Crisis Response	-\$801,979
		VOCA - GOV. OFFICE	-\$420,753
	<b>OTHER - FEDERAL-CHARITY CARE POOL</b>		-\$2,274,576
		HHSC-CCP FUNDING	-\$2,274,576
	<b>OTHER - FEDERAL-DIRECTED PAYMENT</b>		-\$999,998
		PCP - DPP FUNDS	-\$999,998
	<b>EXPENSES</b>		<b>\$30,872,290</b>
	<b>SALARY</b>		<b>\$15,059,975</b>
		EMPLOYMENT AGENCIES	\$123,227
		OVERTIME	\$66,357
		SALARIES - FTE'S ONLY	\$14,862,352
		STIPENDS	\$8,038
	<b>FRINGE</b>		<b>\$5,355,438</b>
		CHRISTMAS CLUB MATCH BENEFIT	\$6,225
		DEFERRED COMPENSATION	\$289,832
		EMPLOYMENT PHYSICAL - SHOTS	\$0
		FICA	\$1,136,970
		HEALTH BENEFITS	\$6,041
		HEALTH INSURANCE	\$2,825,863
		LIFE INSURANCE	\$36,229
		RETIREMENT	\$579,664
		SPLIT DOLLAR LIFE INSURANCE	\$63,679
		STD/LTD	\$108,687
		UNEMPLOYMENT	\$148,624
		VACATION CLUB MATCH	\$5,000
		WORKMAN'S COMPENSATION	\$148,624
	<b>TRAVEL</b>		<b>\$58,582</b>
		AIR TRAVEL	\$474
		CONFERENCE REGISTRATION	\$6,090
		LODGING	\$17,114
		MILEAGE	\$24,443
		MISC. - PARKING, TOLLS, TAXI	\$2,924
		PER DIEM - OUT OF REGION	\$7,537

	<b>BUILDING COSTS</b>		\$551,726
		ALARM SERVICE	\$20,164
		BLDG MAINT & REPAIR-FACILITY	\$61,278
		ELECTRICITY	\$102,447
		GARBAGE	\$4,355
		GAS, BUTANE	\$2,703
		INT RENT/LEASE PMTS-AUTHORITY	-\$499,999
		JANITORIAL SERVICE	\$119,112
		PEST CONTROL	\$11,380
		RENT, LEASE PAYMENT	\$177,600
		RENT/LEASE PAYMENT AUTHORITY	\$499,138
		WATER	\$13,775
		YARD MAINTENANCE	\$39,774
	<b>CAPITAL</b>		\$113,074
		COMPUTER SOFTWARE	\$8,457
		EQUIPMENT - LEASE - PRINCIPAL	\$63,616
		TELEPHONE-LEASE-PRINCIPAL	\$41,000
	<b>CLIENT SUPPORT</b>		\$392,761
		ACTIVITIES/EVENTS/FIELD TRIPS	\$5,154
		ADULT FLEXIBLE SPENDING MH	\$17,894
		ADULT FLEXIBLE SPENDING MR	\$750
		FLEXIBLE SPENDING - CHILD	\$133
		INTERPRETER SERVICES	\$9,875
		MOVING SERVICES	\$914
		OTHER THAN- RES/LOD/MEDS	\$5,120
		RESIDENTIAL/LODGING	\$310,039
		TRANSPORTATION	\$15,665
		UTILITIES	\$1,729
		UTILITIES	\$25,489
	<b>CONTRACT SUD</b>		\$419,000
		ADA #2	\$315,000
		PATHWAY	\$0
		RESIDENTIAL-BAY AREA RECOVERY	\$104,000
	<b>CONTRACT-IDD</b>		\$290,328
		DAY HABILITATION	\$449
		HCS-DENTAL-TERRY DRIGGS	\$1,000
		HCS-FOSTER CARE-FLOYD	\$0
		HCS-FOSTER CARE-TRAVIS	\$25,115
		IDD COMMUNITY SUPPORT	\$9,756
		IDD CRISIS RESPITE	\$179,700
		IDD VOUCHER RESPITE	\$73,796
		MR SUPPORT - NF DAY HAB	\$513
	<b>CONTRACT-MH</b>		\$6,177,899
		ETBHN - MEDICAL DIRECTOR	\$6,195
		ETBHN TELEMEDICINE	\$1,483,343
		ETBHN-AUTHORIZATIONS	\$26,355
		GALVESTON CO. SHERIFF'S DEPT	\$80,305
		GALVESTON COUNTY JAIL PSYCHIATRIC SERVICES	\$170,000
		INPATIENT BEDS-PPB	\$0
		J. ALLEN & ASSOC -TELEMED	\$15,448
		MH ADULT/CHILD INP BEDS -PPB	\$543,539

	NORTEK MEDICAL STAFFING	\$57,000
	ST. JOSEPH'S - INPATIENT BEDS	\$2,774,000
	THE WOOD GROUP-GALVESTON CO.	\$408,539
	UTMB - PHYSICIAN COVERAGE	\$62,400
	UTMB-INPATIENT COV @ ST.JOSEPH	\$550,775
	UTMB-REGIONAL HOSPITAL	\$0
	<b>CONTRACT-OTHER</b>	\$376,591
	ARC UNIT # 1688	\$0
	AUDITORS	\$80,000
	CHRISTOPHER BAKER	\$750
	CONSULTANT - CIT TRAINING	\$15,000
	CRISIS HOT LINE SERVICES	\$93,222
	ETBHN	\$11,592
	ETBHN-WAN	\$1,482
	GULF COAST NAMI - OTHER	\$20,000
	LABORATORY FEES	\$27,448
	MOVING SERVICES	\$12,220
	PAYROLL SERVICES	\$76,768
	SHREDDING SERVICES	\$2,185
	STREAMLINE HEALTHCARE SOLUTIONS	\$35,925
	<b>EQUIPMENT &lt;\$5000</b>	\$193,182
	COMPUTER LICENSES MICRO360	\$142,736
	COMPUTER SOFTWARE	\$30,473
	EQUIPMENT PURCHASES	\$6,000
	FURNITURE PURCHASES	\$10,974
	VEHICLE LEASE PRINCIPAL-OPERATING	\$3,000
	<b>INCREASE TO FUND BALANCE</b>	\$112,215
	INCREASE TO FUND BALANCE	\$112,215
	<b>INSURANCE</b>	\$445,943
	BUILDING-GENERAL COVERAGE	\$76,039
	CYBER COVERAGE II	\$25,489
	FIDELITY	\$6,000
	FLOOD	\$28,550
	GENERAL, PROFESSIONAL, E&O LIABILITY	\$77,284
	LIABILITY - GENERAL	\$1,500
	VEHICLE INSURANCE	\$130,967
	WINDSTORM AND HAIL	\$100,113
	<b>MEDICATIONS</b>	\$316,611
	CONSUMER MEDICATIONS	\$161,259
	CONSUMER MEDS - NEW GENERATION	\$129,629
	MEDICATION HANDLING FEES	\$25,722
	<b>OTHER OPERATING</b>	\$163,501
	BANK CHARGES	\$8,565
	COMPUTER NETWORK REPAIR/MAINT	\$0
	COMPUTER REPAIR/MAINTENANCE	\$2,682
	COMPUTER SOFTWARE LICENSING	\$53,959
	DUES AND MEMBERSHIPS	\$70,107
	EQUIPMENT-REPAIR/MAINTENANCE	\$1,939
	NEWSPAPER NOTICES	\$1,730
	SHIPPING/FREIGHT	\$3,169
	STAFF DEVELOPMENT	\$20,306

		VOLUNTEER/STAFF RECOGNITION	\$1,045
	<b>PROGRAM SUPPLIES</b>		\$316,405
		BOARD MEETING SUPPLIES	\$3,579
		BOOKS/PUBLICATIONS/SUBSCRIPT.	\$494
		CENTER MEETINGS - ACTIVITIES	\$715
		CLEANING LAUNDRY SUPPLIES	\$763
		COMPUTER PAPER AND SUPPLIES	\$90
		COPY XEROX PAPER AND SUPPLIES	\$1,211
		COVID PPE Reimbursement	\$165,423
		FEES, ETC.	\$63,860
		FOOD	\$1,563
		FORMS, PRINTING	\$363
		HOUSEHOLD ITEMS	\$249
		MEDICAL SUPPLIES	\$436
		OFFICE MATERIALS	\$9,020
		OFFICE SUPPLIES	\$7,982
		POSTAGE	\$21,129
		PROGRAM MATERIALS	\$39,529
	<b>TELECOM</b>		\$385,468
		LONG DISTANCE	\$16,049
		MOBILE	\$126,092
		MONTHLY SERVICE	\$41,678
		OFF SITE ACCESS	\$1,761
		OFF-SITE ACCESS	\$61,400
		REPAIR AND MAINTENANCE	\$189
		T1 LINES/INTERNET	\$138,299
	<b>VEHICLE OPERATING</b>		\$125,283
		GASOLINE	\$69,899
		PERSONAL VEHICLE USE FEE	-\$1,463
		REPAIR AND MAINTENANCE	\$56,847
	<b>UNALLOWABLE</b>		\$18,309
		CENTER MEETINGS	\$1,850
		FEES	\$15,966
		FUND RAISING	\$0
		VOLUNTEER/STAFF RECOGNITION	\$494
<b>Grand Total</b>			\$0

### ATTACHMENT C

THE GULF COAST CENTER ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED AUGUST 31, 2022 IS AVAILABLE UPON WRITTEN REQUEST.

