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CARSON CITY  
EXECUTIVE OFFICES

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Carson City, a Consolidated Municipality

Application for

**Community Support Services Funding**  
Fiscal Year 2011-2012

Name of Organization: Carson City Community Counseling Center

Amount Requested: \$42,700

Contact Person: Mary Bryan, Administrator

Mailing Address: 205 S Pratt Ave

City: Carson City State: NV Zip Code: 89701

Phone Number: 775.882.3945 E-mail: meadowmary@aol.com

501(c)3 Taxpayer I.D. Number: 88-0212354

Date Submitted: \_\_\_\_\_

Please mail completed application and attachments to:  
Carson City Executive Offices  
201 N. Carson Street, Suite 2  
Carson City, NV 89701

Carson City Community Support Services  
**APPLICATION FOR GRANT FUNDS**  
Fiscal Year 2011-2012

**Organization Information**

1. What is the overall purpose or goal of your organization?

The Community Counseling Center (CCC) strives to provide a comprehensive system of care coordination and integrated treatment services to the addict and family through direct services. Because chemical dependency is a complex disease, CCC offers a variety of treatment options.

The purpose of CCC includes providing the citizens of Carson City with affordable alcohol and drug treatment services including: affordable alcohol and drug assessments with detailed recommendations; no cost alcohol and drug assessments with detailed recommendations to the family or clients, age 12 - 24 when they meet the financial criteria; aid in reducing the spread of methamphetamine and opiate use in our community; offer evidence based substance abuse treatment at all levels from residential to outpatient; participate with existing agencies in all efforts to reduce substance related problems, and provide assessments on site at the jail and the juvenile detention center in an expeditious manner.

2. How long has your organization been in existence? 25 Years 10 Months

How long has your organization been in Carson City? 25 Years 10 Months

3. Describe in general the activities or services of your organization:

The Community Counseling Center provides adult and adolescent alcohol and drug treatment beginning with a detailed assessment with recommendations, outpatient and intensive outpatient services both individual and group, residential treatment, aftercare and follow up treatment, and case management and coordination of services. The Center provides family counseling for support with a family member who is in need of treatment; individual support in some cases for family members who are struggling with "codependency" issues; a batterer's intervention group; anger management groups; Spanish assessments and a Spanish Men's Recovery Group when there is large enough population of clients to do so. Other activities include supporting other agencies, churches, and organizations with substance related issues, education, participation in all things substance related, active presence with the Partnership Carson City, and provide a place for impaired clients to detox safely without taking up space in the jail or the emergency room at CTH. The counseling staff also responds to immediate requests for information from parents, the schools, family members, the courts, the Drug Court team, and any other citizens of Carson who is in need of immediate information.

4. How many people do you intend to serve during this Fiscal Year 2011-2012?

# of Youth 3000 hours  
300 hours

# of Adults 30,000 hours

# of Seniors

5. How many people served this Fiscal Year 2011-2012 will be Carson City residents?

# of Youth 100% # of Adults 100% # of Seniors 100%

6. How many paid employees/volunteers does your organization employ?

# of full-time employees 23 # of part-time employees 13

7. Percentage of organizational funds to be utilized for administrative costs (i.e., salaries, travel, training, etc): admin costs deferred to other revenue

8. Describe how your organization is managed and governed (i.e., Board of Directors).

The Center has an Advisory Board which primarily provides fundraising support, audit and budget oversight, and all manner of assistance in contacting and working with philanthropic citizens. Each of the Advisory Board members have been involved with the Center for over 20 years, and in one case, Father Jerry Hanley, is the actual founder of the Center (1985).

The Board of Directors oversees the Administrator of the agency. They provide ongoing review of the operations and meet 6 times a year. The Board gives final review and yearly approval of the budget, and guidance and approval of most policies and procedures. Routine daily matters are managed by the Administrator. Within the routine daily matters falls such items as personnel matters, procedures for operating a recovery program, budget preparation and oversight of the bookkeeper, deputy administrator, Director of Residential Services, Drug Court Services, Outpatient Services, and Youth Services. The Board of Directors also participates in any grievance filed and assists with resolution in such matters.

9. Please provide information on your Executive Board members or contact person:

| <u>Name</u>      | <u>Title</u>        | <u>Phone</u>       |
|------------------|---------------------|--------------------|
| Scott Shick      | President           | 782-9812, 721-7511 |
| Ursula Carlson   | Vice President      | 445-4269, 882-0849 |
| Helaine Morres   | Secretary/Treasurer | 445-3239, 315-3757 |
| Mary Pierczynski | Member              | 883-6876           |
| Noel Waters      | Member              | 687-4880, 230-3973 |
| Teri Zutter      | Member              | 315-9419, 445-4453 |
| Severin Carlson  | Member              | 220-8703, 852-3900 |

ADVISORY BOARD Father Jerry Hanley, Charlie Abowd, Barbara Allison, Roger Williams

### Program/Proposal Information

10. Amount of funds requested? \$ 42,700
11. Purpose of Program/Proposal: Describe the program/proposal, target population, number to be served, what the grant will specifically fund. Explain your organization's qualifications to deal with the issue.

The Center intends to use the funds for employee salaries and benefits at both the outpatient and residential facility for substance abusing citizens, both adults and children, of Carson City. The maximum number of clients to be served by one counselor working full time is 16 group clients per day, 4 individual clients per day, and that would include the case notes that go with that caseload. There would be notes or assessments written on those 20 people that could take up to 4 hours. The total hours would be 3 hours in group, 4 hours with the individual clients and one hour remaining to provide the progress notes, intake notes, write a comprehensive evaluation, and make all associated phone calls or write reports required by the courts. These caseloads burn out the counselors pretty quickly if we demand that schedule on a daily basis. One counselor, however, could provide 24 hours of service per week and use the other 16 hours to do reports, case notes, treatment planning, case management and write the comprehensive evaluations. One counselor could feasibly provide 1200 hours of direct service per year with the other 800 hours spent in documentation needed for the courts, probation, parole, schools, parents, and other interested parties like Child and Family Services. This funding would allow us to provide a quick response to needs for treatment so that our waiting list does not press out into the future too far. There are times when a client needs to be seen immediately. Without adequate staff, this is impossible to accommodate with the potential loss of a life if the client overdoses while waiting for a bed or access to treatment. The Center has a mandate to take all pregnant women and all intravenous drug users within 24 hours, but they are not the only ones who can die if not immediately provided aid.

The Center is also asked to assist with getting clients services while in jail to free up a bed there; take clients from the Emergency Room to detox; take clients from the street to provide Civil Protective Custody; assist with meeting court deadlines for comprehensive assessments to appear in court so that the schedule for the judges is not disrupted; provide evaluations in the jail and the juvenile detention center before the weekends so that the clients can be sent home; and also takes phone calls from frantic parents, friends and families with issues that are drug and alcohol related.

Right now, 2011, Spring, Carson City is seeing Alcohol, methamphetamines, and marijuana as the top three dangerous problems for our City, both youth and adults. The use of marijuana is no longer safe in any way, regardless of what the baby boomers believe. Marijuana has been proven to increase testicular cancer, cause impaired judgement and driving, and is now linked with causing schizophrenia and paranoid psychosis, years after use. The other issues Carson City is fighting is the easy accessibility for youth to Alcoholic Energy Drinks, Alcohol infused whipped cream, Salvia Divinorum, K-2, Spice, Bath salts, DXM, Ecstasy, and a return of MDMA like substances.

Since treatment is not a quick fix, it is expensive to be effective. One client may need services for 18 - 24 months to actually get clean and sober and have the necessary tools to stay that way for the rest of their life. The average successful recovery program is 9 to 12 months. Heroin and methamphetamine treatment takes longer, averaging 18 to 24 months. Effective treatment requires counselors with adequate training, time, and temperament. These counselors need to be with the clients and develop appropriate case management, treatment plans, and family support groups. CCC cannot continue to provide the necessary services for the growing population of substance abusers and addicts in Carson City without support for the counseling staff.

Kathy Bartosz, Director of PCC, writes in a memo, ... "waiting lists should be unacceptable in our community. As the Partnership continues to provide education programs about substance abuse, we anticipate the number of people seeking treatment ... will increase." Please see supporting letters from agencies in Carson that use our services daily.

CCC's qualifications to deal with the issue of drug addiction and the treatment for it is embodied in the professionally accredited staff which is composed of a treatment team with specialties in disciplines such as marriage and family counseling, psychology and substance abuse counseling. The diversity of the CCC staff's experience and education assures the most caring and appropriate treatment services to meet individual needs. CCC has always had a strong investment in the community which it serves, and answers to. Along with the advisory board and board of directors, CCC's Administration stays informed of the community needs by participating in the Partnership Carson City Coalition, speaking with and accepting guidance from The Honorable John Tatro, District Attorney Neil Rombardo, Chief Juvenile Probation Officer John Simms, Chief of Alternative Sentencing Rory Planeta, Sheriff Ken Furlong, Kathy Bartosz, Director of Partnership Carson City and other community leaders.

Other qualifications for our excellence include our certifications and licensure which are explained and summarized in # 14 below. These qualifications include the use of Evidence Based Treatment Practices which are nationally recognized and in which each of our staff are trained. The SAPTA oversight teams review that we are using the practices and that we are doing it properly when they do our on site supervision visits. Senior Judge Peter Breen often comments in open court that CCC is one of the finest treatment centers in the West. CCC intends to continue in that excellence, but without additional counseling staff, the agency waiting list will grow, at a time when we need more resources to keep our community safe.

12. Goals, Objectives & Measurable Outcomes: The events and/or services must assist the City to fulfill its vision statement and accomplish one or more of the City's Goals. Please indicate which goal(s) will be met. Clearly state measurable outcomes of the project. Tell how you propose to achieve the outcomes of the project in terms of specific activities, including a timetable (proposed starting date and duration of the project):

CCC intends to continue to assist the City in meeting the following goals: help provide A Safe and Secure Community, and A Healthy Community.

CCC will again provide a minimum of 150 comprehensive alcohol and drug abuse evaluations for the judicial system from July 1, 2011 to June 30, 2012. Groups each week will be held at a minimum of three groups a day for a weekly minimum of 21 groups. Case management will be done with a least 150 clients per month by providing individual sessions for each of them. Approximately 65 drug court clients with varying hours of treatment per week will be case managed and treated. At least 15 residential beds will be available daily for Civil Protective Custody, Detoxification, and other ongoing residential treatment services.

The counselor funded by the City will also be available to respond within 72 hours to any citizen of Carson City who has an urgent need that can be met by outpatient services at the Center. All of these services will be ongoing. The goals will be achieved by maintaining adequately trained staff to provide the services, licensed facilities to provide the services in, and a system of supervision and training to maintain the best quality and best practices available in the community.

The numbers of client hours can be measured by the client rosters and sign in sheets. The Deputy Administrator also keeps a monthly count of all clients and summarizes it in a quarterly utilization report. All clients are also entered into a State of Nevada system which counts the clients and enters which types of treatment they are receiving. The number of successful completions are also tracked, along with satisfaction surveys to determine the strengths and weaknesses of the treatment being provided. The clients' measure of success is determined by positive changes in their demographics from the time they enter treatment until they are discharged. Some of these changes may be employment, return to school, no additional legal involvement, parenting improvement, participation in a spiritual life, return to better health and exercise, and participation in other healthy activities. Case management and drug court status are also noted as measures of success.

13. Indicate who will benefit from the use of these funds, and how they will benefit. If this is an ongoing event, please state how you intend to fund the program in future years.

Each resident of the community benefits from the treatment of addicts. The community benefits in a variety of ways from the rehabilitation of drug addicts and alcoholics. When clients achieve recovery they tend to need community services less. The school counselors are needed less for the children of substance abusers; the emergency room is less utilized when drug addicts and alcoholics are not injured and seeking services or just drug seeking there; the social service agencies are relieved when they do not have to service these families because they become self-sufficient; the taxes paid by working citizens who are drug free also benefits all of us. It is hard to say who benefits the most, but clearly when clients are clean and sober, the community can be assured that their criminal activity, including driving impaired, is markedly reduced, thus making all of us safer. There is great benefit to the families and the addicts as well as they get to have better communication and improved family relationships with their loved ones.

The need for substance abuse and addiction counseling is not anticipated to be reduced in the very near future. The clientele CCC serves does not have insurance, nor do they have money to pay for their treatment, by the nature of the lifestyles they have lived. It is unlikely that the low income population CCC serves will ever be self-funded. Continuing grant writing and

widespread efforts to find additional funding will probably always be necessary for this group of community members.

14. Are you aware of any other private sector/nonprofit/governmental/agencies in the area providing the same services as your program/proposal? If yes, please explain how your project will compliment other existing programs?

CCC is the only non-profit agency funded by SAPTA for substance abuse recovery treatment programming for both outpatient and residential services in the Carson area. CCC has 11 different certified programs within its organization which reflect the oversight and scrutiny of the State of Nevada and the Bureau of Health Facilities to validate the use of evidence based practices for treatment and general accounting principles for handling the fiscal component of the program. The Center is also accredited by the Joint Commission which is a national agency. The Joint Commission usually certifies hospitals and CCC's ability to achieve this accreditation speaks to the remarkable building the City has allowed us to use for our residential services and the quality of the work we do with the clients. These accreditations also require very strict policy and procedures on many different aspects of recovery treatment programming which CCC has developed and practices on a daily basis. The Center works with every agency in Carson City to supplement and support all our resources. We are part of the greater partnership and coalition and collaboration of Partnership Carson City. We support all of our partners and try to use all the resources in the City without overlap and no duplication to keep our costs down and the availability of services to the citizens up.

CCC also partners with the Jail food services, at the kindness of the Sheriff and the City for approving the Sheriff Department's budget, to provide the two meals a day for the residents at the facility at 900 E Long St, Second Floor. The CCC project will hopefully compliment all services in Carson by handling the alcohol and drug treatment portion of our efforts to keep Carson City a safe and secure community. CCC also expects the work with addicts and their families to support a healthy environment for our families and children.

15. Please include a detailed budget for this program/event, and detailed list of intended expenditures and revenues.

See Budget Attached

16. Has your organization been funded by Carson City previously?  Yes  No  
If yes, please list:

| <u>Year</u> | <u>Amount</u> | <u>Program/Event</u>                               |
|-------------|---------------|--|
|             |               | Community Support Services                         |
| 2010-2011   | \$40,000      | Substance Abuse Counseling/Treatment(Meth Project) |
| 2009-2010   | \$49,500      | Substance Abuse Counseling Treatment(Meth Project) |
| 2008-2009   | \$49,500      | Substance Abuse Counseling Treatment(Meth Project) |
| 2007-2008   | \$49,500      | Substance Abuse Counseling Treatment               |

**Required Attachments:**

- X A copy of your 501(c)3 Designation Letter from the IRS. For branches of a larger organization (i.e., local troop of Boy Scouts of America), please provide the letter for your umbrella organization.
- X A copy of your most recent audited financial statement. For smaller organizations, or branches, a more simple budget showing income and expenses is acceptable. Also include an IRS form 990.
- X **Previous Grantees: If your organization received grant funding in Fiscal Year 2010-2011 you must complete and submit an Annual Report form detailing how those funds were spent. Applications for former grantees will not be considered if an Annual Report has not been included.**
- X Signed Guidelines for Grants (please keep a copy for your files).



Annual Report  
For Community Support Services Funding  
**Fiscal Year 2010-2011**

Name of Organization: Carson City Community Counseling Center

Program/Project: Methamphetamine Project

Amount of Funds Received \$40,000

Contact Person: Mary Bryan, Administrator

Mailing Address: 205 S Pratt Ave

City: Carson City State: NV Zip Code: 89701

Phone Number: 775.882.3945 E-mail: meadowmary@aol.com

Date Submitted: \_\_\_\_\_

1. Please attach a final financial income and expense statement that specifically explains how grant funds were used, including a comparison between your budgeted and your actual incomes and expenses.

2. Evaluate your achievement of the measurable outcomes listed in your application:

CCC 's goals for the funding cycle July 1, 2010 through June 30, 2011 included the following:

CCC agreed to provide a minimum of 150 evaluations for the judicial system. The agency provided 119 comprehensive evaluations on site at the jail alone. An additional 600 evaluations were done as referrals from the alternative sentencing department, the courts, drug court, juvenile probation and parole, the Public Defender's Office, the District Attorney's Office, and private attorneys. CCC vastly exceeded the minimum number of evaluations for the judicial system, providing 719 evaluations rather than 150. The Center agreed to provide a minimum of 12 recovery groups per week and provided 31 groups each week. Case management was to be done with at least one individual session per month for a minimum of 150 clients and on the average, 80 individual sessions were accomplished each month, for a monthly total of 320 individual sessions. The drug court clients were to receive services for 65 clients per week and there were 87 active drug court clients treated in this past funding cycle. The Center agreed to maintain 15 residential beds daily during this grant and, in fact, had 18 licensed beds in 2010 and increased to 20 beds on January 1, 2011.

The Community Counseling Center believes that it exceeded all the measurable outcomes listed in the application for the 2010-2011 funding cycle.

3. Approximately how many people benefitted from your project? How many of those people were Carson City residents? What were some of the individual benefits?

In total, Alcohol and Drug Assessments were up 28% from 1643 in 2009 to 2270 in 2010. Ninety-five percent of these clients were Carson residents, or came from the Carson City jail, or were under the jurisdiction of the Carson City legal system at the time the services were provided. The total number of service hours for group alcohol and drug clients in 2010(16,389) increased 9% from 2009(14,978). An even larger increase(11%) occurred in the Intensive Outpatient Groups which went from 9,111(2009) to 10,250(2010).

The total number of service hours the Center provided to Carson City residents in 2010 was approximately 180,000. Treatment is not a quick fix. It is not inexpensive if it is to be effective. From the evaluation to the aftercare of substance abuse treatment, effective treatment requires counselors with adequate training, experience, time, and appropriate knowledge of the addictive process to provide case management, treatment planning, family support groups, and evidence based treatment. Evidence based practices used at the Center provide relapse prevention, Motivational Interviewing, spirituality, 12 Step Facilitation and other treatment focused to return the clients to taxpaying status with dependable and accountable services.

The individual benefits are seen in the hundreds of clients who have developed a program of recovery which has restored them to employment, marriage, the ability to care for their children, citizens who give back to the community, and a huge reduction in the use of services at the ER and social services.

4. What specific community benefit did your project provide Carson City?

CCC provides services to the courts and jails, individual citizens, families and a variety of other agencies as requested. Kathy Bartosz states that treatment must be available at the first call for help. We are currently able to generally keep up with this demand. Furthermore, Kathy states that as the Partnership continues to provide education programs about substance abuse, it is anticipated that the number of people seeking treatment will increase. Up to this point, CCC has been able to stretch and modify services to meet the current needs. District Attorney Neil Rombardo compliments CCC on its high quality of work with those who need treatment. The four judges state that CCC is a tool afforded to the courts that is essential and without the Center there would be a rise in population at the jail and drug abusers would go untreated. Chief Rory Planeta states that the Dept of Alternative Sentencing uses CCC on a daily basis and that without the services provided by CCC, Carson City would be at a loss for those in need. John Simms, Chief PO states that the alcohol and drug treatment services that CCC provides are critical for our community.

The Community Counseling Center has been a part of this community for 26 years providing relief to the low income clients and families who have substance abuse issues. This project was intended to serve an increasing number of low income clientele which it did. The

Methamphetamine Evidence Based Treatment Project has conformed to all goals and objectives it guaranteed the City. CCC's substance abuse counseling and treatment services are necessary to change the negative behaviors and impact of drugs on our community and have benefited the citizens of our community by providing this programming to all of our clients.

5. Will this program/project be reoccurring? How do you anticipate funding the project in the future?

With the anticipation of increasing drug problems in the community, it is anticipated that this program will be re-occurring for many years to come. We anticipate funding the project in the future by continuing to write grants and fundraise. Additional sources of revenue for treatment include Bank of America, United Way, Federal grants and funding, State of Nevada Alcohol Tax money, contracts with Drug Court through Administrative Offices of the Court and support from many private donors who believe in the treatment of substance abusers to benefit each member of the community.

6. Describe any challenges that impacted your program.

The challenges are varied for this program. Time and money to keep an effectively trained staff is critical to the ongoing quality of the treatment provided. Rigorous oversight of the residential component for safety and client growth is challenging. Frequently new clients to recovery simply do not want what is being offered and are there in an effort to "comply" which can cause some delay in treatment progress. Staff needs to be encouraged to never give up as the early stages of recovery can be disheartening. The time needed to staff each week to keep the purest form of philosophy and true following of the evidence based practices CCC embraces cost money which is sometime difficult to come by. Without the quality programming the agency would lose its ability to provide strong recovery treatment. This is probably the biggest challenge that impacts the agency.

**Community Counseling Center**  
**Profit & Loss Budget vs. Actual**  
 January through December 2010

|   | Jan - Dec 10        | Budget              | \$ Over Budget     | % of Budget   |
|---|---------------------|---------------------|--------------------|---------------|
| <b>Ordinary Income/Expense</b>                    |                     |                     |                    |               |
| <b>Income</b>                                     |                     |                     |                    |               |
| 3020 · SAPTA Grant                                | 1,182,681.64        | 1,170,400.00        | 12,281.64          | 101.0%        |
| 3030 · Client Income                              | 308,120.82          | 320,000.00          | -11,879.18         | 96.3%         |
| 3031 · Client Income - Insurance                  | 12,148.80           |                     |                    |               |
| 3032 · Client Income from Collections             | 6,488.46            | 5,000.00            | 1,488.46           | 129.8%        |
| 3040 · Donations                                  | 17,819.00           | 25,000.00           | -7,181.00          | 71.3%         |
| 3050 · Fund Raising                               | 8,440.22            | 5,000.00            | 3,440.22           | 168.8%        |
| 3070 · United Way                                 | 3,102.53            | 5,950.00            | -2,847.47          | 52.1%         |
| 3075 · United Way - CFC                           | 0.00                | 250.00              | -250.00            | 0.0%          |
| 3087 · Dependency Court Council                   | 16,882.50           | 12,000.00           | 4,882.50           | 140.7%        |
| 3088 · Comm Development Block Grant               | 13,935.98           | 34,255.00           | -20,319.02         | 40.7%         |
| 3089 · Comm Service Youth Grant                   | 2,000.00            |                     |                    |               |
| 3090 · Comm Services Grant                        | 40,000.00           | 49,500.00           | -9,500.00          | 80.8%         |
| 3094 · Community Services COPS Grant              |                     |                     |                    |               |
| 3094-1 · COPS - Adult/Juvenile Evals              | 14,150.00           | 8,000.00            | 6,150.00           | 176.9%        |
| 3094-2 · COPS - Counseling                        | 77,129.34           | 75,000.00           | 2,129.34           | 102.8%        |
| <b>Total 3094 · Community Services COPS Grant</b> | <b>91,279.34</b>    | <b>83,000.00</b>    | <b>8,279.34</b>    | <b>110.0%</b> |
| 3095 · Douglas County Grant                       | 10,600.00           | 10,000.00           | 600.00             | 106.0%        |
| 3097 · Drug Court Grant                           |                     |                     |                    |               |
| 3097-3 · Drug Court ADEP                          | 960.00              | 1,500.00            | -540.00            | 64.0%         |
| 3097 · Drug Court Grant - Other                   | 403,770.00          | 393,650.00          | 10,120.00          | 102.6%        |
| <b>Total 3097 · Drug Court Grant</b>              | <b>404,730.00</b>   | <b>395,150.00</b>   | <b>9,580.00</b>    | <b>102.4%</b> |
| 3098 · Interest Income                            | 979.02              | 1,000.00            | -20.98             | 97.9%         |
| 3099 · Miscellaneous Income                       | 336.09              | 500.00              | -163.91            | 67.2%         |
| <b>Total Income</b>                               | <b>2,119,544.40</b> | <b>2,117,005.00</b> | <b>2,539.40</b>    | <b>100.1%</b> |
| <b>Expense</b>                                    |                     |                     |                    |               |
| 4000 · Payroll                                    |                     |                     |                    |               |
| 4001 · Salaries                                   | 317,738.57          | 423,000.00          | -105,261.43        | 75.1%         |
| 4010 · Company FICA                               | 26,227.80           | 32,360.00           | -6,132.20          | 81.1%         |
| 4011 · Company Medicare                           | 1,738.16            |                     |                    |               |
| 4012 · Company Workman's Comp                     | 2,029.27            | 1,105.00            | 924.27             | 183.6%        |
| 4013 · Company NESD                               | 796.75              | 3,870.00            | -3,073.25          | 20.6%         |
| 4020 · Company Health Ins                         | 29,598.90           | 24,308.00           | 5,290.90           | 121.8%        |
| 4050 · SIMPLE/Employer Paid                       | 13,397.54           | 14,320.00           | -922.46            | 93.6%         |
| <b>Total 4000 · Payroll</b>                       | <b>391,526.99</b>   | <b>498,963.00</b>   | <b>-107,436.01</b> | <b>78.5%</b>  |
| 4200 · SAPTA Grant Expenses                       |                     |                     |                    |               |
| 4005 · SAPTA Salaries                             | 846,435.47          | 804,599.00          | 41,836.47          | 105.2%        |
| 4006 · SAPTA Company FICA                         | 64,752.34           | 61,552.00           | 3,200.34           | 105.2%        |
| 4007 · SAPTA Company NESD                         | 6,325.81            | 7,563.00            | -1,237.19          | 83.6%         |
| 4008 · SAPTA Company Workman's Comp               | 7,071.88            | 9,655.00            | -2,583.12          | 73.2%         |
| 4021 · SAPTA Company Health Insurance             | 105,740.80          | 102,800.00          | 2,940.80           | 102.9%        |
| 4205 · SAPTA Rent/Office                          | 94,696.43           | 99,600.00           | -4,903.57          | 95.1%         |
| 4211 · SAPTA Liability & General Insur            | 5,060.00            | 6,443.00            | -1,383.00          | 78.5%         |
| 4236 · SAPTA Fees                                 | 3,540.00            | 7,000.00            | -3,460.00          | 50.6%         |
| 4241 · SAPTA Professional Services                | 7,000.00            | 7,375.00            | -375.00            | 94.9%         |
| 4285 · SAPTA Residential Food Expenses            | 1,017.00            | 6,813.00            | -5,796.00          | 14.9%         |
| 4200 · SAPTA Grant Expenses - Other               | 33,169.00           | 57,000.00           | -23,831.00         | 58.2%         |
| <b>Total 4200 · SAPTA Grant Expenses</b>          | <b>1,174,808.73</b> | <b>1,170,400.00</b> | <b>4,408.73</b>    | <b>100.4%</b> |
| 4300 · Drug Court Grant Expenses                  |                     |                     |                    |               |
| 4305 · Drug Ct. Salaries                          | 71,212.66           | 81,872.00           | -10,659.34         | 87.0%         |
| 4306 · Drug Ct. FICA/Medicare                     | 4,402.90            | 5,116.00            | -713.10            | 86.1%         |
| 4307 · Drug Ct. Company NESD                      | 243.35              | 243.00              | 0.35               | 100.1%        |
| 4308 · Drug Ct. Company Work Comp                 | 640.54              | 375.00              | 265.54             | 170.8%        |
| 4311 · Drug Ct. Health Insurance                  | 6,776.54            | 6,720.00            | 56.54              | 100.8%        |
| 4315 · Drug Ct. Telephone                         | 1,965.94            | 3,000.00            | -1,034.06          | 65.5%         |
| 4325 · Drug Ct. Office                            | 817.04              | 750.00              | 67.04              | 108.9%        |
| 4331 · Drug Ct. Supplies                          | 51.98               | 250.00              | -198.02            | 20.8%         |
| 4332 · Drug Ct. Postage                           | 13.12               | 70.00               | -56.88             | 18.7%         |
| 4335 · Drug Ct. Dues & Subscriptions              | 60.00               | 75.00               | -15.00             | 80.0%         |
| 4336 · Drug Ct. Fees                              | 200.00              | 0.00                | 200.00             | 100.0%        |
| 4338 · Drug Ct. Payroll Service                   | 298.54              | 220.00              | 78.54              | 135.7%        |
| 4350 · Drug Ct. SIMPLE/Employer Paid              | 1,792.17            | 2,006.00            | -213.83            | 89.3%         |
| 4351 · Drug Ct. Staff Training                    | 350.00              | 500.00              | -150.00            | 70.0%         |

**Community Counseling Center**  
**Profit & Loss Budget vs. Actual**  
 January through December 2010

|   | Jan - Dec 10        | Budget              | \$ Over Budget    | % of Budget     |
|---|---------------------|---------------------|-------------------|-----------------|
| 4360 · Drug Ct. Travel                        | 6,683.65            | 7,000.00            | -316.35           | 95.5%           |
| 4368 · Drug Ct. UA Supplies                   | 47,199.25           | 56,103.00           | -8,903.75         | 84.1%           |
| 4370 · Drug Ct. Reimbursements                | 184,556.00          | 76,250.00           | 108,306.00        | 242.0%          |
| 4371 · Drug Ct. Client Expense/Supplies       | 18,543.18           | 39,600.00           | -21,056.82        | 46.8%           |
| 4378 · Drug Ct. Client Education              | 4,400.00            | 3,500.00            | 900.00            | 125.7%          |
| <b>Total 4300 · Drug Court Grant Expenses</b> | <b>350,206.86</b>   | <b>283,650.00</b>   | <b>66,556.86</b>  | <b>123.5%</b>   |
| <b>4500 · Operating Expenses</b>              |                     |                     |                   |                 |
| 4505 · Rent                                   | 8,059.57            |                     |                   |                 |
| 4511 · Insurance/Building                     | 6,668.60            | 4,750.00            | 1,918.60          | 140.4%          |
| 4512 · Insurance/Auto                         | 2,418.00            | 1,200.00            | 1,218.00          | 201.5%          |
| 4515 · Telephone                              | 10,325.00           | 12,500.00           | -2,175.00         | 82.6%           |
| 4516 · Utilities                              | 7,255.31            | 9,500.00            | -2,244.69         | 76.4%           |
| 4518 · Advertising & Promotion                | 2,840.67            | 1,500.00            | 1,340.67          | 189.4%          |
| 4519 · Storage Rent                           | 513.50              | 474.00              | 39.50             | 108.3%          |
| 4520 · Equipment Lease                        | 2,484.93            | 3,000.00            | -515.07           | 82.8%           |
| 4521 · Repairs & Maintenance                  | 8,846.02            | 6,200.00            | 2,646.02          | 142.7%          |
| 4525 · Office Expense                         | 5,894.52            | 7,500.00            | -1,605.48         | 78.6%           |
| 4526 · Computer Expense                       | 3,229.97            | 4,535.00            | -1,305.03         | 71.2%           |
| 4530 · Printing/Copying                       | 4,632.12            | 4,500.00            | 132.12            | 102.9%          |
| 4531 · Supplies                               | 7,677.87            | 4,000.00            | 3,677.87          | 191.9%          |
| 4532 · Postage                                | 3,012.34            | 4,000.00            | -987.66           | 75.3%           |
| 4535 · Dues & Subscriptions                   | 1,535.97            | 1,500.00            | 35.97             | 102.4%          |
| 4536 · Fees                                   | 4,181.00            | 8,500.00            | -4,319.00         | 49.2%           |
| 4537 · Bank Charges                           | 12.00               | 50.00               | -38.00            | 24.0%           |
| 4538 · Payroll Service Expense                | 4,613.07            | 5,100.00            | -486.93           | 90.5%           |
| 4541 · Professional Services                  | 10,256.94           | 6,500.00            | 3,756.94          | 157.8%          |
| 4542 · Staff Development                      | 7,715.30            | 7,500.00            | 215.30            | 102.9%          |
| 4543 · Contract Labor                         | 29,069.50           | 21,000.00           | 8,069.50          | 138.4%          |
| 4545 · Fund Raising Expense                   | 0.00                | 1,000.00            | -1,000.00         | 0.0%            |
| 4546 · Donations                              | 75.00               | 1,000.00            | -925.00           | 7.5%            |
| 4551 · Staff Train/Certification              | 9,144.75            | 12,000.00           | -2,855.25         | 76.2%           |
| 4553 · Insurance/Professional                 | 3,693.00            | 250.00              | 3,443.00          | 1,477.2%        |
| 4560 · Travel                                 | 3,392.20            | 3,100.00            | 292.20            | 109.4%          |
| 4570 · Medical Supplies                       | 954.40              | 650.00              | 304.40            | 146.8%          |
| 4571 · Ct Expense/Supplies                    | 8,764.80            | 2,000.00            | 6,764.80          | 438.2%          |
| 4578 · Ct/Public Education                    | -2,766.27           | 5,000.00            | -7,766.27         | -55.3%          |
| 4580 · Residential Maint & Supplies           | 6,141.08            | 6,000.00            | 141.08            | 102.4%          |
| 4585 · Residential Supplemental Food          | 4,509.83            | 15,000.00           | -10,490.17        | 30.1%           |
| 4599 · Miscellaneous Expense                  | 0.00                | 500.00              | -500.00           | 0.0%            |
| <b>Total 4500 · Operating Expenses</b>        | <b>165,150.99</b>   | <b>160,309.00</b>   | <b>4,841.99</b>   | <b>103.0%</b>   |
| 4600 · EAP Program                            | 290.00              |                     |                   |                 |
| 7000 · Finance Charge & Fees                  | 308.73              | 425.00              | -116.27           | 72.6%           |
| <b>Total Expense</b>                          | <b>2,082,292.30</b> | <b>2,113,747.00</b> | <b>-31,454.70</b> | <b>98.5%</b>    |
| <b>Net Ordinary Income</b>                    | <b>37,252.10</b>    | <b>3,258.00</b>     | <b>33,994.10</b>  | <b>1,143.4%</b> |
| <b>Other Income/Expense</b>                   |                     |                     |                   |                 |
| Other Expense                                 |                     |                     |                   |                 |
| 8000 · Interest Expense                       | 3,262.98            | 3,258.00            | 4.98              | 100.2%          |
| <b>Total Other Expense</b>                    | <b>3,262.98</b>     | <b>3,258.00</b>     | <b>4.98</b>       | <b>100.2%</b>   |
| <b>Net Other Income</b>                       | <b>-3,262.98</b>    | <b>-3,258.00</b>    | <b>-4.98</b>      | <b>100.2%</b>   |
| <b>Net Income</b>                             | <b>33,989.12</b>    | <b>0.00</b>         | <b>33,989.12</b>  | <b>100.0%</b>   |

**Community Counseling Center**  
**Profit Loss Budget Overview**  
 January through December 2011

|  | <u>Jan - Dec 2011</u>  |
|--|------------------------|
| <b>Ordinary Income/Expense</b>           |                        |
| <b>Income</b>                            |                        |
| 3020 · SAPTA Grant                       | \$ 1,247,600.00        |
| 3030 · Client Income                     | 310,000.00             |
| 3031 - Client Income from Insurance      | 12,000.00              |
| 3032 · Client Income from Collections    | 5,000.00               |
| 3040 · Donations                         | 15,000.00              |
| 3050 · Fund Raising                      | 8,500.00               |
| 3070 · United Way                        | 3,230.00               |
| 3087 - Dependency Court Council          | 15,000.00              |
| 3089 · Comm Service                      | 2,000.00               |
| 3090 · Comm Services Grant               | 40,000.00              |
| 3094 - Comm Services COPs Grant          | 75,000.00              |
| 3095 · Douglas County Grant              | 5,000.00               |
| 3097 · Drug Court Grant                  | 440,976.00             |
| 3097-3 - Drug Ct ADEP                    | 1,320.00               |
| 3098 · Interest Income                   | 1,000.00               |
| <b>Total Income</b>                      | <b>\$ 2,181,626.00</b> |
| <b>Expense</b>                           |                        |
| <b>4000 · Payroll</b>                    |                        |
| 4001 · Salaries                          | \$ 300,000.00          |
| 4010 · Company FICA                      | 22,950.00              |
| 4012 · Company Workman's Comp            | 2,700.00               |
| 4013 · Company NESD                      | 2,000.00               |
| 4020 · Company Health Ins                | 21,600.00              |
| 4050 · SIMPLE/Employer Paid              | 13,500.00              |
| <b>Total 4000 · Payroll</b>              | <b>362,750.00</b>      |
| <b>4200 · SAPTA Grant Expenses</b>       |                        |
| 4005 · SAPTA Salaries                    | \$ 929,651.00          |
| 4006 · SAPTA Company FICA                | 71,118.00              |
| 4007 · SAPTA Company NESD                | 8,367.00               |
| 4008 · SAPTA Company Workman's Comp      | 9,668.00               |
| 4021 · SAPTA Company Health Insurance    | 107,040.00             |
| 4205 · SAPTA Rent/Office                 | 102,756.00             |
| 4211 - SAPTA Liability Insurance         | 5,060.00               |
| 4236 - SAPTA Fees                        | 6,940.00               |
| 4241 · SAPTA Professional Services       | 7,000.00               |
| <b>Total 4200 · SAPTA Grant Expenses</b> | <b>1,247,600.00</b>    |

**Community Counseling Center**  
**Profit Loss Budget Overview**  
 January through December 2011

Jan - Dec 2011

|   |    |                   |
|---|----|-------------------|
| <b>4300 - Drug Court Grant Expenses</b>       |    |                   |
| 4305 - Salaries                               | \$ | 82,500.00         |
| 4306 - FICA/Medicare                          |    | 6,310.00          |
| 4307 - Company NESD                           |    | 400.00            |
| 4308 - Company Workmen's Comp                 |    | 650.00            |
| 4311 - Company Health Ins                     |    | 7,000.00          |
| 4315 - Telephone                              |    | 3,000.00          |
| 4325 - Office                                 |    | 900.00            |
| 4331 - Supplies                               |    | 250.00            |
| 4332 - Postage                                |    | 70.00             |
| 4335 - Dues & Subscriptions                   |    | 75.00             |
| 4336 - Fees                                   |    | 200.00            |
| 4338 - Payroll Service                        |    | 300.00            |
| 4350 - SIMPLE Employer Paid                   |    | 2,000.00          |
| 4351 - Staff Training                         |    | 500.00            |
| 4360 - Travel                                 |    | 7,500.00          |
| 4368 - UA Supplies                            |    | 57,640.00         |
| 4370 - Drug Court Reimbursements              |    | 192,460.00        |
| 4371 - Ct Expense/Supplies                    |    | 20,460.00         |
| 4378 - Ct Education                           |    | 5,000.00          |
| <b>Total 4300 - Drug Court Grant Expenses</b> |    | <u>387,215.00</u> |
| <br>  |    |                   |
| <b>4500 - Operating Expenses</b>              |    |                   |
| 4511 - Insurance/Building                     | \$ | 7,000.00          |
| 4512 - Insurance/Auto                         |    | 2,500.00          |
| 4515 - Telephone                              |    | 12,500.00         |
| 4516 - Utilities                              |    | 9,500.00          |
| 4518 - Advertising & Promotion                |    | 1,500.00          |
| 4519 - Storage Rent                           |    | 474.00            |
| 4520 - Equipment Lease                        |    | 3,000.00          |
| 4521 - Repairs & Maintenance                  |    | 9,000.00          |
| 4525 - Office Expense                         |    | 7,500.00          |
| 4526 - Computer Expense                       |    | 4,500.00          |
| 4530 - Printing/Copying                       |    | 4,500.00          |
| 4531 - Supplies                               |    | 7,500.00          |
| 4532 - Postage                                |    | 4,000.00          |
| 4535 - Dues & Subscriptions                   |    | 1,500.00          |
| 4536 - Fees                                   |    | 4,500.00          |
| 4537 - Bank Charges                           |    | 50.00             |

Community Counseling Center  
**Profit Loss Budget Overview**  
 January through December 2011

|  | Jan - Dec 2011         |
|--|------------------------|
| 4538 · Payroll Service Expense         | 5,100.00               |
| 4541 · Professional Services           | 10,500.00              |
| 4542 · Staff Development               | 7,500.00               |
| 4543 · Contract Labor                  | 30,000.00              |
| 4545 · Fund Raising Expense            | 1,000.00               |
| 4546 · Donations                       | 1,000.00               |
| 4551 · Staff Train/Certification       | 12,000.00              |
| 4553 · Insurance/Professional          | 4,000.00               |
| 4560 · Travel                          | 3,500.00               |
| 4570 · Medical Supplies                | 1,000.00               |
| 4571 · Ct Expense/Supplies             | 9,000.00               |
| 4578 · Ct/Public Education             | 5,000.00               |
| 4580 · Detox Maint & Household Supplie | 6,000.00               |
| 4585 · Detox Supplemental Food         | 5,000.00               |
| 4599 · Miscellaneous Expense           | 500.00                 |
| <b>Total 4500 · Operating Expenses</b> | <b>180,624.00</b>      |
| <br>7000 · Finance Charge & Fees       | <br>425.00             |
| <b>Total Expense</b>                   | <b>\$ 2,178,614.00</b> |
| <br>Net Ordinary Income                | <br>3,012.00           |
| <br>Other Income/Expense               |                        |
| Other Expense                          |                        |
| 8000 · Interest Expense                | 3,012.00               |
| <b>Total Other Expense</b>             | <b>3,012.00</b>        |
| <br>Net Other Income                   | <br>-3,012.00          |
|  | <b>0.00</b>            |



Internal Revenue Service  
District Director

Department of the Treasury.

P. O. Box 2508  
Cincinnati, OH 45201

Date: FEB 15 1999

Carson City Community Counseling  
Center  
625 Fairview Suite 116  
Carson City, NV 89701-5430

Person to Contact:  
Mildred Davis  
Telephone Number:  
8777-829-5500  
Fax Number:  
513-684-5936  
Federal Identification Number:  
88-0212354

Dear Sir or Madam:

This letter is in response to your Certificate of Amendment to the Articles of Incorporation filed October 2, 1992, changing your name.

Our records indicate that a determination letter issued in May 1986 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its 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 the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Carson City Community Counseling Center  
88-0212354

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

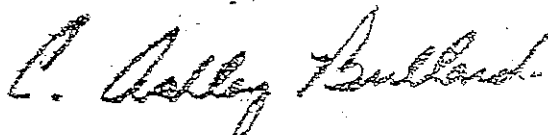
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

Please direct any questions to the person identified in the letterhead above.

This letter affirms your organization's exempt status.

Sincerely,



C. Ashley Bullard  
District Director

November 2, 2010

To the Board of Directors of  
Carson City Community Counseling Center

We have audited the financial statements of Carson City Community Counseling Center for the year ended December 31, 2009, and have issued our report thereon dated November 2, 2010. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 25, 2009. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Carson City Community Counseling Center are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2009. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the allowance for doubtful accounts is based on an anticipation that a significant portion will not be collectible. We evaluated the key factors and assumptions used to develop the allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of functional expense allocations is based on employee time estimates and other usage factors. We evaluated the key factors and assumptions used to develop the function expense allocations in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no highly sensitive disclosures affecting the financial statements.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 2, 2010.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Information in Documents Containing Audited Financial Statements*

This information is intended solely for the use of the Board of Directors and management of Carson City Community Counseling Center and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

*Solari and Sturmer, LLC*

Solari and Sturmer, LLC

To the Management of  
Carson City Community Counseling Center  
Carson City, Nevada

In planning and performing our audit of the financial statements of the Carson City Community Counseling Center (the "Center") as of and for the year ended December 31, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the Center's internal control over financial reporting (internal control) 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 Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. Our comments and suggestions concerning those matters are as follows:

#### **COMMENTS ARISING FROM THE 2009 ENGAGEMENT**

##### **01-09 Dishonored Checks**

###### ***Observation:***

We noted that the Center incurs bank fees in connection with depositing checks from clients that are dishonored based on insufficient funds.

###### ***Recommendations:***

We recommend that management consider implementing policies and procedures to minimize this cost, such as:

- Adding the bank fees incurred to the total amount to be re-collected from the client as a result of the dishonored check.
- Maintaining a list of clients who have previously presented a check that was dishonored for purposes of requiring cash only payments thereafter.

**02-09 Payroll Processing**

***Observations:***

The Center uses a third-party vendor (Paychex) to process payroll. A Form W-2 prepared by Paychex for one of the Center's employees incorrectly reported gross taxable wages. Quite a bit of effort was expended in attempting to resolve this matter.

***Recommendation:***

There are many alternatives available for outsourcing the payroll processing function, each with their own fee structure and approach to customer service. Certainly a one-time nonrecurring error is not sufficient reason to make a change, however we recommend that management monitor both the service and accuracy of work performed by this vendor as well as exploring other alternatives for purposes quickly responding if a change becomes necessary.

**03-09 Economic Environment**

***Observation:***

The Center's funding decreased during 2009 as a result of the generally poor economy nationally and locally. Management responded quickly and effectively by reducing costs however, there was an excess of expenses over revenues for the year resulting in a decrease of net assets totaling \$67,003.

***Recommendation:***

We are encouraging all organizations to prioritize long-term strategic plans for addressing the strain placed on operating budgets by this economic crisis. Such a plan might include the following: multi-year budgets at different funding levels, expected future depletion of operating reserves (ongoing decreases in net assets), identification of alternative funding sources, development of new programs and efforts, fundraising, and alternative uses or outsourcing of excess capacity.

**STATUS OF PRIOR YEAR COMMENTS**

**01-08 Lease Agreements**

***Observations:***

- During 2008, the lease on the residential detoxification facility located at 900 East Long Street, Carson City was amended to provide for a fixed monthly rent of \$8,500 payable to Carson City. As of June 24, 2009, this amendment had not been incorporated into a written modification to the lease agreement.
- During 2008, the Organization entered into a copier lease agreement the terms of which were not immediately evident in the paperwork provided by the lessor. This led to complications and difficulty in understanding and evaluating the economics of the transaction, along with getting it properly recorded in the Center's books and records.

***Recommendations:***

We recommended the following:

- The Center take steps to obtain a written modification or amendment to the lease agreement that clearly documents the change in lease terms, particularly since the lease term does not expire until October 31, 2017 and much time may go by before the lease is otherwise revisited.
- The Center implement policies and procedures for periodically ensuring that written lease documents are accurate, current and reconcile to payments recorded in the Center's books and records.
- Implementation and use of a standard form, to be maintained with each lease, that summarizes the significant terms of the lease and documents the determination as to whether the lease will be recorded as a capital or operating lease.

***Status:***

The Center did obtain a written amended lease agreement for the detoxification facility. The Center also amended the copier lease agreement during 2009 and obtained a written revised lease agreement. Both agreements have been retained on file.

**02-08 Year End Financial Close and Reporting**

***Observations:***

The following accounts are typically adjusted by the Center only at year end:

- Prepaid expenses
- Checking account for void checks
- Receivables and Allowance for doubtful accounts
- Property and equipment acquisitions/dispositions/depreciation

Historically, some of these account balances have not varied much from month to month or year end to year end, but there is always the risk that a change in the Center's operations, staffing or other circumstances could result in a significant adjustment that should be reflected in interim financial reports for the period to which the adjustment pertains, not just at year end.

***Recommendation:***

We recommended that, where feasible, policies and procedures be implemented to analyze, calculate and adjust these account balances as part of the monthly or quarterly internal reporting process so that the account balances are as current as possible and to alleviate the impact of recording one, potentially large, adjustment at each year end.

***Status:***

These account adjustments were made and year end closing adjustments were not major.

**03-08 Personnel Files**

***Observation:***

During our testing of personnel files, we noted several instances where the Form I-9 and/or Form W-4 were missing from the file. All but two forms were subsequently located and placed in the file by Center personnel.



***Recommendation:***

We recommended that procedures be implemented that provide for periodic monitoring of personnel files for completeness in order to ensure that all required forms are filed therein on a timely basis.

***Status:***

Personnel files were very organized and did include a monitoring sheet with a list of items to be included in each personnel file.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

*Solari and Sturmer, LLC*

November 2, 2010

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**CARSON CITY  
COMMUNITY COUNSELING CENTER  
FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(INDEPENDENT AUDITORS' REPORT)**

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**CARSON CITY COMMUNITY COUNSELING CENTER**  
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**DECEMBER 31, 2009 AND 2008**

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Carson City Community Counseling Center  
Carson City, Nevada

We have audited the accompanying statements of financial position of Carson City Community Counseling Center (a nonprofit organization) as of December 31, 2009 and 2008, and the related statements of activities, cash flows, and functional expenses for the years then 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 audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide 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 Carson City Community Counseling Center as of December 31, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2010, on our consideration of Carson City Community Counseling Center'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 that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Carson City Community Counseling Center taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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.

*Solari and Sturmer, LLC*

November 2, 2010

**CARSON CITY COMMUNITY COUNSELING CENTER**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2009 AND 2008**

**ASSETS**

|                                    | <u>2009</u>       | <u>2008</u>       |
|------------------------------------|-------------------|-------------------|
| <b>Current Assets</b>              |                   |                   |
| Cash and cash equivalents          | \$ 112,156        | \$ 172,751        |
| Accounts receivable, net           | 19,383            | 19,343            |
| Grants receivable                  | 90,131            | 111,589           |
| Prepaid expenses                   | 20,409            | 30,092            |
| <b>Total current assets</b>        | <b>242,079</b>    | <b>333,775</b>    |
| <b>Property and Equipment, Net</b> | <b>57,942</b>     | <b>76,881</b>     |
| <b>Other Assets</b>                | <b>2,547</b>      | <b>2,547</b>      |
|                                    | <b>\$ 302,568</b> | <b>\$ 413,203</b> |

**LIABILITIES AND NET ASSETS**

|  |                   |                   |
|--|-------------------|-------------------|
| <b>Current Liabilities</b>   |                   |                   |
| Accounts payable   | \$ 9,663          | \$ 393            |
| Payroll liabilities  | 2,166             | 1,997             |
| Current maturities of long-term debt and capital lease obligations | 26,549            | 41,813            |
| <b>Total current liabilities</b>                                   | <b>38,378</b>     | <b>44,203</b>     |
| <b>Long-term Liabilities</b>                                       |                   |                   |
| Accrued compensated absences                                       | 15,815            | 16,735            |
| Long-term debt and capital lease obligations                       | 21,346            | 58,233            |
| <b>Total long-term liabilities</b>                                 | <b>37,161</b>     | <b>74,968</b>     |
| <b>Net Assets</b>  |                   |                   |
| Unrestricted   | 227,029           | 277,659           |
| Temporarily Restricted   | -                 | 16,373            |
| <b>Total net assets</b>  | <b>227,029</b>    | <b>294,032</b>    |
|  | <b>\$ 302,568</b> | <b>\$ 413,203</b> |

*See accompanying notes.*

**CARSON CITY COMMUNITY COUNSELING CENTER  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

**CHANGES IN UNRESTRICTED NET ASSETS:**

|  | <u>2009</u>       | <u>2008</u>       |
|--|-------------------|-------------------|
| <b>Support and Revenues</b>                          |                   |                   |
| Charges for services                                 | \$ 678,425        | \$ 696,292        |
| Contributions  | 28,077            | 39,427            |
| Fundraising  | 4,951             | 22,156            |
| Grants:  |                   |                   |
| Federal  | 673,970           | 709,176           |
| State  | 535,971           | 638,079           |
| Local  | 173,517           | 102,798           |
| Interest and other income                            | 1,596             | 2,195             |
| Gain on sale of equipment                            | 121               | -                 |
| Net assets released from restrictions                | 16,373            | 525               |
| <b>Total unrestricted support and revenues</b>       | <b>2,113,001</b>  | <b>2,210,648</b>  |
| <b>Expenses</b>                                      |                   |                   |
| Program services:                                    |                   |                   |
| Outpatient counseling                                | 962,067           | 949,877           |
| Detox  | 839,143           | 857,246           |
| Drug court   | 246,025           | 228,572           |
| Victim impact  | 13,720            | 525               |
| Supporting services:                                 |                   |                   |
| Management and general                               | 85,572            | 73,879            |
| Fundraising  | 17,104            | 31,234            |
|  | <b>2,163,631</b>  | <b>2,141,333</b>  |
| <b>Change in Unrestricted Net Assets</b>             | <b>(50,630)</b>   | <b>69,315</b>     |
| <b>CHANGES IN TEMPORARILY RESTRICTED NET ASSETS:</b> |                   |                   |
| Contributions  | -                 | 16,898            |
| Net assets released from restrictions                | (16,373)          | (525)             |
| <b>Change in Temporarily Restricted Net Assets</b>   | <b>(16,373)</b>   | <b>16,373</b>     |
| <b>Total Change in Net Assets</b>                    | <b>(67,003)</b>   | <b>85,688</b>     |
| <b>Net Assets at Beginning of Year</b>               | <b>294,032</b>    | <b>208,344</b>    |
| <b>Net Assets at End of Year</b>                     | <b>\$ 227,029</b> | <b>\$ 294,032</b> |

*See accompanying notes.*

**CARSON CITY COMMUNITY COUNSELING CENTER  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

|  | <u>2009</u>       | <u>2008</u>       |
|--|-------------------|-------------------|
| <b>Cash flows from operating activities:</b>   |                   |                   |
| Increase (decrease) in net assets  | \$ (67,003)       | \$ 85,688         |
| Adjustments to reconcile change in net assets to net cash provided (used) by operating activities: |                   |                   |
| Depreciation   | 24,540            | 23,185            |
| Gain on sale of equipment  | (121)             | -                 |
| Rent   | (10,082)          | -                 |
| Contributions  | (4,290)           |                   |
| Changes in:  |                   |                   |
| Accounts receivable  | (40)              | 2,828             |
| Grants receivable  | 21,458            | (7,813)           |
| Prepaid expenses   | 9,683             | (8,956)           |
| Accounts payable   | 9,270             | 393               |
| Payroll liabilities  | 169               | (121)             |
| Accrued compensated absences   | (920)             | (295)             |
| <b>Net cash provided (used) by operating activities</b>  | <b>(17,336)</b>   | <b>94,909</b>     |
| <b>Cash flows from investing activities:</b>   |                   |                   |
| Purchase of equipment  | (1,690)           | (9,145)           |
| Sale of equipment  | 500               | -                 |
| <b>Net cash provided (used) by investing activities</b>  | <b>(1,190)</b>    | <b>(9,145)</b>    |
| <b>Cash flows from financing activities:</b>   |                   |                   |
| Principal payments on capital lease obligations  | (6,069)           | (2,815)           |
| Principal payments on note payable   | (36,000)          | (33,000)          |
| <b>Net cash provided (used) by financing activities</b>  | <b>(42,069)</b>   | <b>(35,815)</b>   |
| Net increase (decrease) in cash  | (60,595)          | 49,949            |
| <b>Cash and cash equivalents, beginning of year</b>  | <b>172,751</b>    | <b>122,802</b>    |
| <b>Cash and cash equivalents, end of year</b>  | <b>\$ 112,156</b> | <b>\$ 172,751</b> |
| <b>Supplemental Disclosure of Cash Flow Information:</b>   |                   |                   |
| Cash paid for interest   | \$ 4,193          | \$ 959            |
| Non-cash investing and financing activities:   |                   |                   |
| Property and equipment acquired through -  |                   |                   |
| Gifts  | \$ 4,290          | \$ -              |
| Capital lease  | -                 | 21,200            |

*See accompanying notes.*

**CARSON CITY COMMUNITY COUNSELING CENTER  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

|                                | PROGRAM SERVICES         |                   |                   |                  | Total<br>Program<br>Services | SUPPORTING SERVICES       |                  |                                 | TOTAL               |
|--------------------------------|--------------------------|-------------------|-------------------|------------------|------------------------------|---------------------------|------------------|---------------------------------|---------------------|
|                                | Outpatient<br>Counseling | Detox             | Drug<br>Court     | Victim<br>Impact |                              | Management<br>and General | Fund<br>Raising  | Total<br>Supporting<br>Services |                     |
| Salary and related expenses:   |                          |                   |                   |                  |                              |                           |                  |                                 |                     |
| Salaries                       | \$ 650,284               | \$ 544,862        | \$ 56,790         | \$ -             | \$ 1,251,937                 | \$ 55,632                 | \$ 13,820        | \$ 69,452                       | \$ 1,321,388        |
| Payroll taxes                  | 53,901                   | 47,383            | 4,561             | -                | 105,845                      | 4,717                     | 1,099            | 5,816                           | 111,661             |
| Workers' compensation          | 4,989                    | 5,256             | 412               | -                | 10,657                       | 468                       | 49               | 517                             | 11,174              |
| Employee benefits              | 77,488                   | 78,914            | 8,137             | -                | 164,538                      | 1,474                     | 1,277            | 2,751                           | 167,290             |
|                                | 786,662                  | 676,415           | 69,900            | -                | 1,532,977                    | 62,291                    | 16,245           | 78,536                          | 1,611,513           |
| Advertising                    | 465                      | 577               | -                 | 660              | 1,702                        | -                         | -                | -                               | 1,702               |
| Contract services              | 14,568                   | 11,646            | 14,452            | -                | 40,666                       | 145                       | -                | 145                             | 40,811              |
| Depreciation/amortization      | -                        | 16,361            | -                 | -                | 16,361                       | 8,179                     | -                | 8,179                           | 24,540              |
| Donations                      | 149                      | -                 | -                 | 1,000            | 1,149                        | -                         | -                | -                               | 1,149               |
| Dues and Subscriptions         | 743                      | 574               | 60                | -                | 1,377                        | -                         | 20               | 20                              | 1,397               |
| EAP Program                    | 1,117                    | 234               | -                 | -                | 1,351                        | -                         | -                | -                               | 1,351               |
| Equipment Lease                | -                        | 2,845             | -                 | -                | 2,845                        | 87                        | -                | 87                              | 2,932               |
| Fees and charges               | 2,770                    | 5,038             | -                 | -                | 7,808                        | 1,223                     | -                | 1,223                           | 9,031               |
| Fundraising                    | -                        | -                 | -                 | -                | -                            | -                         | 732              | 732                             | 732                 |
| Insurance                      | 5,408                    | 7,051             | -                 | -                | 12,459                       | 140                       | -                | 140                             | 12,599              |
| Interest                       | -                        | -                 | -                 | -                | -                            | 4,193                     | -                | 4,193                           | 4,193               |
| Miscellaneous                  | 480                      | -                 | -                 | -                | 480                          | -                         | -                | -                               | 480                 |
| Office                         | 8,645                    | 3,254             | 733               | -                | 12,632                       | 362                       | -                | 362                             | 12,994              |
| Printing and postage           | 5,849                    | 2,320             | 41                | -                | 8,210                        | 248                       | -                | 248                             | 8,458               |
| Professional services          | 3,686                    | 10,960            | 208               | -                | 14,854                       | 3,400                     | -                | 3,400                           | 18,254              |
| Public education               | 1,064                    | 271               | 525               | 12,060           | 13,920                       | -                         | -                | -                               | 13,920              |
| Reimbursements                 | -                        | -                 | 74,330            | -                | 74,330                       | -                         | -                | -                               | 74,330              |
| Rent                           | 90,093                   | 47,364            | -                 | -                | 137,457                      | 3,941                     | -                | 3,941                           | 141,398             |
| Repairs and maintenance        | 2,344                    | 3,784             | -                 | -                | 6,128                        | 71                        | -                | 71                              | 6,199               |
| Staff development and training | 10,893                   | 8,583             | 250               | -                | 19,726                       | -                         | 107              | 107                             | 19,833              |
| Supplies                       | 8,620                    | 36,593            | 75,589            | -                | 120,802                      | 114                       | -                | 114                             | 120,916             |
| Telephone                      | 7,318                    | 4,411             | 2,939             | -                | 14,668                       | 904                       | -                | 904                             | 15,572              |
| Travel                         | 2,174                    | 862               | 6,998             | -                | 10,034                       | -                         | -                | -                               | 10,034              |
| Utilities                      | 9,019                    | -                 | -                 | -                | 9,019                        | 274                       | -                | 274                             | 9,293               |
| <b>Total Expenses</b>          | <b>\$ 962,067</b>        | <b>\$ 839,143</b> | <b>\$ 246,025</b> | <b>\$ 13,720</b> | <b>\$ 2,060,955</b>          | <b>\$ 85,572</b>          | <b>\$ 17,104</b> | <b>\$ 102,676</b>               | <b>\$ 2,163,631</b> |

*See accompanying notes.*



**CARSON CITY COMMUNITY COUNSELING CENTER  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

|                                | PROGRAM SERVICES         |                   |                   |                  | SUPPORTING SERVICES          |                           |                  |                                 | TOTAL               |
|--------------------------------|--------------------------|-------------------|-------------------|------------------|------------------------------|---------------------------|------------------|---------------------------------|---------------------|
|                                | Outpatient<br>Counseling | Detox             | Drug<br>Court     | Victim<br>Impact | Total<br>Program<br>Services | Management<br>and General | Fund<br>Raising  | Total<br>Supporting<br>Services |                     |
| Salary and related expenses:   |                          |                   |                   |                  |                              |                           |                  |                                 |                     |
| Salaries                       | \$ 618,688               | \$ 510,747        | \$ 52,996         | \$ -             | \$ 1,182,431                 | \$ 49,266                 | \$ 14,188        | \$ 63,454                       | \$ 1,245,885        |
| Payroll taxes                  | 52,674                   | 45,111            | 4,438             | -                | 102,223                      | 4,319                     | 1,135            | 5,454                           | 107,677             |
| Workers' compensation          | 4,666                    | 4,571             | 350               | -                | 9,587                        | 362                       | 44               | 406                             | 9,993               |
| Employee benefits              | 50,391                   | 64,297            | 6,288             | -                | 120,976                      | 1,345                     | 1,309            | 2,654                           | 123,630             |
|                                | 726,419                  | 624,726           | 64,072            | -                | 1,415,217                    | 55,292                    | 16,676           | 71,968                          | 1,487,185           |
| Advertising                    | 1,296                    | 634               | -                 | -                | 1,930                        | -                         | -                | -                               | 1,930               |
| Bad debts                      | 37,619                   | 18,807            | -                 | -                | 56,426                       | -                         | -                | -                               | 56,426              |
| Contract services              | 14,667                   | 12,527            | -                 | -                | 27,194                       | -                         | -                | -                               | 27,194              |
| Depreciation/amortization      | -                        | 15,457            | -                 | -                | 15,457                       | 7,728                     | -                | 7,728                           | 23,185              |
| Donations                      | 195                      | -                 | -                 | -                | 195                          | -                         | -                | -                               | 195                 |
| EAP Program                    | 1,566                    | 525               | -                 | -                | 2,091                        | -                         | -                | -                               | 2,091               |
| Equipment lease                | 87                       | -                 | -                 | -                | 87                           | -                         | -                | -                               | 87                  |
| Fees and charges               | 5,112                    | 1,968             | -                 | -                | 7,080                        | 35                        | 4                | 39                              | 7,119               |
| Fundraising                    | 557                      | -                 | -                 | -                | 557                          | -                         | 13,298           | 13,298                          | 13,855              |
| Insurance                      | 5,857                    | 6,482             | -                 | -                | 12,339                       | 238                       | -                | 238                             | 12,577              |
| Interest                       | -                        | -                 | -                 | -                | -                            | 959                       | -                | 959                             | 959                 |
| Office                         | 12,860                   | 3,077             | 269               | -                | 16,206                       | 377                       | 161              | 538                             | 16,744              |
| Printing and postage           | 6,712                    | 2,269             | 18                | -                | 8,999                        | 226                       | 758              | 984                             | 9,983               |
| Professional services          | 7,265                    | 9,616             | 158               | -                | 17,039                       | 6,275                     | -                | 6,275                           | 23,314              |
| Public education               | 955                      | 922               | 250               | 525              | 2,652                        | -                         | -                | -                               | 2,652               |
| Reimbursements                 | -                        | -                 | 83,970            | -                | 83,970                       | -                         | -                | -                               | 83,970              |
| Rent                           | 83,417                   | 89,500            | -                 | -                | 172,917                      | 1,473                     | -                | 1,473                           | 174,390             |
| Repairs and maintenance        | 1,760                    | 14,323            | -                 | -                | 16,083                       | 45                        | -                | 45                              | 16,128              |
| Staff development and training | 10,875                   | 12,431            | 750               | -                | 24,056                       | -                         | -                | -                               | 24,056              |
| Supplies                       | 12,775                   | 40,064            | 70,564            | -                | 123,403                      | 181                       | 337              | 518                             | 123,921             |
| Telephone                      | 6,477                    | 3,786             | 2,179             | -                | 12,442                       | 801                       | -                | 801                             | 13,243              |
| Travel                         | 3,711                    | 132               | 6,342             | -                | 10,185                       | 249                       | -                | 249                             | 10,433              |
| Utilities                      | 9,695                    | -                 | -                 | -                | 9,695                        | -                         | -                | -                               | 9,695               |
| <b>Total Expenses</b>          | <b>\$ 949,877</b>        | <b>\$ 857,246</b> | <b>\$ 228,572</b> | <b>\$ 525</b>    | <b>\$ 2,036,220</b>          | <b>\$ 73,879</b>          | <b>\$ 31,234</b> | <b>\$ 105,113</b>               | <b>\$ 2,141,333</b> |

*See accompanying notes.*

**CARSON CITY COMMUNITY COUNSELING CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies is presented to assist in understanding the Organization's financial statements.

**a. Nature of Activities**

The Carson City Community Counseling Center (the Organization) is a nonprofit entity organized under the laws of the State of Nevada. Its purpose is to prevent alcohol and drug abuse throughout Carson City and the surrounding area. Outpatient programs include ongoing educational programs and outpatient drug and alcohol abuse treatment services. The Detox program provides inpatient detoxification services.

**b. Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. Therefore, revenue and the related assets are recorded when earned rather than when received and certain expenses are recognized when incurred rather than when the obligations are paid.

**c. Basis of Presentation**

These financial statements are presented by reporting all resources together, irrespective of whether they are associated with business or nonbusiness activities, unless they are donor restricted. The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, which represents the expendable resources that are available for operations at management's discretion; temporarily restricted net assets, which represent resources restricted by donors as to purpose or by the passage of time; and permanently restricted net assets, which represents resources whose use by the Organization is limited by donor imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. There were no permanently restricted net assets as of December 31, 2009 and 2008.

**d. Restricted and Unrestricted Support and Revenue**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

**CARSON CITY COMMUNITY COUNSELING CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**e. Accounts Receivable**

Fees for rehabilitation counseling services are charged using a sliding fee scale. The Organization bills either the client or the client's insurance company. Uncollected balances of \$50 or greater that have not experienced any activity for 120 days are referred to a local collection agency. Due to the nature of the services provided and the clientele receiving the services, management anticipates that a significant portion of accounts receivable will not be collectible and accordingly, an allowance for doubtful accounts has been established.

**f. Functional Expense Allocations**

Expenses relating to more than one function are allocated to program services, management and general expenses, or fundraising costs based on employee time estimates or other appropriate usage factors.

**g. Property and Equipment**

Property and equipment is stated at cost or fair value at the date of donation. It is the Organization's policy to capitalize all acquisitions in excess of \$500 that have a useful life greater than one year. Depreciation is provided using the straight line method over the estimated useful lives of the assets, which range from 3 to 7 years. Leasehold improvements are amortized over the shorter of the remaining lease term or useful life. Property and equipment also includes items acquired under capital leases.

**h. Compensated Absences**

*Vacation* – Full time employees accrue vacation time throughout the year. A maximum of 40 hours of unused vacation may be carried over to the following year. Unused amounts in excess of 40 hours as of December 31 of each year are forfeited. Vacation which has been accrued but not used is paid upon termination.

*Sick Leave* – Full time employees accrue sick leave at the rate of 3.33 hours per month. The maximum amount of sick leave that may be carried over to the following year is five days (40 hours); however, no sick leave is paid upon termination.

**i. Cash and Cash Equivalents**

Cash includes bank demand deposits and cash on hand. The Organization considers cash equivalents to include all highly liquid investments available for current use with an initial maturity of three months or less.

**CARSON CITY COMMUNITY COUNSELING CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**j. Concentration of Credit Risk**

Bank balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. From time to time, cash in bank accounts may exceed the federally insured limits. The Organization has not experienced any losses in such accounts nor does management believe the Organization is exposed to any significant credit risk. As of December 31, 2009, there was no uninsured cash in bank.

**k. Donated Services**

Donated services are recognized only if the services received either create or enhance nonfinancial assets or require specialized skills, and are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

**l. Advertising**

Advertising costs are expensed as they are incurred. Advertising expense for the years ended December 31, 2009 and 2008 was \$1,703 and \$1,930, respectively.

**m. Income Taxes**

The Organization is exempt from income taxes under Internal Revenue Code Section 501(c)(3) and is classified as a public charity (not a private foundation).

The Financial Accounting Standards Board Accounting Standards Codification (ASC) 740-10-25, prescribes a comprehensive model for how a company should measure, recognize, present, and disclose in its financial statements uncertain tax positions that the company has taken or expects to take on a tax return. The Company adopted FASB ASC 740-10-25 as of January 1, 2009 and, thereafter, recognizes the tax benefits from uncertain tax positions only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such positions are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement.

The Company's income tax filings may be subject to audit by various federal and state taxing authorities. The Company's open federal audit period includes the years ended December 31, 2006-2009. There is no impact to the Company's financial statements as a result of the implementation of FASB ASC 740-10-25.

**CARSON CITY COMMUNITY COUNSELING CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**n. Concentration of Funding Sources**

The Organization receives substantially all of its grant revenue from government agencies. Revenues from these grants are recognized as the related costs associated with providing services are incurred. If the Organization were to experience a significant reduction in the level of support from these grants or not comply with grant requirements, it would have a material effect on its programs and activities.

**o. Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from those estimates.

**NOTE 2 – ACCOUNTS RECEIVABLE**

At December 31, 2009 and 2008 accounts receivable consisted of the following:

|  | <b>2009</b>      | <b>2008</b>      |
|--|------------------|------------------|
| Currently due                                | \$ 159,958       | \$ 326,185       |
| <u>Less: allowance for doubtful accounts</u> | <u>(140,575)</u> | <u>(306,842)</u> |
|  | <b>\$ 19,383</b> | <b>\$ 19,343</b> |

**NOTE 3 – PROPERTY AND EQUIPMENT**

At December 31, 2009 and 2008 property and equipment consisted of the following:

|  | <b>2009</b>      | <b>2008</b>      |
|--|------------------|------------------|
| Office and therapy furniture, equipment,<br>and improvements | \$ 112,142       | \$ 111,501       |
| Detox furniture, equipment, and improvements                 | 59,093           | 58,044           |
| <u>Vehicles</u>  | <u>4,290</u>     | <u>875</u>       |
|  | 175,525          | 170,420          |
| <u>Less: accumulated depreciation</u>                        | <u>(117,583)</u> | <u>(93,539)</u>  |
|  | <b>\$ 57,942</b> | <b>\$ 76,881</b> |

Depreciation expense totaled \$24,540 and \$23,185 for the years ended December 31, 2009 and 2008, respectively.

**CARSON CITY COMMUNITY COUNSELING CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

**NOTE 4 – LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS**

At December 31, 2009 and 2008 long-term debt and capital lease obligations consisted of the following:

|  | <b>2009</b>     | <b>2008</b>     |
|--|-----------------|-----------------|
| Capital lease payable in 63 monthly installments of \$314 on office equipment; bearing interest at 6.726%; matures October 25, 2012. | \$ 9,708        | \$ 12,718       |
| Capital lease payable in 63 monthly installments of \$499 on office equipment bearing interest at 15.963%; matures March 14, 2014.   | 18,141          | 21,200          |
| Note payable to the City of Carson City in 36 monthly installments of \$3,000; non-interest bearing; matures November 26, 2010.      | 20,046          | 66,128          |
|  | 47,895          | 100,046         |
| <u>Less: current portion</u>   | <u>(26,549)</u> | <u>(41,813)</u> |
|  | \$ 21,346       | \$ 58,233       |

Future payments on the note payable to Carson City are as follows for the years ending December 31:

|             |           |
|-------------|-----------|
| <u>2010</u> | \$ 20,045 |
|             | \$ 20,045 |

As of December 31, 2009 the cost of office equipment under capital lease included in property and equipment was \$37,748, with accumulated depreciation of \$7,656.

Future minimum lease payments are as follows for the years ending December 31:

|   |                |
|---|----------------|
| 2010                                      | \$ 9,762       |
| 2011                                      | 9,762          |
| 2012                                      | 9,133          |
| 2013                                      | 5,989          |
| 2014                                      | 1,498          |
|   | 36,144         |
| <u>Less: amount representing interest</u> | <u>(8,040)</u> |
| Present value of minimum lease payments   | 28,104         |
| <u>Less: current portion</u>              | <u>(6,504)</u> |
|   | \$ 21,600      |

**CARSON CITY COMMUNITY COUNSELING CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

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**NOTE 5 – EMPLOYEE BENEFIT PLAN**

The Organization has a defined contribution salary deferral plan (SIMPLE IRA) covering employees who have been employed for at least 2 years and work a minimum of 32 hours per week. Under the plan, the Organization matches dollar for dollar up to three percent of each eligible employee's salary. Plan expenses incurred by the Organization during 2009 and 2008 were \$15,512 and \$6,601, respectively.

**NOTE 6 – COMMITMENTS**

The Organization currently rents office space located in Carson City. During 2009, the Organization amended the lease terms as follows. December 1, 2009 monthly lease payments are \$6,000 per month increasing to \$6,120 per month effective December 1, 2011. The lease expires November 2012. Future minimum lease payments are as follows:

|       |            |
|-------|------------|
| 2010  | \$ 72,000  |
| 2011  | 72,120     |
| 2012  | 67,320     |
| <hr/> |            |
|       | \$ 211,440 |

The Organization also leases a residential detoxification center from the City of Carson City. During 2009, the Organization amended the lease terms as follows. Effective September 17, 2009 the Organization is responsible for monthly utility payments of \$2,563. The lease expires on October 31, 2017. Future minimum payments are as follows:

|            |            |
|------------|------------|
| 2010       | \$ 30,756  |
| 2011       | 30,756     |
| 2012       | 30,756     |
| 2013       | 30,756     |
| 2014       | 30,756     |
| Thereafter | 87,142     |
| <hr/>      |            |
|            | \$ 240,922 |

A utility overpayment of \$10,083 on the residential detoxification center was applied against the note payable to the City of Carson City on June 30, 2009.

**CARSON CITY COMMUNITY COUNSELING CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

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**NOTE 7 – TEMPORARILY RESTRICTED NET ASSETS**

Changes in temporarily restricted net assets were as follows:

| Donor or<br>Restricted Purpose | Balance<br>12/31/08 | Contributed | Released   | Balance<br>12/31/09 |
|--------------------------------|---------------------|-------------|------------|---------------------|
| DUI Awareness Projects         | \$ 16,373           | \$ -        | \$(16,373) | \$ -                |



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**COMPLIANCE SECTION**

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

To the Board of Directors of  
Carson City Community Counseling Center  
Carson City, NV

We have audited the financial statements of Carson City Community Counseling Center (the Organization) (a nonprofit organization) as of and for the year ended December 31, 2009, and have issued our report thereon dated November 2, 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

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

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.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, 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 the Organization'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*.

We noted certain matters that we reported to management of the Organization in a separate letter dated November 2, 2010.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Solari and Sturmen, LLC*

November 2, 2010

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133**

To the Board of Directors of  
Carson City Community Counseling Center  
Carson City, Nevada

**Compliance**

We have audited the compliance of Carson City Community Counseling Center (the Organization) (a nonprofit organization) 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 its major federal program for the year ended December 31, 2009. The Organization's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 the Organization'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 of the Organization's compliance with those requirements.

In our opinion, the Organization complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2009.

## Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 Organization's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

If applicable, the Organization's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Organization's responses and, accordingly, we express no opinion on the responses (if applicable).

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Solari and Stumm, LLC*

November 2, 2010

**CARSON CITY COMMUNITY COUNSELING CENTER  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

| <b>Federal Grantor/Pass-through Grantor<br/>Program Title</b>   | <b>Federal<br/>CFDA<br/>Number</b> | <b>Pass-through<br/>Entity<br/>Identifying<br/>Number</b> | <b>Federal<br/>Expenditures</b> |
|---|------------------------------------|---|---------------------------------|
| <b>U.S. Department of Health and Human Services:</b>  |                                    |   |                                 |
| Passed through State of Nevada, Department of Human Services, Division of Mental Health and Developmental Services (MHDS), Substance Abuse Prevention and Treatment Agency (SAPTA): |                                    |   |                                 |
| Substance Abuse Prevention and Treatment (SAPT) Block Grant   | 93.959                             | N/A   | \$ 1,177,402                    |
| <b>U.S. Department of Housing and Urban Development</b>   |                                    |   |                                 |
| Passed through Carson City Economic Development / Redevelopment Department:   |                                    |   |                                 |
| Community Development Block Grant   | 14.218                             | N/A   | 32,538                          |
| <b>U.S. Department of Justice</b>   |                                    |   |                                 |
| Passed through Carson City Sheriff's Office:  |                                    |   |                                 |
| Community Oriented Policing Services, Methamphetamine Initiative Grant  | 16.710                             | N/A   | 95,271                          |
| <b>Total federal financial assistance</b>   |                                    |   | <b>\$ 1,305,211</b>             |

**NOTE A - BASIS OF ACCOUNTING**

This schedule is prepared on the accrual basis of accounting.

**CARSON CITY COMMUNITY COUNSELING CENTER  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2009**

**SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements of Carson City Community Counseling Center (the Organization).
2. No significant deficiencies relating to the audit of the financial statements have been reported.
3. No instances of noncompliance material to the financial statements of the Organization were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award program are reported in the "Report on Compliance with Requirements Applicable to the Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133."
5. The auditors' report on compliance for the major federal award program for the Organization expresses an unqualified opinion.
6. As noted below, there are no audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The program tested as a major program was:

|  |               |
|--|---------------|
| Substance Abuse Prevention and Treatment<br>(SAPT) Block Grant | CFDA # 93.959 |
|--|---------------|
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. The Center qualified as a low-risk auditee.

**FINDINGS – FINANCIAL STATEMENT AUDIT**

None.

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM AUDIT**

None.

**CARSON CITY COMMUNITY COUNSELING CENTER  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
DECEMBER 31, 2009**

There were no audit findings reported for the year ended December 31, 2008.



## **Guidelines for Grants**

Fiscal Year 2011-2012

### Vision

A leader among cities as an inviting, prosperous community where people live, work and play!

### Mission

Preserve and enhance the quality of life and heritage of Carson City for present and future generations of residents, workers and visitors.

### City's Goals

A Safe and Secure Community  
A Healthy Community  
An Active and Engaged Community  
A Clean and Healthy Environment  
A Vibrant, Diverse and Sustainable Economy  
A Community Rich in History, Culture and the Arts  
A Community Dedicated to Excellence in Education  
A Physically and Socially Connected Community  
A Community Where Information is Available to All

1. The competitive grant review process seeks to identify and fund those projects and programs with the greatest potential for furthering the City's goals while benefitting the community.
2. Funding is provided on a year to year basis only. Funding is strictly limited by the availability of funds.
3. Upon approval by the Board of Supervisors of the request, the grant money will be included in the next succeeding year's budget and will be dispensed by the City Manager's Office without further hearing. However, the Board shall continue to retain the prerogative and authority to deny any payment, if in the opinion of the Board, the applicant is not making a "good faith" effort in meeting the obligations and commitments outlined by said applicant within the application process. All grants approved shall be subject to funding availability.
4. The Board of Supervisors may in any event decide by majority vote to conduct a subsequent hearing concerning the application and, if so, the applicant will be notified as to the date of the subsequent hearing.
5. The applicant will utilize the grant monies solely for the general benefit of Carson City and the purpose set forth in the grant application.
6. These guidelines shall not prevent the City from entering into a contract to provide grant money for a term of years.
7. These guidelines shall not control any grants of money provided by any other public or private entity.

8. Approval of each request for funds and/or other forms of consideration shall have a condition that the applicant must complete an Annual Report form detailing all funds utilized, measurable outcomes and benefit to the citizens of Carson City. The completed Annual Report must be submitted to the City Manager's Office no later than March 1, 2011.
9. Any and all individuals and/or entities desiring a grant from the City must complete and execute an "Application for Grant Funds" form and include the required attachments as listed in the application.
10. The **original and nine (9) copies** of the application packet must be submitted to the City Manager's Office no later than **5:00 p.m. on February 23, 2011**. An electronic pdf version may also be e-mailed to [cceo@carson.org](mailto:cceo@carson.org).

*I have read and understand the Guidelines for Grants. The information that is included within this application and its attachments are true to my knowledge.*

*Carson City Community Counseling Center*  
Name of Program

*Mary K. Bryan*  
Project Director Signature

*2/22/11*  
Date

Carson City Executive Offices  
201 N. Carson Street, Suite 2  
Carson City, NV 89701  
775-887-2100  
775-887-2286 (fax)  
[cceo@carson.org](mailto:cceo@carson.org)  
[www.carson.org](http://www.carson.org)



Accredited by the Joint Commission  
A Non-Profit Corporation of Professional Counselors  
205 S. Pratt Ave. \* Carson City, Nevada 89701  
(775) 882-3945 \* Fax (775) 882-6126

Mary K. Bryan  
Administrator  
**Board of Directors**  
Ursula B. Carlson, Ph. D.  
Thomas Perkins  
Mary Pierczynski, Ed.D.  
Scott Shick  
Teri Zutter  
Sev Carlson  
Helaine Jessie  
Noel S. Waters  
**Advisory Board**  
Barbara Allison  
Roger Williams  
Charlie Abowd  
Father Jerry Hanley

## Annual Utilization Report

In 2010, the final number of total client service hours was 41,847, up 4% from 2009, when we provided 40,309 units of service. The number of non-alcohol and drug clients at 1850 was a significant drop from 4279 in 2008. Due to a decrease in funding many services for non-alcohol related issues were referred elsewhere. Spanish groups, domestic violence groups, DUI clients and some mental health applicants were referred to other local agencies.

In 2009, SAPTA funding was decreased around \$123,000 for the year and CDBG funding from Carson City was reduced \$33000. The United Way grant decrease from 2009 was continued into 2010. Donations have decreased as well. The number of Alcohol and Drug individual clients seen in 2009 was 2140 and remained close in 2010 at 2034. Group alcohol and drug clients were at 14,978 in 2009 and increased 9% to 16389 in 2010. **Group IOP clients increased 11% from 2009 (9111) to 2010 (10250).**

*The overall totals for adult clients receiving services at the Center increased from 26229 in 2009 to 28673 in 2010 (9%).*

Alcohol and Drug Assessments were up from 1643 in 2009 to 2270 in 2010, an increase of 28%. The Center received a grant from Partnership Carson City to do quick response assessments in the jail which partially contributed to this number. In an effort to assist the increasing numbers of unemployed clients, CCC also reduced the price for an evaluation to \$25 in March of 2010. The number of evaluations that we did for the Sheriff's Department in 2010 were 119 at 3 hours each.

Total adolescent services dropped in most areas as we discontinued teen services in Douglas County in 2010; however, the center has established a much closer working relationship with Carson City Juvenile Probation and signed a new grant with them for an ongoing female adolescent group for informal probationers. The number of adolescent assessments in 2010 was 162. There were 312 hours of group services offered (6 hours per week) with an average of 9 adolescents present for each hour of service.

CCC dropped the charge for assessments for adolescents a few years ago to encourage parents to have their children undergo the comprehensive evaluation as early as possible with no regard for delay due to costs. In December 2010, we stopped charging the adolescents for counseling, again, in the hope that

One Can Never Pay in Gratitude - One Can Only Pay in Kind - Somewhere Else in Life . . . Ann Morrow Lindgurgh



It brings out the best in all of us.™

the parents would be more likely to entertain placing their child in treatment and continuing it long enough to truly benefit them. This effort to relieve all financial burden from the parents or custodians is believed to be in the best interests of the children and the community.

National Institute of Drug Abuse states that drug abuse is at the highest level in nearly a decade. CCC's growing number of prescription using and heroin using youth is being addressed by nationally recognized evidence based treatment. Heroin addicts usually require a very concentrated opportunity at the very beginning to break free from the physical side effects and almost always require a period of detoxing that is similar to the methamphetamine users. The new spate of mind altering poisons being offered to our children in the community include salvia divinorum, spice, K-2, bath salts, alcopops(energy drinks with alcohol) and the old standards alcohol and marijuana.

The percentage of primary meth users in 2000 was 10%; in 2010 this percentage has risen to 22%. The most significant rise has been in the opiates(heroin) which was less than 1% in 2000 and increased to 10% in 2010.

CCC provides a Saturday Meth Recovery Group for 15 clients and Early Recovery programming which is specifically designed for clients who used Methamphetamines. The treatment for methamphetamines is longer than that used for some of the other drugs of choice. The minimum treatment length for meth users is 18 months for a successful recovery. Additionally, our growing number of prescription using and heroin using youth and young people is being addressed by evidence based treatment as well. Heroin usually requires a very concentrated opportunity at the very beginning to break free from the physical effects.

CCC serves a large number of low income clientele. Substance abuse counseling and treatment are necessary to change the negative behaviors and the impact on our community. The existing conditions posed by meth use, prescription drug abuse, and the use of heroin by our young people pose a very serious threat to this community's health and welfare. The multiple gateway drugs, like nicotine, pot, and alcohol, draw many of our youth to begin a path of addiction. It has been determined by experts that merely arresting drug addicts does not stop their drug use and crimes. Intervention and long term treatment are required to change their negative behaviors and the impact on the community. CCC is a Joint Commission facility which is licensed by the State of Nevada and is monitored by these oversight agencies for compliance with all best practices for treatment programming.

The Center's project conforms to the CDBG Consolidated Plan to treat substance abuse for both youth and adults as is noted in Appendix III as a high priority need.

**Community Counseling Center**  
 205 South Pratt Avenue  
 Carson City, Nevada 89701

**Quarterly Counselor Report**  
 January 1, 2010-December 31, 2010

|  |        |               |
|--|--------|---------------|
| Individual Alcohol/Drug Clients Served         | 2,034  |               |
| Group Alcohol/Drug Clients Served              | 16,389 |               |
| Group IOP Alcohol/Drug Clients                 | 10,250 |               |
| <b>TOTAL ADULT ALCOHOL/DRUG CLIENTS SERVED</b> |        | <b>28,673</b> |
| Clients remaining alcohol/drug free            | 96%    |               |
| Percent  |        |               |
| Clients attending AA/NA meetings               | 97%    |               |
| Percent  |        |               |

**Alcohol/Drug Assessments** **2,270**

---

|  |       |              |
|--|-------|--------------|
| Adolescents (Carson City)                |       |              |
| Individual                               | 222   |              |
| Group                                    | 1,154 |              |
| IOP Group                                | 1,684 |              |
| Carson City Adolescent Assessments       |       | 162          |
| Adolescents (Douglas County)             |       |              |
| Individual                               |       |              |
| Group                                    |       |              |
| Douglas County Adolescent Assessments    |       |              |
| Alcohol/Drug Education Program (ADEP):   |       |              |
| Done On:                                 |       |              |
| Adult units of Service                   | 78    |              |
| Adolescent Units of Service              | 159   |              |
| <b>Total Adolescent Units of Service</b> |       | <b>3,459</b> |

---

|                                 |       |               |
|---------------------------------|-------|---------------|
| <b>Residential Services</b>     |       |               |
| Level III.3 Residential         | 4,140 |               |
| Detoxification/III.2            | 1,260 |               |
| <b>TOTAL AOD CLIENTS SERVED</b> |       | <b>39,802</b> |

Group Anger Management/Battery Intervention Clients 1,043

|  |     |
|--|-----|
| Individual Co-Dependent Clients Served | 196 |
| Marriage and Family Sessions           | 273 |
| # of Individuals Seen                  | 425 |
| Individual Children Seen               | 108 |

**TOTAL UNITS OF SERVICE FOR THIS PERIOD** **41,847**

|                                |     |
|--------------------------------|-----|
| Unduplicated Client Count      |     |
| Unduplicated BADA Client Count |     |
| Outpatient                     | 319 |
| Intensive Outpatient           | 325 |
| Residential/Detox              | 374 |

|  |       |
|--|-------|
| Number of Alcohol/Drug Clients Discharged                          | 1,041 |
| Number of Alcohol/Drug Clients Discharged, Successfully Completing | 991   |

Percentage Successful Discharges 96%

Satisfaction Surveys were sent to all 1,041 of those discharged from treatment services during this quarter. Of 218 discharged *residential* respondents, the following information was provided:

Average Length of Service of those Responded: 24 days

|                |     |     |
|----------------|-----|-----|
| Very Satisfied | 105 | 48% |
| Satisfied      | 107 | 49% |
| Dissatisfied   | 6   | 3%  |

NEIL A. ROMBARDO  
District Attorney



GERALD J. GARDNER  
ASSISTANT DISTRICT ATTORNEY

RANDAL R. MUNN  
CHIEF DEPUTY DISTRICT ATTORNEY

<http://www.carson-city.nv.us>

OFFICE OF THE DISTRICT ATTORNEY  
CARSON CITY

CRIMINAL DIVISION  
(775) 887-2072

885 EAST MUSSER STREET, SUITE 2030  
CARSON CITY, NEVADA 89701  
Fax: (775) 887-2129

CIVIL DIVISION  
(775) 887-2070

VICTIM - WITNESS SERVICES  
(775) 887-2268

INVESTIGATIONS  
(775) 887-2098

January 31, 2011

Mary Bryan, Administrator  
Community Counseling Center  
205 S. Pratt  
Carson City, Nevada 89701

Re: Treatment as a part of stopping drug abuse

Dear Ms. Bryan:

I am writing this letter in support of Community Counseling Center's (CCC) continued work in treating drug abusers. As a member of Partnership Carson City, I realize that the only way to stop drug abuse is through prevention, treatment, and suppression. I compliment CCC on its high quality of work with those who need treatment. I wish you much continued success.

If you would like to discuss this further, please do not hesitate to contact me at (775) 887-2070.

Sincere Regards,

NEIL A. ROMBARDO  
District Attorney

NAR:

**JUVENILE PROBATION DEPARTMENT**

JUVENILE DIVISION

of the

FIRST JUDICIAL DISTRICT COURT

James T. Russell  
District Judge Dept. I

James E. Wilson, Jr.  
District Judge Dept. II



John B. Simms  
Chief Probation Officer

---

February 14, 2011

Dear Mayor and City Supervisors,

The Carson City Juvenile Probation Department supports the Community Counseling Center and the services it provides to our youth and families in Carson City.

During the past several years, the Carson City Juvenile Probation Department has worked closely with the Center many times and in some cases, on a daily basis. The alcohol and drug treatment services they provide are critical for our community. The free evaluations are a huge help with families who are low income, or just reticent to spend money as they don't understand how it might be last resort that saves their child.

The staff at the Center is dedicated and committed and provides many substance treatment related services to our population.

Resources that allow ongoing services to the many youth in our community will be a wise investment in the intervention and treatment of substance abuse and addiction in this troubled population.

Over the years, this Department has referred hundreds of youth to the Center. The staff often will come to our facility to conduct evaluations on site when it is needed. We strongly support the services provided by the Community Counseling Center.

In a time with resources seem to be diminishing; it is nice to know that we can rely on the services of the Community Counseling Center.

Sincerely,

A handwritten signature in black ink, appearing to read "John B. Simms", is written over a horizontal line.

John B. Simms, Chief Juvenile Probation Officer



FIRST JUDICIAL DISTRICT  
DISTRICT COURT  
CARSON CITY  
JUSTICE AND MUNICIPAL COURT



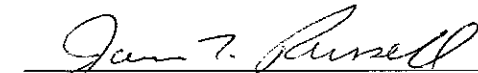
February 3, 2011

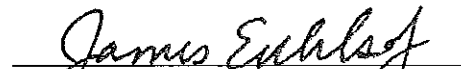
To Whom It May Concern,

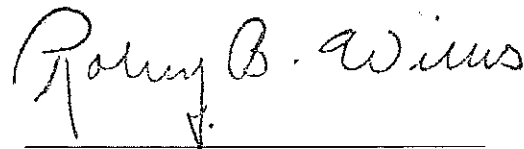
Mary Bryan and the Community Counseling Center provide a valuable service to the community, but in particular, to the courts. The Center conducts substance abuse evaluations for prisoners in the custody of the Carson City Jail at very short notice for no cost. They also provide inexpensive, or free, evaluations to individuals who are required to obtain one as a result of a sentence. Additionally, the center provides long term outpatient counseling at an affordable rate by way of a sliding scale. Finally, the center has the intensive inpatient substance abuse counseling program. There are many people through the courts who are chronic abusers of drugs/alcohol that must have inpatient counseling or would face long jails sentences, or even death, if not treated.

The Community Counseling Center is a tool afforded to the courts that is essential. Without the center, there would be a rise in population at the jail and drug abusers would go untreated. This would affect not only the abuser, but the community as a whole.

Sincerely,

  
James T. Russell  
District Court Judge

  
James E. Wilson, Jr.  
District Court Judge

  
Robey B. Willis  
Justice/Municipal Court Judge

  
John Tatro  
Justice/Municipal Court Judge



**PARTNERSHIP CARSON CITY**

**1711 NORTH ROOP STREET**

**CARSON CITY, NEVADA 89703**

**(775) 841-4730**

**WWW.PARTNERSHIPCARSONCITY.ORG**

**A 501(c)3 non-profit organization**

*Dr. Jack Araza, President  
Executive Board of Directors*

*Kathlyn Bartosz, Executive Director  
Partnership Carson City*

February 14, 2011

To: Carson City Board of Supervisors  
From: Kathy Bartosz, Executive Director

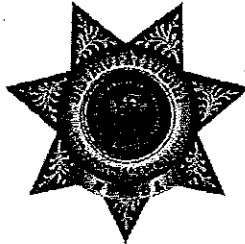
Re: Community Counseling Center CDBG grant application

Since 1985, the Carson City Community Counseling Center (CCC) has provided affordable and effective substance abuse counseling services to residents of our community and surrounding counties. As the Partnership Carson City continues to provide community education programs about substance abuse, we anticipate the number of people seeking treatment as opposed to a life of addiction will increase.

Within the next several months, the Carson High School Leadership Team will be initiating an aggressive campaign on campus about heroin and prescription drug abuse sponsored by PCC. Additionally, PCC is supporting a youth peer to peer education campaign on marijuana, still among the top problems associated with treatment admissions among young people. These three drug problems in addition to alcohol are so insidious many of our children have fallen into abuse before realizing these substances have taken hold of them. Treatment must be available at the first call for help, and waiting lists should be unacceptable in our community. CCC is the only treatment facility within Carson City to provide detox, residential, and out patient services that a client can move through to recovery and offering a sliding fee scale. This is critical given the number of our families in dire financial circumstances.

I urge you to give careful consideration to this application, ensuring substance abuse treatment is adequately funded to meet the needs of our community in an affordable and experienced treatment environment.

**NEIL A. ROMBARDO**  
District Attorney



**GERALD J. GARDNER**  
ASSISTANT DISTRICT ATTORNEY

**RANDAL R. MUNN**  
CHIEF DEPUTY DISTRICT ATTORNEY

<http://www.carson-city.nv.us>

**OFFICE OF THE DISTRICT ATTORNEY  
CARSON CITY**

885 EAST MUSSER STREET, SUITE 2030  
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CIVIL DIVISION  
(775) 887-2070

VICTIM - WITNESS SERVICES  
(775) 887-2268

INVESTIGATIONS  
(775) 887-2098

January 31, 2011

Mary Bryan, Administrator  
Community Counseling Center  
205 S. Pratt  
Carson City, Nevada 89701

Re: Treatment as a part of stopping drug abuse

Dear Ms. Bryan:

I am writing this letter in support of Community Counseling Center's (CCC) continued work in treating drug abusers. As a member of Partnership Carson City, I realize that the only way to stop drug abuse is through prevention, treatment, and suppression. I compliment CCC on its high quality of work with those who need treatment. I wish you much continued success.

If you would like to discuss this further, please do not hesitate to contact me at (775) 887-2070.

Sincere Regards,

  
NEIL A. ROMBARDO  
District Attorney

NAR:



**Department of  
ALTERNATIVE SENTENCING  
Carson City**



Rory Planeta, Chief

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February 15, 2011

Re: Community Counseling Center  
Carson City, NV

To Whom It May Concern:

This letter is in support of the outstanding programs provided by the Community Counseling Center, Carson City, NV. The Department of Alternative Sentencing and the Consolidated Courts utilize the services of CCC on a daily basis. They provide Substance Abuse Evaluations and Counseling services, Domestic Violence Evaluations and Counseling, Anger Management Evaluations and Counseling, Petty Larceny classes, In Patient Treatment Programs and Transitional Housing for patients in treatment.

Sr. Judge Peter Breen often comments in open court, the Community Counseling Center is one of the finest Treatment Centers in the west. He sends offenders to CCC from his courts in Reno. Judge Breen is also a sitting judge for the Western Regional Drug and DUI Court as well as the Washoe County Drug and Mental Health Courts.

Without the services provided by the Community Counseling Center, Carson City would be at a loss for those in need. Addiction is difficult to overcome. CCC provides some of the highest quality treatment available.

Respectfully Submitted,

Rory Planeta, Chief

Carson City Department of Alternative Sentencing