

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>07/01/2021</u> and ending <u>06/30/2022</u>	
A	This return/report is for: ☐ a multiemployer plan ☒ a single-employer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☒ an amended return/report ☐ the final return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☐ Form 5558 ☐ special extension (enter description) ☐ automatic extension ☐ the DFVC program
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan <u>COUNSELING CLINIC INC. 401(K) PLAN</u>
1b	Three-digit plan number (PN) ▶ <u>003</u>
1c	Effective date of plan <u>07/01/2010</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>COUNSELING CLINIC, INC.</u> <u>110 PEARSON ST.</u> <u>BENTON, AR 72015</u>
2b	Employer Identification Number (EIN) <u>71-0448650</u>
2c	Plan Sponsor's telephone number <u>501-326-6718</u>
2d	Business code (see instructions) <u>621420</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	08/30/2023	SHERRI WEAVER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	163
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	115
a(2) Total number of active participants at the end of the plan year		6a(2)	98
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	61
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	159
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	159
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	138
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	6
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2S 2E 3D 2G 2J 2K 2F 2T			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022		
A Name of plan COUNSELING CLINIC INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 COUNSELING CLINIC, INC.	D Employer Identification Number (EIN) 71-0448650	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
THE VANGUARD GROUP, INC.
23-1945930

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PRIME CAPITAL INVEST. ADV.

PO BOX 3113
INTRUST BANK, N.A.
WICHITA, KS 67201-3113

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	18996	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

THE VANGUARD GROUP, INC.

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
99 37 64 50 15 52 68	NONE	14386	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	JORDAN, WOOSLEY, CRONE, KEATON, LTD	b EIN:	71-0465329
c Position:	PLAN AUDITOR		
d Address:	126 HOBSON AVE. HOT SPRINGS, AR 71901	e Telephone:	501-624-5788

Explanation: MANAGEMENT DECISION

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan <u>COUNSELING CLINIC INC. 401(K) PLAN</u>	B Three-digit plan number (PN) <u>003</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>COUNSELING CLINIC, INC.</u>	D Employer Identification Number (EIN) <u>71-0448650</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDUCIARY INVEST TRUST AGGRESSIVE B</u>		
b Name of sponsor of entity listed in (a): <u>COMERICA BANK</u>		
c EIN-PN <u>47-6646422-002</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>8957</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDUCIARY INVEST TRUST BALANCED B</u>		
b Name of sponsor of entity listed in (a): <u>COMERICA BANK</u>		
c EIN-PN <u>47-6652256-012</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1308840</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDUCIARY INVEST TRUST GROWTH B</u>		
b Name of sponsor of entity listed in (a): <u>COMERICA BANK</u>		
c EIN-PN <u>47-6649174-007</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>845439</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDUCIARY INVEST TRUST MOD CONSERV</u>		
b Name of sponsor of entity listed in (a): <u>COMERICA BANK</u>		
c EIN-PN <u>47-6655437-017</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>217084</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIDUCIARY INVEST TRUST CONSERVATIVE</u>		
b Name of sponsor of entity listed in (a): <u>COMERICA BANK</u>		
c EIN-PN <u>47-6658632-022</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>159</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022		
A Name of plan COUNSELING CLINIC INC. 401(K) PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 COUNSELING CLINIC, INC.	D Employer Identification Number (EIN) 71-0448650	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	149841	146182
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	35846	210564
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	45018	108407
(9) Value of interest in common/collective trusts.....	1c(9)	3725006	2380479
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2258364	2394710
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	6214075 5240342
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	6214075 5240342

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	255755
	(B) Participants	2a(1)(B)	207005
	(C) Others (including rollovers).....	2a(1)(C)	480136
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	942896
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	924
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	0
	(E) Participant loans.....	2b(1)(E)	2923
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	3847
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	38415
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	38415
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		-309087
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-518959
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		157112
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1093037	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1093037
f Corrective distributions (see instructions).....	2f		4426
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	14386	
(3) Investment advisory and management fees.....	2i(3)	18996	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		33382
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1130845
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-973733
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: ALEXANDER THOMPSON ARNOLD PLLC

(2) EIN: 62-1110839

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan COUNSELING CLINIC INC. 401(K) PLAN	B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 COUNSELING CLINIC, INC.	D Employer Identification Number (EIN) 71-0448650

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 45-0404698		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

COUNSELING CLINIC, INC.
Benton, Arkansas
June 30, 2021
With Comparative Totals for the
Year Ended June 30, 2020

Counseling Clinic, Inc.

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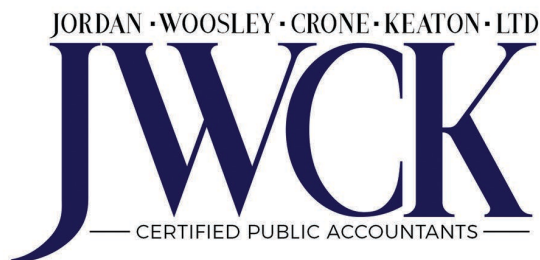
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Partners

Gary D. Welch, CPA, CVA
Courtney W. Moore, CPA, CFE, CGMA
Christina B. Ellis, CPA

Principals

Dennis C. Fason, CPA
Jimmy M. Pate, CPA
Phyllis A. Trent, CPA

Founding Partners

Joe L. Woosley, CPA
(1932-Present)
Harry C. Keaton, CPA
(1920-2005)
Clarence W. Jordan, CPA
(1930-2009)
Glen W. Crone, Jr., CPA
(1936-2016)

Independent Auditor's Report

To the Board of Directors
Counseling Clinic, Inc.
Benton, Arkansas

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Counseling Clinic, Inc. (the "Clinic"), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Clinic as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clinic and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clinic's ability to continue as a going concern for one year after the date that the financial statements are issued.

MEMBERS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



501.624.5788



www.jwck.com



126 Hobson Ave.
Hot Springs, AR 71901

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clinic's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clinic's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of support, revenue and expenses – actual and budget, and federal and state awards status reports are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Clinic's 2020 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated November 13, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2021, on our consideration of the Clinic's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clinic's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Arkansas Department of Human Services, we have also issued our report dated October 15, 2021, on our consideration of the Clinic's statistical information system to reliably document and report staff activities, units of service and recipient data. The report also expresses an opinion on the fairness of the presentation of the number of clients served, number of direct clients, community and education units of service provided and the cost per unit of service. The report is an integral part of an audit performed in accordance with the Arkansas Department of Human Services in consideration of the Clinic's statistical information system.



Hot Springs, Arkansas

October 15, 2021

Counseling Clinic, Inc.

Statement of Financial Position

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

	2021	2020
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 5,291,720	\$ 4,464,796
Accounts Receivable	466,854	408,659
Reserve for Uncollectible Accounts	(299,113)	(277,451)
Grants Receivable	174,911	166,502
Prepaid Expenses	83,188	94,077
Total Current Assets	5,717,560	4,856,583
Property and Equipment		
Land	227,130	227,130
Landscaping	310,136	-
Buildings and Improvements	8,910,744	9,298,945
Equipment and Furnishings	607,861	607,862
Vehicles	294,752	408,846
Asset in Progress	53,825	-
Less Accumulated Depreciation	4,193,776	4,158,265
Net Property and Equipment	6,210,672	6,384,518
Other Assets		
Investment in Springwood Manor	16,566	16,566
Investment in PASSE	206,050	136,840
RCF License	59,599	59,599
Total Other Assets	282,215	213,005
Total Assets	\$ 12,210,447	\$ 11,454,106

See independent auditor's report and accompanying notes to the financial statements.

Counseling Clinic, Inc.

Statement of Financial Position

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

	2021	2020
Liabilities and Net Assets		
Current Liabilities		
Accounts Payable	\$ 179,015	\$ 269,151
Payroll Protection Program (PPP) Loan	-	881,900
Accrued Expenses	707,531	496,643
Total Current Liabilities	886,546	1,647,694
Net Assets		
Without Donor Restrictions	11,304,302	9,786,813
With Donor Restrictions	19,599	19,599
Total Net Assets	11,323,901	9,806,412
Total Liabilities and Net Assets	\$ 12,210,447	\$ 11,454,106

See independent auditor's report and accompanying notes to the financial statements.

Counseling Clinic, Inc.

Statement of Activities

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	2021 Total	2020 Total
Support and Revenue				
State and Federal Grants	\$ 2,236,596		\$ 2,236,596	\$ 2,096,012
Net Patient Service Revenue	4,976,545	-	4,976,545	4,623,020
Management Services	54,270	-	54,270	51,769
Rent	445,034	-	445,034	459,328
Other	84,105	-	84,105	160,373
Total Support and Revenue	7,796,550	-	7,796,550	7,390,502
Operating Expenses				
Personnel	4,469,319	-	4,469,319	4,049,772
Fringe Benefits	953,469	-	953,469	895,833
Administrative Services	137,221	-	137,221	78,479
Bad Debts/Collections	21,662	-	21,662	34,409
Client Services	293,618	-	293,618	147,084
Communications	132,695	-	132,695	59,973
Contractual	496,186	-	496,186	673,212
Equipment and Maintenance	89,029	-	89,029	59,749
Depreciation	224,290	-	224,290	626,478
Facilities	257,899	-	257,899	283,694
Risk Protection	153,743	-	153,743	128,430
Staff Development	3,430	-	3,430	28,052
Supplies	149,474	-	149,474	323,497
Travel	12,552	-	12,552	26,087
Vehicles	19,136	-	19,136	19,480
Total Operating Expenses	7,413,723	-	7,413,723	7,434,229
Other Revenues and Expenses				
PPP Loan Forgiveness	881,900	-	881,900	-
Interest Income	14,925	-	14,925	28,779
Gain (Loss) on Sale of Assets	58,891	-	58,891	(130,910)
Gain (Loss) on Investments	178,946	-	178,946	68,975
Total Other Revenue and Expenses	1,134,662	-	1,134,662	(33,156)
Change in Net Assets	1,517,489	-	1,517,489	(76,883)
Net Assets July 1	9,786,813	19,599	9,806,412	9,883,295
Net Assets June 30	\$ 11,304,302	\$ 19,599	\$ 11,323,901	\$ 9,806,412

See independent auditor's report and accompanying notes to the financial statements.

Counseling Clinic, Inc.

Statement of Functional Expenses-Actual and Budget
For the Year Ended June 30, 2021

Program Services												
	Outpatient	Youth Services	Fusion	DYS Youth	Acute Care	Stride House	Second Chance Ranch	Small Group Therapy & Oakhill	Fairweather	Admin.	Total	Budget
Personnel	\$ 845,492	\$ 420,098	\$ 120,084	\$ 175,075	\$ 111,722	\$ 295,532	\$ 124,388	\$ 1,261,728	\$ 238,371	\$ 876,829	\$ 4,469,319	\$ 4,297,679
Fringe Benefits	190,370	84,503	22,290	43,119	12,294	73,598	20,474	257,049	35,704	214,068	953,469	914,051
Administrative	690	89		820	206	450	-	6,766	368	127,832	137,221	162,370
Bad Debt										21,662	21,662	-
Client Services	-	526	-	307	37,780	50,296	-	182,670	21,939	100	293,618	366,850
Communications	2,030	51	-	284	-	-	-	2,480	-	127,850	132,695	108,995
Contractual	177,474	7,011	82	17,418	-	906	161,341	47,620	1,640	82,694	496,186	511,735
Depreciation	49,856	23,081	-	-	-	44,450	-	44,474	8,383	54,046	224,290	219,932
Equipment/Maint.	3,309	1,531	-	3,572	-	4,218	-	57,150	1,867	17,382	89,029	11,750
Facilities	12,099	6,971	-	27,006	-	10,962	-	138,250	23,163	39,448	257,899	305,475
Risk Protection	21,080	11,277	699	2,456	292	23,139	292	65,027	7,402	22,079	153,743	152,355
Staff Development	1,091	480	160	1,240	-	-	-	459	-	-	3,430	21,915
Supplies	8,701	214	-	1,975	205	13,655	-	58,442	21,307	44,975	149,474	91,310
Travel	19	276	-	8,091	-	8	1,127	1,933	62	1,036	12,552	16,990
Vehicle	-	61	-	99	-	2,066	-	15,124	127	1,659	19,136	16,710
Subtotal	1,312,211	556,169	143,315	281,462	162,499	519,280	307,622	2,139,172	360,333	1,631,660	7,413,723	7,198,117
Admin. Allocation	328,090	136,523	38,553	74,765	40,851	124,507	82,327	561,668	92,145	(1,479,428)	-	-
Total	\$ 1,640,301	\$ 692,692	\$ 181,868	\$ 356,227	\$ 203,350	\$ 643,787	\$ 389,949	\$ 2,700,840	\$ 452,478	\$ 152,232	\$ 7,413,723	\$ 7,198,117

See independent auditor's report and accompanying notes to the financial statements.

Counseling Clinic, Inc.

Statement of Functional Expenses-Actual and Budget
Comparative Information for the Year Ended June 30, 2020

Program Services											
	Outpatient	Community Support	Enhanced Case Management	DYS Youth	Evening Reports	Second Chance Ranch	Small Group	Acute Inpatient	Admin.	Total	Budget
Personnel	\$ 888,773	\$ 354,713	\$ 26,832	\$ 440,696	\$ 33,612	\$ 112,515	\$ 1,339,064	\$ 71,537	\$ 782,030	\$ 4,049,772	\$ 3,952,775
Fringe Benefits	166,854	79,842	6,258	96,792	8,930	20,333	284,517	9,920	222,387	895,833	1,008,485
Administrative	603	749	-	-	-	-	73	166	76,888	78,479	84,872
Bad Debt	-	-	-	-	-	-	-	-	34,409	34,409	-
Client Services	1,586	1,835	-	77	2,223	-	45,668	95,695	-	147,084	291,645
Communications	9,266	2,220	805	2,663	-	430	20,617	35	23,937	59,973	62,475
Contractual	221,922	30,777	6,887	9,504	-	183,844	39,526	560	180,192	673,212	513,893
Depreciation	135,685	104,755	-	5,196	-	-	187,246	-	193,596	626,478	361,273
Equipment/Maint.	6,393	3,717	142	-	3,545	-	19,270	-	26,682	59,749	8,494
Facilities	49,840	10,971	3,090	8,446	-	-	165,142	-	46,205	283,694	356,373
Risk Protection	18,292	22,955	-	6,764	114	497	56,857	413	22,538	128,430	124,473
Staff Development	3,479	844	-	575	-	-	3,751	-	19,403	28,052	14,935
Supplies	8,675	41,578	-	477	395	-	237,550	-	34,822	323,497	189,212
Travel	13,416	403	-	194	-	2,069	6,743	-	3,262	26,087	23,650
Vehicle	119	4,436	-	92	-	-	13,035	-	1,798	19,480	34,214
Subtotal	1,524,903	659,795	44,014	571,476	48,819	319,688	2,419,059	178,326	1,668,149	7,434,229	7,026,769
Admin. Allocation	375,486	149,616	11,840	152,934	13,161	86,354	601,224	47,108	(1,437,723)	-	-
Total	\$ 1,900,389	\$ 809,411	\$ 55,854	\$ 724,410	\$ 61,980	\$ 406,042	\$ 3,020,283	\$ 225,434	\$ 230,426	\$ 7,434,229	\$ 7,026,769

See independent auditor's report and accompanying notes to the financial statements.

Counseling Clinic, Inc.

Statement of Cash Flows

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

	2021	2020
Cash Flows from Operating Activities		
Cash Received from Support and Revenue	\$ 7,146,537	\$ 6,907,910
Management Fees	54,270	51,769
Rent	445,034	459,328
Other Cash Received	84,105	160,373
Cash Paid to Employees and Suppliers	(7,036,130)	(6,757,209)
Interest Received	14,925	28,779
Cash Provided by (Used In) Operating Activities	708,741	850,950
Cash Flows from Investing Activities		
Cash Paid for Purchases of Investments	-	44,264
Cash Received for Investment Increase	77,600	-
Cash Paid for Purchases of Fixed Assets	(62,690)	(7,185)
Cash Received from Sale of Fixed Assets	103,273	-
Cash Provided by Investing Activities	118,183	37,079
Cash Flows from Financing Activities		
Proceeds from Payroll Protection Program (PPP) Loan	-	881,900
Cash Provided by Financing Activities	-	881,900
Net Increase in Cash	826,924	1,769,929
Cash at Beginning of Year	4,464,796	2,694,867
Cash at End of Year	\$ 5,291,720	\$ 4,464,796

See independent auditor's report and accompanying notes to the financial statements.

Counseling Clinic, Inc.

Notes to the Financial Statements

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

NOTE 1: Summary of Significant Accounting Policies

Nature of Operations - Counseling Clinic, Inc. (the Clinic) is a not-for-profit organization whose mission and principal activities are to promote the general health of a one-county area in central Arkansas. Its principal objectives, from which all revenue is derived, are to establish and maintain clinic facilities for the care of persons suffering from illnesses and provide rehabilitative services to alcoholics and abused and/or at-risk children. The sources of funds for operations consist of grants from the federal government, the State of Arkansas, local governments, program income and management fees. The acceptance of grants requires compliance with prescribed grant conditions and other special requirements.

The Clinic owns and operates a nine-bed residential care facility (RCF) known as Oakhill Manor in Garland County, Arkansas. The State licenses included in a prior-year purchase were recorded at \$59,599 and are included in the statement of financial position.

Housing for clients requiring less supervision than those in the RCFs is provided in group homes in and around Hot Springs. Five of these homes are owned by the Clinic and one is leased. From three to six adults live in each home.

Presentation - The financial statements are presented with certain prior year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Clinic's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

Basis of Accounting - The Clinic uses the accrual basis of accounting. Under this basis, gross revenue is recorded as due and expenses are recognized as incurred. Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Clinic and changes therein are classified as follows:

Net Assets Without Donor Restrictions. These net assets are not subject to donor-imposed stipulations. The assets are available for general obligations to the Clinic. This also includes assets previously restricted where restrictions have expired or been met.

Net Assets With Donor Restrictions. Assets subject to usage limitation based on donor-imposed restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by the actions of the Clinic. Certain restrictions may need to be maintained in perpetuity.

Estimates - The preparation of financial statements in conformity with United States generally accepted accounting principles (U.S. GAAP), requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

See independent auditor's report.

Counseling Clinic, Inc.

Notes to the Financial Statements (continued)

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

NOTE 1: Summary of Significant Accounting Policies (continued)

Investments and Investment Return – The Clinic’s investment in the PASSE is recorded at fair market value. Investment return includes interest income and is reflected in the statement of activities as unrestricted income.

Accounts Receivable - Accounts receivable are stated at the amount billed to patients or third-party payers. The Clinic provides an allowance for doubtful accounts, which is based on a review of outstanding receivables, historical collection information and existing economic conditions. Accounts receivable are ordinarily due 30 days after the issuance of the invoice. Accounts that are past due more than 120 days are considered delinquent. Delinquent receivables are written off based on individual credit evaluation and specific circumstances of the client. Accounts receivable are primarily related to earned revenue not yet received from Medicaid and other third-party payers.

Property and Equipment and Depreciation - Property acquired with federal grant funds is considered owned by the Clinic while used in the program for which it was purchased or in future authorized programs. The federal government, however, has a reversionary interest in the property. The disposition of property purchased with federal grant funds, as well as any proceeds from its sale, are subject to federal regulation.

Property and equipment are recorded at acquisition cost or fair-market value of donated items at the time of receipt and depreciated on the straight-line basis over the estimated useful live of each asset.

Revenue Recognition. The Clinic recognizes revenue on the basis of the following criteria:

1. Documented transactions – The Clinic has documented arrangements with patients receiving services.
2. Delivery of goods and services provided – Revenue is recognized at the completion of the service provision. The patient’s signature authenticates the acceptance of the services.
3. Fee (charge) to patient – The Clinic accepts payment at the time of service if self-pay or they bill the insurance company.
4. Collectability – The Clinic determines that account collectability is reasonable prior to recognizing revenue. The Clinic does not enter into contract arrangements unless collectability is reasonably assured at the time of the initial contract period. All patient accounts are reviewed regularly to determine late or non-payment. Accounts determined to be uncollectable are charged off directly against earnings.

Persuasive Evidence of an Arrangement – The Clinic documents all terms of an arrangement in a written contract signed by the patient prior to recognizing revenue.

Delivery Has Occurred or Services Have Been Performed – The Clinic performs all services prior to recognizing revenue. Services are rendered at the Clinic when the patient arrives for their scheduled appointment.

See independent auditor’s report.

Counseling Clinic, Inc.

Notes to the Financial Statements (continued)

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

NOTE 1: Summary of Significant Accounting Policies (continued)

Revenue Recognition (continued)

The Fee for the Arrangement Is Fixed or Determinable - Prior to recognizing revenue, a patient's fee is either fixed or determinable under the terms of the written contract. Those factors are included in the written contract such that the patient's fee is determinable.

Collectability Is Reasonably Assured - The Clinic determines that collectability is reasonably assured prior to recognizing revenue. Collectability is assessed on a patient by patient basis based on criteria outlined by management. The Clinic does not enter into arrangements unless collectability is reasonably assured at the outset. If it is determined during the arrangement that collectability is not reasonably assured, the Clinic makes necessary adjustments through the allowance for doubtful accounts.

Advertising Costs – Advertising expenses are charged to operations when incurred. Advertising expenses for the years ended June 31, 2021 and 2020, were \$3,086 and \$5,669, respectively.

Functional Allocation of Expenses - The costs of providing the various programs and other activities are summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs are allocated among the programs and supporting services benefited.

Net Patient Services Revenue - The Clinic has agreements with third-party payers that provide for payments to the Clinic at amounts different from its established rates. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers and others for services rendered including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Indigent Care - The Clinic provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity-care policy. Indigent care is not reported as revenue.

Government Grants - Support funded by grants is recognized as the Clinic performs the contracted services or incurs outlays eligible for reimbursement under the grant agreements.

Income Taxes - As a nonprofit organization described in Section 501(c)(3) of the Internal Revenue Code and applicable State statutes, the Clinic is exempt from income taxes. However, it is subject to federal income tax on any unrelated business taxable income. The Clinic's Form 990, *Return of Organization Exempt from Income Tax*, for the years ended June 30, 2021, 2020 and 2019, are subject to examination by the Internal Revenue Service, generally, for three years after they are filed.

Cash and Cash Equivalents - For purposes of the statement of cash flows, the Clinic considers cash demand accounts and all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

See independent auditor's report.

Counseling Clinic, Inc.

Notes to the Financial Statements (continued)

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

NOTE 1: Summary of Significant Accounting Policies (continued)

Adoption of Accounting Pronouncement - In May 2014, the Financial Accounting Standards Board (FASB) issued amendments to Accounting Standards Codification (ASC) section 9 606 Revenue from Contracts with Customers, through issuance of ASU 2014-09, *Revenue from Contracts with Customers*. The guidance in these updates affects any entity that either enters into contracts with customers to transfer goods or services or enters into contracts for the transfer of nonfinancial assets unless those contracts are within the scope of other standards (for example, insurance contracts or lease contracts). The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The guidance provides steps to follow to achieve the core principle. An entity should disclose sufficient information to enable users of financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers. Qualitative and quantitative information is required about contracts with customers, significant judgments and changes in judgements, and assets recognized from the costs to obtain or fulfill a contract. The amendments in these updates are effective for interim reporting periods beginning after December 15, 2018 and annual reporting periods beginning after December 15, 2019. The Clinic has adopted this accounting standard for the current fiscal year.

Subsequent Events - The Clinic did not have any events through October 15, 2021, which is the date the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements for the year ended June 30, 2021.

NOTE 2: Liquidity - At June 30, 2021, the Clinic had \$ 5,634,372 of financial assets available within one year to meet cash needs for general expenditures including cash of \$5,291,720 and accounts receivable (net of allowance) of \$ 342,652. As part of the Clinic's liquidity management plan, cash in excess of daily requirements is invested in short-term investments and money market funds through the use of a Sweep account.

NOTE 3: Concentrations of Credit Risk - The Clinic grants credit without collateral to its patients, who primarily are local residents and are insured under third-party payer agreements. Accounts receivable from patients and third-party payers for the years ended June 30, 2021 and 2020, were:

	2021	2020
Medicaid	8.9%	8.3%
PASSE	59.9%	49.8%
Medicare	9.7%	9.7%
Other third-party payers	21.5%	32.2%
	100.0%	100.0%

At June 30, 2021, the Clinic's cash accounts exceeded federally insured limits by approximately \$4.8 million. These uninsured balances were collateralized by the banking institution through FNMA notes valued at \$2,968,407 at June 30, 2021. Approximately \$1,610,000 is uninsured and not secured by collateral.

See independent auditor's report.

Counseling Clinic, Inc.

Notes to the Financial Statements (continued)

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

NOTE 4: Significant Estimates and Concentrations - Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Economic Dependency. The Clinic is economically dependent on revenue provided by Medicaid, PASSE, Medicare and State and federal grants received or passed through the Arkansas Department of Human Services. During the years ended June 30, 2021 and 2020, approximately 81.0% and 89.6%, respectively, of the Clinic's operating revenues were provided by these three sources.

Allowance for Doubtful Accounts. Estimates of the allowance for doubtful accounts are discussed in Note 1.

Depreciation. Management's estimate of depreciation expense is based on expected useful lives of capital assets.

NOTE 5: Investments and Investment Return - Total investment return is comprised of interest income earned on cash deposits and gain on investment in the PASSE. Investment return consists of the following:

Interest income	\$ 14,925
<u>Realized gain</u>	<u>178,946</u>
<u>Net Investment Gain</u>	<u>\$ 193,871</u>

NOTE 6: Summary of Fair Value Exposure - The fair-value measurement accounting literature prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted, quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of fair-value hierarchy defined by accounting literature are as follows:

Level 1 - Quoted prices are available in active markets for identical assets or liabilities as of the reporting date. As of June 30, 2021, there were no Level 1 assets or liabilities.

Level 2 - Quoted prices for similar instruments in active markets are available, quoted prices for identical or similar instruments in markets that are not active and model-derived valuations in all significant inputs or significant value drivers are observable in active markets. As of June 30, 2021, these assets included the investment in Arkansas Provider Coalition, LLC.

Level 3 - Involves model-derived valuations in which one or more significant inputs or significant value drivers are unobservable. As of June 30, 2021, there were no Level 3 assets or liabilities.

The carrying amounts reflected on the balance sheets for cash, receivables, and accounts payable approximate their respective fair values due to the short maturities of those instruments.

See independent auditor's report.

Counseling Clinic, Inc.

Notes to the Financial Statements (continued)

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

NOTE 7: Paycheck Protection Program Loan - On April 15, 2020, the Clinic received loan proceeds in the amount of \$881,900 under the Paycheck Protection Program (PPP). The PPP established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES ACT), provides for loans to qualifying entities. The loans and accrued interest are forgivable after 24 weeks as long as the proceeds are used for eligible purposes, including payroll, benefits, rent and utilities, and the entity maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the 24-week period. On January 28, 2021, the Clinic received full forgiveness of the loan. It is recognized as income for the year ended June 30, 2021.

NOTE 8: Net Assets with Donor Restrictions - At June 30, 2021 and 2020, temporarily restricted net assets were available for health care services for programs of Stride House and dental care to adults with serious and persistent mental illness through the Hubbard Dental Grant as follows:

	2021	2020
Tour De Benton Fundraiser	\$ 3,711	\$ 3,711
Hubbard Dental Grant	15,888	15,888
	\$ 19,599	\$ 19,599

NOTE 9: Pension Plan - The Clinic has a defined-contribution money purchase pension plan covering substantially all employees. The board of directors annually determines the amount, if any, of the Clinic's contribution to the plan. They voted to contribute 4% for the fiscal year ended June 30, 2021. Pension expenses for the years ended June 30, 2021 and 2020, were \$ 267,753 and \$ 115,469, respectively.

NOTE 10: Operating Leases - The Clinic has various leases for Clinic sites and office equipment. These leases are generally cancelable with 30 days notice, contain renewal options and require the Clinic to pay all executory costs (utilities, maintenance and insurance). Rent expenses associated with these leases were \$ 47,993 and \$ 56,325, respectively, for the years ended June 30, 2021 and 2020, and are included in the statement of activities in the facilities and equipment and maintenance categories.

NOTE 11: Medical Malpractice Coverage and Claims - The Clinic pays fixed premiums for annual medical malpractice liability coverage under an occurrence-basis policy. The Clinic accrues the expense of its share of asserted and unasserted claims occurring during the year by estimating the probable ultimate cost of any such claim in excess of applicable insurance coverage. Such estimates are based on the Clinic's claims experience. The Clinic does not expect any claims to exceed the insurance coverage limits; accordingly, no accrual for claims is included in the financial statements.

NOTE 12: Related Party - The United States Department of Housing and Urban Development (HUD) provided a Section 202 capital advance of \$585,000 to build a 12-unit apartment complex, known as Springwood Manor, in Hot Springs, Arkansas. A separate corporation (Springwood Manor, Inc.) was established to own the complex. The Clinic serves as sponsor of the complex. Springwood Manor, Inc. has a board of directors separate from that of the Clinic. Clients of the Clinic occupy the apartments, and HUD provides a portion of their rent through a rental assistance contract.

The Clinic has an investment in the Summit PASSE. In the current fiscal year, Jim Gregory, Executive Director, was voted on the board of this PASSE. His position will cease October 1, 2021 upon his retirement.

See independent auditor's report.

Counseling Clinic, Inc.

Notes to the Financial Statements (continued)

For the Year Ended June 30, 2021

With Comparative Totals for the Year Ended June 30, 2020

NOTE 13: Additional State Requirements - The schedules in the supplementary information section of this report are for the purpose of disclosing additional, required information as noted in the Guidelines for Financial and Compliance Audits of Programs Funded by the Arkansas Department of Human Services issued June 1998. The additional requirements, on page 17 of the Guideline, require that the units of service be disclosed on all contracts. The schedule indicates the units of service provided by each contract where applicable. However, some contract agreements did not require a unit-of-service accounting. These contracts were to provide salaries and/or equipment for various programs. Therefore, specific number of units of service provided was not available. For purposes of this schedule, a unit of service is defined as one hour.

See independent auditor's report.

SUPPLEMENTARY INFORMATION

Counseling Clinic, Inc.

Schedule of Support, Revenue, and Expenses

Actual and Budget

For the Year Ended June 30, 2021

Division of Youth Services Contract

	Actual	Budget
Support and Revenue		
State Support	\$ 822,804	\$ 760,250
Other Revenue	13,895	-
Total Support and Revenue	836,699	760,250
Expenses		
Personnel	175,075	215,680
Fringe Benefits	43,119	52,331
Administrative Services	820	3,625
Client Services	307	2,600
Contractual	17,418	19,315
Communications	284	-
Depreciation	-	-
Equipment and Maintenance	3,572	-
Facilities	27,006	28,195
Risk Protection	2,456	3,301
Staff Development	1,240	1,895
Supplies	1,975	2,840
Travel	8,091	14,000
Vehicles	99	150
Redistribution	74,765	238,005
Total Expenses	356,227	581,937
Support and Revenue Over (Under) Expenses	\$ 480,472	\$ 178,313

See independent auditor's report and accompanying notes to the financial statements.

Counseling Clinic, Inc.
Federal and State Award Status Reports
For the Year Ended June 30, 2021

Federal Awards Status Report

Department/Pass-Through Agency/Program Title	Federal CFDA Number	Expenditures
U.S. Department of Health and Human Services- Social Security Block Grants: Passed Through State of Arkansas Department of Human Services:		
Social Services Block Grant	93.667	\$ 25,818
Block Grants for Community Mental Health Services	93.958	215,357
Temporary Assistance for Needy Families	93.558	237,523
U.S. Department of the Treasury-Passed Through State of Arkansas Department of Human Services:		
COVID-19 Coronavirus Relief Fund	21.019	50,000
U.S. Department of Agriculture-Passed Through State of Arkansas Department of Human Services:		
Child and Adult Care Food Program	10.558	101,737
Total Federal Awards		\$ 630,435

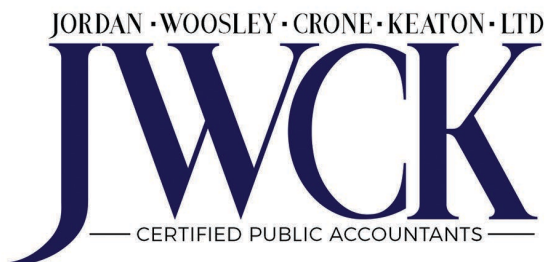
State Awards Status Report

Grantor/Program/Title	Program/Grant Award	Expenditures
State of Arkansas Department of Human Services Division of Youth Services		
Community Based Sanctions	\$ 104,034	\$ 104,034
Community Programs-Juvenile Detention Center	718,770	718,770
State per Capita	290,797	290,797
Acute Inpatient	172,277	172,277
Community Service Program	200,941	200,941
Forensics	32,700	32,700
FORP	2,180	2,180
Therapeutic Counseling	36,875	36,875
ADAP	5,800	5,800
State of Arkansas Economic Development Commission Ready for Business Grant	41,787	41,787
Total State Awards	\$ 1,606,161	\$ 1,606,161

State of Arkansas Department of Human Services		
Medicaid		\$ 655,525
PASSE		\$ 3,112,633

See independent auditor's report and accompanying notes to the financial statements.

COMPLIANCE REPORT



Partners

Gary D. Welch, CPA, CVA
Courtney W. Moore, CPA, CFE, CGMA
Christina B. Ellis, CPA

Principals

Dennis C. Fason, CPA
Jimmy M. Pate, CPA
Phyllis A. Trent, CPA

Founding Partners

Joe L. Woosley, CPA
(1932-Present)
Harry C. Keaton, CPA
(1920-2005)
Clarence W. Jordan, CPA
(1930-2009)
Glen W. Crone, Jr., CPA
(1936-2016)

**Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Directors
Counseling Clinic, Inc.
Benton, Arkansas

We have audited 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, the financial statements of Counseling Clinic, Inc. (the "Clinic"), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 15, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clinic's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clinic's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clinic's internal control.

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

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

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Compliance and Other Matters

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

Purpose of This Report

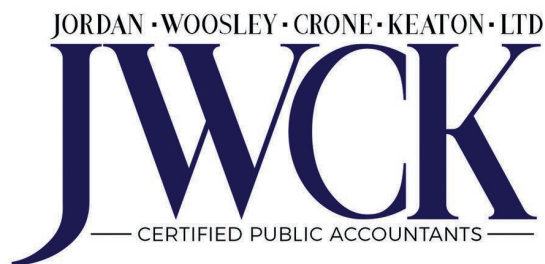
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in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



Hot Springs, Arkansas

October 15, 2021

STATISTICAL SECTION



Partners

Gary D. Welch, CPA, CVA
Courtney W. Moore, CPA, CFE, CGMA
Christina B. Ellis, CPA

Principals

Dennis C. Fason, CPA
Jimmy M. Pate, CPA
Phyllis A. Trent, CPA

Founding Partners

Joe L. Woosley, CPA
(1932-Present)
Harry C. Keaton, CPA
(1920-2005)
Clarence W. Jordan, CPA
(1930-2009)
Glen W. Crone, Jr., CPA
(1936-2016)

Independent Auditor's Report on Additional Information Contained in the Table of Statistical Data and Schedule of Units of Service

Board of Directors
Counseling Clinic, Inc.
Benton, Arkansas

We have audited Counseling Clinic, Inc.'s (the Clinic), a nonprofit organization, statistical system and related internal control measures for documenting and appropriate reporting of data regarding: staff activities, units of service and recipients of services.

Our audit for the year ended June 30, 2021, was made in accordance with applicable auditing standards generally accepted in the United States of America and specific auditing standards promulgated by the Mental Health Services Division, Department of Human Services, State of Arkansas, and included such tests of the statistical records as we deemed necessary in the circumstances. Under the auditing standards adopted by the Mental Health Services Division, the purpose of such evaluation is to determine the statistical system's:

- a. Consistency between the definitions and units of service prescribed by the Mental Health Services Division and reported by the Clinic,
- b. Reliability for accurately and completely documenting and reporting client and community services data as required by the Mental Health Services Division. Such reliability is dependent on adoption and utilization of appropriate internal control measures within the statistical system.

The principal internal control issues regarding reliable reporting of client and community services data required by the Mental Health Services Division are:

- a. To promote accurate and complete documentation of client admissions and discharges,
- b. To promote accurate and appropriate documentation of services rendered to clients and the community.

Our evaluation of the Clinic's statistical system was centered on these issues and specifically focused on the degrees to which appropriate internal control measures were used.

Management of the Clinic is responsible for establishing and maintaining a system of statistical internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of the statistical system are

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to provide management with reasonable, but not absolute, assurance that client and community services are provided and documented in accordance with management's authorization.

Because of inherent limitations in any system of statistical internal control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In our opinion, the statistical system of Counseling Clinic, Inc. taken as a whole:

- a. Provides statistical data consistent with the definitions and unitization of services prescribed by the Mental Health Services Division,
- b. Incorporates and utilizes appropriate measures of internal control to promote reliable documentation and reporting of data regarding: staff activities, units of service and recipients of services.

This report is intended solely for the information and use of the board of directors, management, federal awarding agencies and State agencies administering federally assisted programs and State programs and is not intended to be and should not be used by anyone other than these specified parties.

JWCK, Ltd

Hot Springs, Arkansas

October 15, 2021

Counseling Clinic, Inc.

Table of Statistical Data and Schedule of Units of Service For the Year Ended June 30, 2021

	Unique Client Count	Number of Client Services
--	------------------------------------	--

Table of Statistical Data

Stride House	61	11,202
Outpatient Services	2,341	16,457
Second Chance Ranch	56	4,161
Youth Services School Based	943	11,501
Small Group Therapy	86	41,342
Fairweather Manor	33	8,052

	Units Served	Units Billed
--	-------------------------	-------------------------

Schedule of Units of Service

Adult Food Service:		
Breakfast	13,618	13,618
Lunch	16,358	16,358
Snack	9,377	9,377
Dinner	1,942	1,942

See independent auditor's report and accompanying notes to the financial statements.

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning		and ending
A Name of plan	B Three-digit plan number (PN)	
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)	

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f		

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f).....	1l		
--	-----------	--	--

Part II Income and Expense Statement

- 2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name:

(2) EIN:

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a			

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b			
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d			
e Was this plan covered by a fidelity bond?			
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?			
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)			
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k			
l Has the plan failed to provide any benefit when due under the plan?			
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☐ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name COUNSELING CLINIC INC. 401(K) PLAN

EIN: 71-0448650

Plan Sponsor's Name Counseling Clinic, Inc.

PN: 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	JPMorgan	JPMorgan Mid Cap Growth R6	0	38,475
	PGIM	PGIM Total Return Bond R6	0	979
	T. Rowe Price	T. Rowe Price Growth Stock Inv	0	240,809
	Vanguard	Vanguard 500 Index Adm	0	198,554
	Vanguard	Vanguard Equity Income Adm	0	72,483
	Vanguard	Vanguard Mid Cap Index Adm	0	294,468
	Vanguard	Vanguard Mid-Cap Value Index Adm	0	73,117

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name COUNSELING CLINIC INC. 401(K) PLAN

EIN: 71-0448650

Plan Sponsor's Name Counseling Clinic, Inc.

PN: 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Vanguard	Vanguard Small-Cap Index Adm	0	122,350
	Vanguard	Vanguard Treasury Money Market	0	210,564
	Fiduciary	Fiduciary Invest Trust Aggressive B	0	8,957
	Fiduciary	Fiduciary Invest Trust Balanced B	0	1,308,840
	Fiduciary	Fiduciary Invest Trust Conservative B	0	159
	Fiduciary	Fiduciary Invest Trust Growth B	0	845,439
	Fiduciary	Fiduciary Invest Trust Mod Conserv B	0	217,084

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name COUNSELING CLINIC INC. 401(K) PLAN

EIN: 71-0448650

Plan Sponsor's Name Counseling Clinic, Inc.

PN: 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Morgan Stanley	Morgan Stanley Instl Intl Adv Port I	0	11,553
	Alliance Bernstein	AB Small Cap Growth Portfolio Z	0	39,020
	Vanguard	Vanguard Small-Cap Value Index Adm	0	5,674
	Vanguard	Vanguard Target Retirement 2065 Fund	0	313
	Vanguard	Vanguard Target Retirement 2055 Fund	0	3,931
	Vanguard	Vanguard Target Retirement 2050 Fund	0	64,008
	Vanguard	Vanguard Target Retirement 2045 Fund	0	30,767

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name COUNSELING CLINIC INC. 401(K) PLAN

EIN: 71-0448650

Plan Sponsor's Name Counseling Clinic, Inc.

PN: 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	Vanguard	Vanguard Target Retirement 2040 Fund	0	129,364
	Vanguard	Vanguard Target Retirement 2035 Fund	0	70,667
	Vanguard	Vanguard Target Retirement 2030 Fund	0	179,066
	Vanguard	Vanguard Target Retirement 2025 Fund	0	778,283
	Vanguard	Vanguard Target Retirement 2020 Fund	0	40,829
	Participant's Loan Account	Various Rates and Maturities	0	108,407