

**THE COUNSELING SOURCE, INC.
POLICY AND PROCEDURE**

TITLE: Financial Planning and Management – Related Entities

PURPOSE: To ensure full disclosure of the relationship between the parent company, The Rehab Continuum, Inc. and it's subsidiary, The Counseling Source, Inc.

POLICY: The Counseling Source, Inc. will provide information to all regulatory agencies as requested regarding the financial reliance and all legal and other responsibilities to demonstrate the organization's commitment to excellence and transparency as outlined below:

The parent company, The Rehab Continuum, Inc., was originally incorporated as Rehab To Go, Inc., in 1990 in Cincinnati, Ohio. Rehab To Go, Inc. formed two wholly owned subsidiaries in 1993 - The Counseling Source, Inc. and The Therapy Source, Inc. In 1995, the company name Rehab To Go, Inc. was officially changed to The Rehab Continuum, Inc.

The Counseling Source, Inc. is a wholly owned subsidiary of The Rehab Continuum and is therefore responsible for any and all of the debts and actions of The Counseling Source, Inc. On a periodic basis, The Counseling Source obtains cash advances from The Rehab Continuum. The cash advances are used to fund working capital and other needs. These advances are repaid to The Rehab Continuum, as cash is available. For purposes of filing Federal Income Tax Returns, The Counseling Source's annual financial results are consolidated with those of The Rehab Continuum. An annual adjustment is made to reflect the tax benefit or tax cost of The Counseling Source's annual financial position.

REFERENCED STANDARDS AND REGULATIONS:

CARF Behavioral Health Standards Manual

EFFECTIVE DATE: 2/2018

David F. Turner, Ph.D., Executive Director