### DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2012 and 2011

## DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY CONTENTS

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#### INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Developmental Services of Franklin County

We have audited the accompanying financial statements of Developmental Services of Franklin County (DSFC) as of and for the years ended June 30, 2012 and 2011, as listed in the table of contents. These financial statements are the responsibility of DSFC's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provides a reasonable basis for our opinion.

Management's Discussion and Analysis, which is a required supplemental schedule by accounting principles generally accepted in the United States of America, has been omitted.

In our opinion, the financial statements referred to above present fairly, in all material respects, the state of net assets of DSFC as of June 30, 2012 and 2011, and the changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the financial statements of DSFC taken as a whole. The supplemental information as listed in the table of contents is presented for the purpose of additional analysis and is not a required part of 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.

Tochtrop & Associates, P.C.

October 1, 2012

## DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY STATEMENTS OF NET ASSETS JUNE 30, 2012 AND 2011

### ASSETS

	<u>2012</u>	<u>2011</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,219,040	557,508
Investments	650,000	2,625,000
Receivables:		
Accounts	649,304	603,278
Property taxes	111,148	116,662
Interest	5,567	11,711
Prepaid expenses	82,244	65,716
Advances to clients	309	958
Deposits on leased property	2,777	2,777
TOTAL CURRENT ASSETS	3,720,389	3,983,610
NONCURRENT ASSETS		
Capital assets:		
Land	250,578	10,000
Other capital assets,		
net of accumulated depreciation:		
Group Home building	58,488	64,446
Group Home furnishings and equipment	61,889	74,017
Administration building	261,286	-
Leasehold improvements	2,150	2,320
Office furnishings and equipment	166,181	205,738
TOTAL NONCURENT ASSETS	800,572	356,521
TOTAL ASSETS	\$ 4,520,961	4,340,131

# DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY STATEMENTS OF NET ASSETS JUNE 30, 2012 AND 2011 Continued

### LIABILITIES AND NET ASSETS

		2012	2011
CURRENT LIABILITIES			
Accounts payable	\$	218,860	246,999
Accrued payroll liabilities		116,422	89,447
Accrued retirement plan payable		1,203	5,628
Compensated absences - current portion		59,373	46,403
Deferred match to the Missouri Department of			
Mental Health Trust Fund	emotion and a second	-	73,517
•			
TOTAL CURRENT LIABILITIES		395,858	461,994
NONCURRENT LIABILITIES			
Compensated absences		19,791	15,467
TOTAL LIABILITIES		415,649	477,461
NOTE A COURT			
NET ASSETS			
Invested in capital assets		800,572	356,521
Unrestricted		3,304,740	3,506,149
HOMAT NEW ACCENC		1 105 210	2 060 670
TOTAL NET ASSETS		1,105,312	3,862,670
TOTAL LIABILITIES AND NET ASSETS	\$ 4	1,520,961	4,340,131

## DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY STATEMENTS OF REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET ASSETS FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	2012	<u>2011</u>
OPERATING REVENUE AND SUPPORT		
Missouri Department of Social Services	\$ 2,849,968	2,548,097
Property taxes	1,746,869	1,672,861
Missouri Department of Mental Health	1,127,841	1,081,293
Missouri Department of Elementary and		
Secondary Education	197,478	205,353
Miscellaneous	25,991	2,772
Charges for services	23,291	23,291
Insuranace claims, net	8,240	_
Developmental Disabilities Resource Board	7,270	_
Community integration, net	915	-
TOTAL OPERATING REVENUE AND SUPPORT	5,987,863	5,533,667
OPERATING EXPENSES		
Supported services	1,640,067	1,357,612
Agency funding	961,889	954,722
Administration	836,711	770,442
Supported services - administration	714,362	572,860
Service coordination	642,659	601,541
Residential - Sullivan house group home	375,734	351,375
Education and family support - early intervention	237,177	215,288
Family support - individual support	196,713	405,927
Behavioral support	82,384	_
Residential - St. Peters house group home		91,349
TOTAL OPERATING EXPENSES	5,687,696	5,321,116
INCOME FROM OPERATIONS	300,167	212,551
OTHER INCOME (EXPENSE)		
American Recovery and Reinvestment Act Grant	64,768	398,280
Interest income	35,943	30,179
American Recovery and Reinvestment Act Grant	(158,236)	(186,156)
Loss on retirement of capital assets	<del>-</del>	(2,043)
TOTAL OTHER INCOME (EXPENSE)	(57,525)	240,260
CHANGE IN NET ASSETS	\$ 242,642	452,811

# DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY STATEMENTS OF REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET ASSETS FOR THE YEARS ENDED JUNE 30, 2012 AND 2011 Continued

	2012	2011
NET ASSETS, JULY 1	\$ 3,862,670	3,316,209
PRIOR PERIOD AJUSTMENTS		
Property tax receivable	-	105,361
Certificates of deposit		(11,711)
NET ASSETS, JULY 1 RESTATED	3,862,670	3,409,859
NET ASSETS, JUNE 30	\$ 4,105,312	3,862,670

## DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from services provided	\$ 4,169,626	
Receipts from property taxes	1,752,383	1,678,190
Payments to agencies funded	(961,889)	(954,722)
Payments to or for the benefit of employees	(3,945,324)	(3,750,422)
Payments to suppliers and providers	(789,680)	(519,568)
Miscellaneous income	25,991	2,772
NET CASH PROVIDED BY OPERATING ACTIVITIES	251,107	341,922
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
American Recovery and Reinvestment Act Grant:		
Revenue	64,768	398,280
Payments for agency expenses	(133,142)	(179,247)
Payments for operational expenses	(25,094)	(6,909)
NET CASH PROVIDED BY (USED IN)		
NONCAPITAL FINANCING ACTIVITIES	(93,468)	212,124
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES Purchase of capital assets:		
American Recovery and Reinvestment Act Grant	(6,827)	(48,189)
Other	(506,367)	(82,133)
Deposit on capital asset:		
American Recovery and Reinvestment Act Grant	<del>-</del>	5,000
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	(513,194)	(125,322)
CASH FLOWS FROM INVESTING ACTIVITIES		
(Increase) decrease in certificates of deposit	1,975,000	(500,911)
Interest income	42,087	36,778
NET CASH PROVIDED BY (USED IN)		
INVESTING ACTIVITIES	2,017,087	(464,133)
CHANGE IN CASH AND CASH EQUIVALENTS	1,661,532	(35,409)
CASH AND CASH EQUIVALENTS, JULY 1	557,508	592,917
CASH AND CASH EQUIVALENTS, JUNE 30	\$ 2,219,040	557,508

# DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2012 AND 2011 (Continued)

	2012	<u> 2011</u>
RECONCILIATION OF INCOME FROM OPERATIONS TO NET		
CASH PROVIDED BY OPERATING ACTIVITIES:		
Income from operations	\$ 300,167	212,551
Adjustments to reconcile income from		
operations to net cash provided by		
operating activities:		
Depreciation	69,143	62,246
(Increase) decrease in current assets:		
Accounts receivable	(46,026)	26,823
Property tax receivable	5,514	5,329
Prepaid expenses	(16,528)	(7,176)
Advances to clients	649	815
Deposits on leased property	***	(527)
Increase (decrease) in current liabilities:		
Accounts payable	(28,139)	(2,832)
Accrued payroll liabilities	26,975	6,194
Accrued retirement plan payable	(4,425)	5,447
Compensated absences	17,294	(6,103)
Deferred match to the Missouri Department of		
Mental Health Trust Fund	 (73,517)	39,155
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 251,107	341,922

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Developmental Services of Franklin County (DSFC) is a political subdivision formed under the "Senate Bill 40" legislation in Franklin County in 1987. Under this legislation, money generated through a county property tax is designated to provide services for persons with developmental disabilities. The significant accounting policies consistently applied by DSFC in the preparation of the accompanying financial statements are summarized below:

### 1. The Reporting Entity

In evaluating DSFC as a reporting entity, management has addressed all component units for which DFSC may or may not be financially accountable and, as such, be includable within DSFC's financial statements. In accordance with GASB Statement No. 14, DSFC (the primary government) is financially accountable if it appoints a voting majority of an entity's governing board and 1) it is able to impose its will on the entity or 2) there is a potential for the entity to provide specific financial benefit to or impose specific financial burden on DSFC. Additionally, the primary government is required to consider other entities for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting organization's financial statements to be misleading or incomplete. DSFC does not have any component units.

### 2. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounts of DSFC are maintained using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are received. Grants and similar items are recognized as revenue as soon as all eligible requirements imposed by the provider have been met.

DSFC includes all of its activities in one enterprise fund. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises—where the governing body has decided that periodic determination of revenues and expenses is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Private-sector standards of accounting and financial reporting issued after December 1, 1989, generally are followed in the financial statements to the extent that those standards do not conflict with or contradict guidance of GASB.

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with principal ongoing operations. The principal operating revenues of DSFC are charges for services. Operating expenses include cost of services, administrative expenses, and depreciation on property and equipment. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

#### NOTE A - SUMMARY OF ACCOUNTING POLICIES (Continued)

### 2. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

When both restricted and unrestricted resources are available for use, it is DSFC's policy to use restricted resources first, then unrestricted resources as they are needed.

#### 3. Cash, Cash Equivalents, and Investments

For cash flow statement purposes, DSFC considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, requires that all investments be reported in the financial statements at fair value. Fair value is established as readily determinable current market value for equity and debt securities. State statutes authorize DSFC to invest in obligations of U.S. Treasury, federal agencies, commercial paper, corporate bonds, and repurchase agreements.

#### 4. Capital Assets

Capital assets, which include land, group home building, furnishings, and equipment, leasehold improvements, and office furnishings and equipment, are stated at cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation is computed on the straight-line method using asset lives as follows in accordance with the Missouri Department of Mental Health's guidelines:

Assets	<u>Years</u>
Group home building	30
Group home furnishings and equipment	5 - 15
Leasehold improvements	15
Office furnishings and equipment	5 - 10

### 5. Receivables

In the opinion of management, all receivables are collectible in full; therefore no allowance for doubtful accounts is provided.

#### 6. Compensated Absences

It is DSFC's policy to permit employees to accumulate a limited amount of earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred. There is no liability for unpaid accumulated sick leave since DSFC does not have a policy to pay any amounts when employees separate from service.

### NOTE A - SUMMARY OF ACCOUNTING POLICIES (Continued)

#### 7. Property Taxes

DSFC received a tax levy at June 30, 2012 and 2011 of \$.0935 and \$.0916, respectively, per \$100 of assessed value of Franklin County's real estate and personal property. The January 1, 2011 and 2010, assessed values were \$1,827,956,631 and \$1,843,296,621, respectively. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are due and payable at that time. All unpaid taxes levied November 1 become delinquent January 1 of the following year.

### 8. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid expenses.

### 9. Budgets and Budgetary Accounting

DSFC follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to July 1, the proposed budget is submitted to the Board of Directors for the upcoming fiscal year. The budget includes proposed expenditures and the means of financing them.
- b. Prior to July 1, the budget is adopted by the Board of Directors.
- c. Unused appropriations lapse at the end of the year.
- d. The budget amounts shown in the financial statements are the original and final authorized amounts as revised during the year.
- e. The budget is adopted on a basis consistent with that used for the financial statements.

### 10. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

### NOTE B - CASH, CASH EQUIVALENTS, AND INVESTMENTS

DSFC's bank deposits are required by state law to be secured by the deposit of certain securities specified at RSMo 30.270 with DSFC or trustee institution. The value of the securities must amount to the total of DSFC's cash not insured by the Federal Deposit Insurance Corporation (FDIC).

At June 30, 2012, the carrying amount of DSFC's deposits was \$2,869,040 and the bank balance was \$3,082,806. For balance sheet purposes \$650,000 of certificates of deposit are classified as investments due to their maturity dates. All certificates of deposit have a maturity date of one year or less. Of the bank balance \$250,000 was insured by FDIC and \$2,832,806 was collateralized with securities held by the pledging financial institution in DSFC's name.

### NOTE B - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

At June 30, 2011, the carrying amount of DSFC's deposits was \$3,194,219 and the bank balance was \$3,236,993. For balance sheet purposes \$2,636,711 of certificates of deposit are classified as investments due to their maturity dates. All certificates of deposit have a maturity date of one year or less. Of the bank balance \$250,000 was insured by FDIC and \$2,986,993 was collateralized with securities held by the pledging financial institution in DSFC's name.

### NOTE C - CAPITAL ASSETS

Capital asset activity for June 30, 2012 was as follows:

	June 30 2011	Increases	Decreases	June 30 2012
Capital assets not being depreciated: Land	\$	240,578		240,578
Group Home land	10,000	240,376		10,000
Construction in progress	10,000	1,386		1,386
Total capital assets not				
being depreciated	10,000	241,964		251,964
Capital assets being depreciated:				
Group Home building	178,724			178,724
Group Home furnishings & equipment	120,707	1,200	(18,133)	103,774
Building		262,051		262,051
Leasehold improvements	2,547			2,547
Office furnishings & equipment	313,732	7,979	( <u>30,376</u> )	291,335
Total capital assets				
being depreciated	615,710	271,230	( <u>48,509</u> )	838,431
Less accumulated depreciation for:				
Group Home building	(114,278)	(5,958)	***	(120,236)
Group Home furnishings & equipment	(46,690)	(13,207)	18,133	(41,764)
Building		(2,151)		(2,151)
Leasehold improvements	(227)	(170)	****	(397)
Office furnishings & equipment	( <u>107,994</u> )	<u>(47,657</u> )	30,376	(125, 275)
Total accumulated depreciation	(269,189)	(69,143)	48,509	(289,823)
Total capital assets being depreciated, net	346,521	202,087	()	548,608
Total capital assets, net	\$ <u>356,521</u>	444,051	()	800,572

Depreciation expense was charged to functions/programs at June 30, 2012 as follows:

Administration	\$49,978
Residential - Sullivan House Group Home	19,165
Total depreciation expense	\$ <u>69,143</u>

### NOTE C - CAPITAL ASSETS (Continued)

Capital asset activity for June 30, 2011 was as follows:

	June 30 2010	Increases	Decreases	June 30 2011
Capital assets not being depreciated:				
Group Home land	\$ 10,000			10,000
Capital assets being depreciated:				
Group Home building	178,724		***	178,724
Group Home furnishings & equipment	122,156	7,134	(8,583)	120,707
Leasehold improvements	2,547	-		2,547
Office furnishings & equipment	197,165	130,162	( <u>13,595</u> )	313,732
Total capital assets				
being depreciated	500,592	137,296	( <u>22,178</u> )	615,710
Less accumulated depreciation for:				
Group Home building	(108,320)	(5,958)	***	(114,278)
Group Home furnishings & equipment	(34,677)		989	(46,690)
Leasehold improvements	(57)	(170)		(227)
Office furnishings & equipment	(77,050)	(43,909)	12,965	(107,994)
Total accumulated depreciation	(220,104)	(63,039)	13,954	(269,189)
Total capital assets being				
depreciated, net	280,488	74,257	(_8,224)	346,521
Total capital assets, net	\$ <u>290,488</u>	74,257	(_8,224)	356,521

Depreciation expense was charged to functions/programs at June 30, 2011 as follows:

Administration	\$43,286
Residential - Sullivan House Group Home	18,879
Residential - St. Peters House Group Home	81
Total depreciation expense	\$62.246

Note: St. Peters Group Home closed December 2010. Transfers to office furnishings and equipment amounted to \$6,974, net of accumulated depreciation of \$793.

#### NOTE D - MAJOR REVENUE SOURCES

DSFC receives a significant portion of its revenue from other governmental agencies including the Missouri Department of Social Services, Missouri Department of Mental Health, and Missouri Department of Elementary & Secondary Education. A listing of the major revenues by program is as follows:

	2012	2011
Supported living	\$2,143,930	1,809,258
Service coordination	1,029,220	937,158
Sullivan House group home	448,215	380,255
Early intervention	189,364	205,353
Rainbow Activity Center	107,603	97,291
Sheltered Industries of Meramec Valley	95,135	89,270
Family support - individual support	90,869	160,740
Behavioral support	33,891	
Sheltered Workshop, Inc.	14,905	17,642
Special needs	586	1,376
St. Peters House group home		115,072
	\$ <u>4,153,718</u>	3,813,415

### NOTE E - RETIREMENT PLAN

DSFC has a defined contribution retirement plan, which covers employees at least 21 years old. For the years 2010 and 2009 total wages amounted to \$2,716,238 and \$2,620,763 and eligible wages totaled \$2,618,631 and \$2,504,216 respectively. DSFC's contributions for the 2010 and 2009 plan years, which were paid during the 2012 and 2011 fiscal years amounted to \$190,137 and \$183,452 respectively. There is no liability for employer contributions since DSFC is not legally obligated to make contributions.

#### NOTE F - INTERGOVERNMENTAL AGREEMENT

DSFC has an agreement with the Division of Mental Retardation and Developmental Disabilities of the Department of Mental Health to fund or certify the State share of services it provides. Based on authorized amounts of services to be provided, DSFC's share of match was \$395,151 and \$341,779 for the fiscal years ending June 30, 2012 and 2011, respectively. The funds for this certified match must be from local funds and not from federal sources or donations. DSFC has sufficient local revenue to fund the certified match.

### NOTE G - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 1, 2012, the date which the financial statements were available for issue. No subsequent events were identified.

SUPPLEMENTAL INFORMATION

## SCHEDULE OF OPERATING REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET ASSETS BUDGET AND ACTUAL

### FOR THE YEAR ENDED JUNE 30, 2012

	Original	Final		Over (Under)
	<u>Budget</u>	Budget	<u>Actual</u>	Budget
OPERATING REVENUE	<u>= ======</u>			
AND SUPPORT				
Missouri Department of				
Social Services	\$ 2,872,203	2,872,203	2,849,968	(22,235)
Property taxes	1,665,143	1,665,143	1,746,869	81,726
Missouri Department of	. ,			·
Mental Health	1,138,595	1,138,595	1,127,841	(10,754)
Missouri Department of				
Elementary & Secondary				
Education	206,776	206,776	197,478	(9,298)
Miscellaneous	, _	· <del>-</del>	25,991	25,991
Charges for services	23,291	23,291	23,291	- -
Insuranace claims, net	37,810	37,810	8,240	(29,570)
Developmental Disabilities		,	•	, , ,
Resource Board	9,000	9,000	7,270	(1,730)
Community integration, net	-	_	915	915
,,,				
TOTAL OPERATING				
REVENUE AND SUPPORT	5,952,818	5,952,818	5,987,863	35,045
OPERATING EXPENSES				
SUPPORTED SERVICES				
Wages	1,232,148	1,243,380	1,220,292	(23,088)
Employee benefits	124,835	124,835	148,525	23,690
Payroll taxes	94,259	95,119	94,072	(1,047)
Retirement	69,375	69,375	69,375	-
Mileage & meals	35,000	35,000	57,157	22,157
Unemployment claims	10,000	10,000	29,057	19,057
Transportation	2,482	2,482	9,448	6,966
Recreation, net	-	-	3,172	3,172
Record checks & physicals	800	800	2,309	1,509
Advertising	800	800	2,008	1,208
Conferences & training	5,606	5,606	1,316	(4,290)
Miscellaneous	1,000	1,000	1,202	202
Special Olympics	_	-	1,200	1,200
Worker's compensation	1,500	1,500	382	(1,118)
Performance incentive	_		354	354
Books & dues	120	120	198	78
	\$ 1,577,925	1,590,017	1,640,067	50,050

## SCHEDULE OF OPERATING REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET ASSETS BUDGET AND ACTUAL

Budget Budget Actual Bud	der) get
	get
OPERATING EXPENSES	
AGENCY FUNDING	
Sheltered Industries of	
the Meramec Valley, Inc.:	
Operations \$ 203,332 203,332 196,105 (	7,227)
Federal pass-through 99,635 99,635 102,223	2,588
Equipment 25,000 25,000 - (2	5,000)
Franklin County Transportation	
Council, Inc.:	
Operations 250,000 250,000 195,838 (5	4,162)
Sheltered Workshop, Inc.:	
Operations 180,753 180,753 177,319 (	3,434)
Federal pass-through 23,149 23,149 17,908 (	5,241)
Rainbow Activity Center:	
Local match 220,517 220,517 158,645 (6	1,872)
Exceptional Equestrians 37,240 37,240 37,240	-
Consumer services 40,000 40,000 30,056 (	9,944)
Gateway Center for the Arts 30,000 30,000 30,000	_
Gasconade County Special	
Services 8,000 8,000 6,363 (	1,637)
River Bluff Industries 4,000 4,000 4,876	876
OHCDS special needs 1,961	1,961
TEMCO, Inc. 3,270 3,270 1,733 (	1,537)
Outside provider match 1,622	1,622
Contingency 94,225 60,323 - (6	0,323)
AO Employment	7,000)
\$1,226,121 1,192,219 961,889 (23	0,330)

## SCHEDULE OF OPERATING REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET ASSETS BUDGET AND ACTUAL

	Original <u>Budget</u>	Final <u>Budget</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
OPERATING EXPENSES				
ADMINISTRATION				
Wages	\$ 324,744	323,418	320,826	(2,592)
Insurance - liability	82,759	82,759	85,949	3,190
Bonuses		••••	78,400	78,400
Repairs & maintenance	77,122	99,744	56,728	(43,016)
Depreciation	33,467	33,467	49,857	16,390
Rent	44,964	44,964	45,454	490
Employee benefits	160,144	160,144	63,564	(96,580)
Payroll taxes	24,843	24,729	22,990	(1,739)
Professional fees	20,150	20,150	20,009	(141)
Office supplies	16,000	16,000	19,875	3,875
Retirement	17,873	17,873	17,873	-
Telephone	11,800	11,800	14,844	3,044
Books & dues	2,500	13,780	8,911	(4,869)
Postage	7,500	7,500	7,608	108
Utilities	7,246	7,246	5,895	(1,351)
Conferences & training	5,970	5,970	4,879	(1,091)
Miscellaneous	350	350	2,942	2,592
Public awareness	2,500	2,500	2,736	236
Insurance - property	2,550	2,550	2,565	15
Executive Director				
discretionary	2,500	2,500	2,323	(177)
Mileage & meals	2,590	2,590	2,166	(424)
Advertising	250	250	286	36
Record checks & physicals	25	25	31	6
Domestic violence	110	110	ena.	(110)
	\$ 847,957	880,419	836,711	(43,708)

### SCHEDULE OF OPERATING REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET ASSETS BUDGET AND ACTUAL

	riginal Budget	Final <u>Budget</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
OPERATING EXPENSES SUPPORTED SERVICES-				
ADMINISTRATION				
	 466 000	472 202	E00 EE1	EE 540
Wages Employee benefits	\$ 466,908	472,202	529,751	57,549
Payroll taxes	71,774	71,774	76,160	4,386
Retirement	35,718	36,123	35,756	(367)
	29,782	29,782	29,782	-
Mileage & meals	20,515	20,515	22,025	1,510
Unemployment claims	-	-	8,867	8,867
Staff training	2,000	2,000	6,863	4,863
Conferences & training	3,650	3,650	2,808	(842)
Educational supplies	500	500	2,112	1,612
Record checks & physicals	150	150	212	62
Performance incentive	-	-	26	26
Contingency	2,000	4,239	-	(4,239)
Books & dues	 1,650	1,650		(1,650)
	 634,647	642,585	714,362	71,777
SERVICE COORDINATION				
Wages	409,419	423,459	443,498	20,039
Employee benefits	48,235	48,235	54,498	6,263
Payroll taxes	31,321	32,395	33,222	827
Rent	28,546	28,546	29,555	1,009
Retirement	28,434	27,580	27,580	_
Mileage & meals	20,370	20,370	18,596	(1,774)
Telephone	12,927	12,927	14,638	1,711
Unemployment claims	5,000	5,000	7,521	2,521
Conferences & training	9,136	9,136	6,893	(2,243)
Repairs & maintenance	2,907	2,907	2,801	(106)
Utilities	2,616	2,616	2,560	(56)
Advertising	500	500	608	108
Books & dues	425	425	537	112
Record checks & physicals	30	30	88	58
Miscellaneous	_	_	38	38
Performance incentive	-	***	26	26
Contingency	 1,000	1,000		(1,000)
	\$ 600,866	615,126	642,659	27,533

## SCHEDULE OF OPERATING REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET ASSETS BUDGET AND ACTUAL

	Original <u>Budget</u>	Final <u>Budget</u>	Actual	Over (Under) <u>Budget</u>
OPERATING EXPENSES	<del></del>			
RESIDENTIAL-SULLIVAN				
HOUSE GROUP HOME				
Wages	\$ 235,211	239,963	236,700	(3,263)
Repairs & maintenance	3,317	3,317	21,486	18,169
Depreciation	9,947	9,947	19,286	9,339
Payroll taxes	17,994	18,357	18,613	256
Employee benefits	25,520	25,520	18,255	(7,265)
Retirement	16,645	16,645	16,646	1
Food	14,500	14,500	14,127	(373)
Utilities	7,865	7,865	7,158	(707)
Supplies	3,032	3,032	4,172	1,140
Unemployment claims	5,000	5,000	4,006	(994)
Transportation	3,422	3,422	3,636	214
Mileage & meals	3,800	3,800	3,598	(202)
Telephone	2,600	2,600	2,835	235
Insurance - property	1,250	1,250	1,530	280
Cable subscriptions	1,455	1,455	1,377	(78)
Office supplies	473	473	726	253
Recreation	345	345	492	147
Miscellaneous	424	424	453	29
Record checks & physicals	210	210	301	91
Advertising	450	450	193	(257)
Worker's compensation	575	575	110	(465)
Postage	55	55	34	(21)
Conferences & training	2,000	2,000	<b></b>	(2,000)
	\$ 356,090	361,205	375,734	14,529

## SCHEDULE OF OPERATING REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET ASSETS BUDGET AND ACTUAL

	Original <u>Budget</u>	Final <u>Budget</u>	<u>Actual</u>	Over (Under) <u>Budget</u>
OPERATING EXPENSES				
EDUCATION AND FAMILY				
SUPPORT-EARLY INTERVENTION				
Wages	\$ 157,388	162,622	166,947	4,325
Employee benefits	14,674	14,674	16,951	2,277
Mileage & meals	19,000	19,000	16,932	(2,068)
Payroll taxes	11,246	12,441	12,952	511
Therapy services	7,666	7,666	11,005	3,339
Retirement	9,302	9,302	9,302	-
Conferences & training	2,714	2,714	1,631	(1,083)
Therapy supplies	3,100	3,100	1,156	(1,944)
Miscellaneous	-	-	250	250
Record checks & physicals	250	250	29	(221)
Books & dues	300	300	22	(278)
Contingency	1,000	1,000	-	(1,000)
Advertising	100	100	_	(100)
	226,740	233,169	237,177	4,008
FAMILY SUPPORT- INDIVIDUAL SUPPORT				
Waqes	308,988	314,079	114,973	(199,106)
Mileage & meals	40,000	40,000	20,893	(19,107)
Retirement	19,580	19,580	19,580	
Employee benefits	44,660	44,660	16,755	(27,905)
Payroll taxes	23,638	25,222	10,187	(15,035)
Recreational programs	8,000	8,000	5,747	(2,253)
Unemployment claims	200	200	4,960	4,760
Transportation	5,820	5,820	2,905	(2,915)
Conferences & training	5,355	5,355	543	(4,812)
Record checks & physicals	150	150	83	(67)
Performance incentive	<del>-</del> .	-	52	52
Miscellaneous	200	200	35	(165)
Books & dues	1,000	1,000	-	(1,000)
Worker's compensation	200	200	_	(200)
Advertising	55	55		(55)
	\$ 457,846	464,521	196,713	(267,808)

## SCHEDULE OF OPERATING REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET ASSETS BUDGET AND ACTUAL

				Over
	Original	Final		(Under)
·	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	Budget
OPERATING EXPENSES				
BEHAVIORAL SUPPORT				
Wages	\$ 47,724	47,724	53,484	5,760
Educational supplies	12,000	12,000	17,385	5,385
Payroll taxes	3,651	3,651	3,727	76
Employee benefits	4,500	4,500	3,474	(1,026)
Conferences & training	1,500	1,500	2,061	561
Mileage & meals	2,000	2,000	1,794	(206)
Utilities	-	_	324	324
Advertising	300	300	135	(165)
	71,675	71,675	82,384	10,709
PROPERTY AND CONTINGENCY				
Capital purchases	9,937	9,937		(9,937)
TOTAL OPERATING EXPENSES	6,009,804	6,060,873	5,687,696	(373,177)
INCOME (LOSS) FROM				
OPERATIONS	\$ (56,986)	(108,055)	300,167	408,222

## SCHEDULE OF OPERATING REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET ASSETS BUDGET AND ACTUAL

	Original	Final		Over
	Budget	Budget	Actual	(Under) <u>Budget</u>
OTHER INCOME (EXPENSE)	<u> 244900</u>	Duagee	<u>accuar</u>	<u>Budget</u>
American Recovery and				
Reinvestment Act Grant	\$ 64,989	64,989	64,768	(221)
Interest income	41,997	41,997	35,943	(6,054)
American Recovery and				
Reinvestment Act Grant				
Expenses:				
Sheltered Industries of				
Meramec Valley, Inc.	(25,000)	(51,840)	(49,025)	2,815
Gateway Center for the Arts	-	(7,525)	(30,525)	(23,000)
Sheltered Workshop, Inc.	_	(20,000)	(22,050)	(2,050)
Developmental Disabilities				
Resource Board	(29,344)	(29,344)	(21,758)	7,586
Service Coordination	(15,000)	(15,000)	(12,838)	2,162
Rainbow Activity Center	-	(9,784)	(9,784)	-
Operating expenses	(3,239)	(8,434)	(8,580)	(146)
Behavioral Support	(14,209)	(14,209)	(3,676)	10,533
	(86,792)	(156,136)	(158,236)	(2,100)
TOTAL OTHER INCOME				
(EXPENSE)	20,194	(49,150)	(57,525)	(8,375)
CHANGE IN NET ASSETS	\$ (36,792)	(157,205)	242,642	399,847