AUDITED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2015 and 2014

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TOCHTROP & ASSOCIATES, P.C. Certified Public Accountants

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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, 2015 and 2014, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to DSFC's preparation and fair presentation of the financial statements 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 DSFC's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of DSFC, as of June 30, 2015 and 2014, and the changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Member: American Institute of Certified Public Accountants Member:
Missouri Society of
Certified Public Accountants

Other Matters

Required Supplemental Information

Management's Discussion and Analysis has been omitted. Such information, although not part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements of DSFC. The schedule of operating revenue and support, expenses, and change in net position - budget and actual and board of directors and officers are presented for the purpose of additional analysis and is not a required part of the financial statements. The information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Tochtrop & Associates, P.C.

Tockbery & Associated

Washington, Missouri

October 6, 2015

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY STATEMENTS OF NET POSITION JUNE 30, 2015 AND 2014

ASSETS

	<u> 2015</u>	2014
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,941,911	2,720,901
Receivables:		
Accounts	869,705	517,971
Property taxes	86,284	96,710
Due from Franklin County	,	
Transportation Council	46,572	7,108
Prepaid expenses	101,736	97,045
Advances to clients	311	-
Deposits on leased property	2,750	2,777
TOTAL CURRENT ASSETS	4,049,269	3,442,512
NONCURRENT ASSETS		
Capital assets:		
Land	250,578	250,578
Construction in progress	23,500	23,500
Other capital assets,		
net of accumulated depreciation:		
Group Home building	40,614	46,572
Group Home furnishings and equipment	33,463	40,048
Administration building	488,294	446,908
Leasehold improvements	1,640	1,810
Office furnishings and equipment	106,840	125,547
•		
TOTAL NONCURENT ASSETS	944,929	934,963
TOTAL ASSETS	\$ 4,994,198	4,377,475

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY STATEMENTS OF NET POSITION JUNE 30, 2015 AND 2014 (CONTINUED)

LIABILITIES AND NET POSITION

	2015	2014
CURRENT LIABILITIES		
Accounts payable	\$ 520,381	257,371
Accrued payroll liabilities	159,571	136,437
Accrued retirement plan payable	1,453	1,324
Compensated absences - current portion	 59,543	58,670
TOTAL CURRENT LIABILITIES	740,948	453,802
NONCURRENT LIABILITIES		
Compensated absences	 19,847	19,556
TOTAL LIABILITIES	 760,795	473,358
NET POSITION		·
Invested in capital assets	944,929	934,963
Unrestricted	 3,288,474	2,969,154
TOTAL NET POSITION	 4,233,403	3,904,117
TOTAL LIABILITIES AND NET POSITION	\$ 4,994,198	4,377,475

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY STATEMENTS OF REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET POSTION FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

OPERATING REVENUE AND SUPPORT	2015	2014
Missouri Department of Social Services	\$ 3,479,488	3,349,242
Property taxes	1,816,893	1,783,330
Missouri Department of Mental Health	897,462	899,752
Missouri Department of Elementary and	051,402	035/102
Secondary Education	156,187	160,681
Consulting services	29,257	21,322
Charges for services	23,291	23,291
Developmental Disabilities Resource Board	9,225	7,850
Community integration, net	8,923	7,216
Miscellaneous	. 1,417	6,829
TOTAL OPERATING REVENUE AND SUPPORT	6,422,143	6,259,513
OPERATING EXPENSES		
Supported services	1,674,074	1,705,237
Administration	1,115,513	1,104,307
Agency funding	1,085,277	998,881
Supported services - administration	685,591	737,991
Service coordination	625,496	674,466
Residential - Sullivan house group home	398,128	401,288
Behavioral support	250,325	265,571
Education and family support - early intervention	246,124	246,664
Long range expenses	42,359	131,780
TOTAL OPERATING EXPENSES	6,122,887	6,266,185
INCOME (LOSS) FROM OPERATIONS	299,256	(6,672)
OTHER INCOME (EXPENSE)		
Rent - Highway 47 building	18,600	18,600
Interest income	11,550	12,005
Loss on retirement of capital assets	(120)	-
TOTAL OTHER INCOME (EXPENSE)	30,030	30,605
CHANGE IN NET POSTION	329,286	23,933
NET POSITION, JULY 1	3,904,117	3,880,184
NET POSITION, JUNE 30	\$ 4,233,403	3,904,117

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
THE THE THE TRUE OF THE	<u> 2012</u>	2014
CASH FLOWS FROM OPERATING ACTIVITIES	6 4 051 700	4 503 030
Receipts from services provided	\$ 4,251,788	
Receipts from property taxes	1,827,319	
Miscellaneous receipts	1,417	6,829
Payments to or for the benefit of employees	(4,270,531)	
Payments to agencies funded	(1,085,277)	(998,881)
Payments to suppliers and providers	(396, 132)	(818, 259)
NET CASH PROVIDED BY OPERATING ACTIVITIES	328,584	122,794
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		-
Rent - Highway 47 building	18,600	18,600
(Increase) decrease in due from:		
Franklin County Transportation Council	(39, 464)	(4,872)
NET CASH PROVIDED BY (USED IN)		
NONCAPITAL FINANCING ACTIVITIES	(20,864)	13,728
CASH FLOWS FROM CAPITAL AND RELATED		••
FINANCING ACTIVITIES Purchase of capital assets	(98,260)	(28,747)
rutchase of capital assets	<u></u>	· · · · · · · · · · · · · · · · · · ·
CASH FLOWS FROM INVESTING ACTIVITIES	•	
Interest income	11,550	12,005
	•	
CHANGE IN CASH AND CASH EQUIVALENTS	221,010	119,780
CASH AND CASH EQUIVALENTS, JULY 1	2,720,901	2,601,121
CASH AND CASH EQUIVALENTS, JUNE 30	\$ 2,941,911	2,720,901

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2015 AND 2014 (CONTINUED)

	2015	2014
RECONCILIATION OF INCOME (LOSS) FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Income (loss) from operations	\$ 299,256	(6,672)
Adjustments to reconcile income (loss)		
from operations to net cash provided by		
operating activities:	•	
Depreciation	88,174	96,505
(Increase) decrease in current assets:		
Accounts receivable	(351,734)	37,138
Property tax receivable	10,426	3,553
Prepaid expenses	(4,691)	(15,230)
Advances to clients	(311)	578
Deposits on leased property	27	· –
Increase (decrease) in current liabilities:	•	
Accounts payable	263,010	(3,236)
Accrued payroll liabilities	23,134	10,671
Accrued retirement plan payable	129	779
Compensated absences	1,164	(1,292)
Total Adjustments	29,328	129,466
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 328,584	122,794

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. DSFC also receives support from the Missouri Departments of Social Services, Mental Health, and Elementary & Secondary Education.

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 eligibility 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.

operating revenues and expenses distinguish funds Enterprise 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 expenses include cost of Operating administrative expenses, and depreciation on property and equipment. 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)

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.

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. It is DSFC's policy to capitalize property and equipment with an initial cost of more than \$1,000 and an estimated useful life in excess of one year. 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	Years
Group home building	. 30
Group home furnishings and equipment	5 - 15
Administration building	10 - 30
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.

NOTE A - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

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.

7. Property Taxes

DSFC received a tax levy at June 30, 2015 and 2014 of \$.0100 per \$100 of assessed value of Franklin County's real estate and personal property. The January 1, 2014 and 2013, assessed values were \$1,813,276,167 and \$1,769,359,364, 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, 2015, the carrying amount of DSFC's deposits was \$2,941,911 and the bank balance was \$3,015,212. Of the bank balance, \$250,000 was insured by FDIC and \$2,765,212 was collateralized with securities held by the pledging financial institution in DSFC's name.

At June 30, 2014, the carrying amount of DSFC's deposits was \$2,720,901 and the bank balance was \$2,880,257. Of the bank balance, \$250,000 was insured by FDIC and \$2,630,257 was collateralized with securities held by the pledging financial institution in DSFC's name.

NOTE C - CAPITAL ASSETS

Capital asset activity for June 30, 2015 was as follows:

Capital assets not being depreciated	٦,	June 30 2014	Increases	Decreases	June 30 2015
Land	s.	240,578			240,578
Group Home land	т	10,000			10,000
Construction in progress		23,500			23,500
Total capital assets not			-		
being depreciated	_	274,078			274,078
Capital assets being depreciated:					
Group Home building		178,724	-		178,724
Group Home furnishings & equipment		108,724		(1,209)	107,515
Building .		480,968	60,900		541,868
Leasehold improvements		2,547			2,547
Office furnishings & equipment	_	355,964	37,360	(7,464)	385,860
Total capital assets					
being depreciated	1	1,126,927	98,260	(8,673)	1,216,514
Less accumulated depreciation for:					
Group Home building		(132, 152)	(5,958)		(138, 110)
Group Home furnishings & equipment		(68,676)	(6,586)	1,210	(74,052)
Building		(34,060)	(19,514)		(53,574)
Leasehold improvements		(737)	(170)		(907)
Office furnishings & equipment	_	(230,417)	(55,947)	7,344	(279,020)
Total accumulated depreciation	_	(466,042)	(88, 175)	8,554	(545,663)
Total capital assets being depreciated, net	_	660,885	10,085	(119)	670,851
Total capital assets, net	\$_	934,963	10,085	<u>(119</u>)	944,929

NOTE C - CAPITAL ASSETS (CONTINUED)

Capital asset activity for June 30, 2014 was as follows:

•				
	June 30			June 30
	2013	Increases	Decreases	s 2014
Capital assets not being depreciated	! :			
Land	\$ 240,578			240,578
Group Home land	10,000			10,000
Construction in progress		23,500		23,500
Total capital assets not	,			
being depreciated	250,578	23,500		274,078
Capital assets being depreciated:			•	
Group Home building	178,724			178,724
Group Home furnishings & equipment	108,724			108,724
Building	480,968			480,968
Leasehold improvements	2,547		· —	2,547
Office furnishings & equipment	350,717	5,247		355,964
Total capital assets				
being depreciated	1,121,680	5,247		1,126,927
Less accumulated depreciation for:				
Group Home building	(126, 194)	(5,958)		(132, 152)
Group Home furnishings & equipment	(55, 218)	(13, 458)		(68,676)
Building	(15,015)	(19,045)		(34,060)
Leasehold improvements	(567)	(170)		(737)
Office furnishings & equipment	(172,543)	. (57, 874)		(230, 417)
			And readon date to the readon of the second	
Total accumulated depreciation	<u>(369,537</u>)	(96,505)		(466,042)
•				
Total capital assets being				
depreciated, net	752,143	(91,258)		660,885
Total capital assets, net	\$1,002,721	(67,758)		934,963
•				

Depreciation expense was charged to programs at June 30, 2015 as follows:

Administration	\$75,631
Residential - Sullivan House Group Home	12,544
Total depreciation expense	\$ <u>88,175</u>

Depreciation expense was charged to programs at June 30, 2014 as follows:

Administration Residential - Sullivan House Group Home	\$77,089 19,416
Total depreciation expense	\$96,505

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:

	2015	2014
Supported living Service coordination Sullivan House group home Behavioral support Early intervention Rainbow Activity Center EMPAC Group, Inc. Special needs	\$2,167,711 1,307,472 447,118 197,717 156,187 131,375 104,981 21,124	2,184,857 1,235,272 400,082 177,967 160,681 131,375 115,282 4,158
	\$ <u>4,533,685</u>	4,409,674

NOTE E - RETIREMENT PLAN

DSFC has a defined contribution retirement plan, which covers employees at least 21 years old. For the years 2013 and 2012 total wages amounted to \$3,303,211 and \$3,013,625 and eligible wages totaled \$3,224,415 and \$2,963,160 respectively. DSFC's contributions for the 2013 and 2012 plan years, which were paid during the 2015 and 2014 fiscal years amounted to \$231,225 and \$210,490 respectively. There is no liability for employer contributions since DSFC is not legally obligated to make contributions.

NOTE F - RENT EXPENSE

On July 1, 2008, DSFC renewed a ten year lease with a monthly rate of \$5,270, which expires on June 30, 2018. Rent expense amounted to \$77,968 and \$54,511 for the years ended June 30, 2015 and 2014, respectively.

On April 22, 2015, DSFC entered into a new one year lease with a monthly rate of \$900, which expires on June 1, 2016. This new agreement replaced a prior agreement. Rent expense amounted to \$7,297 and \$29,613 the years ended June 30, 2015 and 2014, respectively.

Minimum future rental payments under the noncancelable operating leases are as follows:

June 30	Amount
2016 2017 2018	\$ 73,140 63,240 63,240
Total	\$ <u>199,620</u>

NOTE G - 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 \$292,677 and \$358,719 for the fiscal years ending June 30, 2015 and 2014, 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 H - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 6, 2015, the date which the financial statements were available for issue. No subsequent events were identified.

SUPPLEMENTAL INFORMATION

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DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY SUPPLEMENTAL INFORMATION

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

FOR THE YEAR ENDED JUNE 30, 2015

	Original	Final		Over (Under)
OPERATING REVENUE	<u>Budget</u>	Budget	<u>Actual</u>	Budget
AND SUPPORT				
Missouri Department of				
Social Services	\$ 3,691,358	3,628,179	3,479,488	(148,691)
Property taxes	1,781,851	1,781,851	1,816,893	35,042
Missouri Department of	, ,			,
Mental Health	904,147	904,147	897,462	(6,685)
Missouri Department of				
Elementary & Secondary			•	
Education	161,097	161,097	156,187	(4,910)
Consulting services		_	29,257	29,257
Charges for services	23,291	23,291	23,291	-
Developmental Disabilities				
Resource Board	10,000	10,000	9,225	(775)
Community integration, net	_	-	8,923	8,923
Miscellaneous	-		1,417	1,417
TOTAL OPERATING				
REVENUE AND SUPPORT	6,571,744	6,508,565	6,422,143	(86, 422)
,		•		•
OPERATING EXPENSES	•			
SUPPORTED SERVICES				
Wages	1,267,174	1,267,174	1,209,411	(57,763)
Employee benefits	186,772	186,772	170,397	(16, 375)
Payroll taxes	96, 939	96,939	95,173	(1,766)
Retirement	87,809	87,809	87,809	- 471)
Mileage & meals	70,000	70,000	60,529	(9,471)
Transportation	. 8,302	8,302	11,171	2,869
Conferences & training	10,961	10,961	10,109	(852)
Recreation	11,800	11,800	8,801	(2,999)
Unemployment claims	15,000	15,000	8,530	(6,470)
Record checks & physicals	1,500 .	1,500	5,263	3,763
Recreation transportation	5,186	5,186	3,011	(2,175)
Inventive	2 000	2 000	1,567 1,465	1,567 (1,535)
Advertising	3,000	3,000	838	(362)
Miscellaneous	1,200	1,200	030	(2,500)
Contingency	2,500	2,500 1,700	 	(1,700)
Worker's compensation	1,700	1,700		(177007
	\$ 1,769,843	1,769,843	1,674,074	(95,769)

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY SUPPLEMENTAL INFORMATION

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

					Over
	(Original	Final		(Under)
		<u>Budget</u>	Budget	<u>Actual</u>	<u>Budget</u>
OPERATING EXPENSES					
ADMINISTRATION			,	•	
Wages	\$	467,284	496,236	514,527	18,291
Employee benefits		130,964	138,836	137,856	(980)
Rent		77,805	77,805	77,968	163
Depreciation		68,986	68,986	75,631	6,645
Insurance - liability		63,093	63,093	62,729	(364)
Repairs & maintenance		55,908	55,908	49,763	(6,145)
Payroll taxes		35,747	37,962	38,721	759
Retirement		32,168	32,168	32,165	(3)
Professional fees		25,000	25,000	25,726	726
Office supplies		23,000	23,000	22,364	(636)
Computer maintenance		21,000	21,000	21,000	_
Telephone		11,382	11,382	12,689	1,307
Books & dues		13,064	13,064	11,716	(1,348)
Utilities		. 9,700	9,700	9,040	(660)
Mileage & meals		9,600	9,600	7,758	(1,842)
Postage		5,000	5,000	5,366	. 366
Conferences & training		10,725	10,725	5,363	(5,362)
Insurance - property		2,650	2,650	3,504	854
Unemployment claims		-		548	548
Advertising		275	275	512	237
Record checks & physicals		100	100	218	118
Incentives		-	-	184	184
Miscellaneous		500	500	165	(335)
	\$	1,063,951	1,102,990	1,115,513	12,523

SUPPLEMENTAL INFORMATION

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

					Over
·	1	Original	Final		(Under)
•		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
OPERATING EXPENSES					
AGENCY FUNDING					
EMPAC Group, Inc.:					•
Operations	\$	438,993	438,993	429,127	(9,866)
Federal pass-through		118,971	118,971	105,269	(13,702)
Equipment		10,640	10,640	10,640	_
Franklin County				•	
Transportation					
Council, Inc.:		•			
Operations		250,000	250,000	194,319	(55,681)
Rainbow Activity Center:					
Operations		195,000	195,000	151,288	(43,712)
Gateway Center for the Arts		84,300	84,300	85,000	700
Exceptional Equestrians		40,636	40,636	40,636	, -
Consumer services		23,440	23,440	25,921	2,481
Developmental Disabilities					
Resource Board		13,400	13,400	11,535	(1,865)
Outside provider match		10,300	10,300	11,459	1,159
Gasconade County Special		•			
Services		8,160	8,160	7,297	(863)
TEMCO, Inc.		8,197	8,197	7,235	(962)
River Bluff Industries		6,630	6,630	5,551	(1,079)
Contingency		200,000	142,760	· _	(142,760)
		·	•		
	\$	1,408,667	1,351,427	1,085,277	(266, 150)

SUPPLEMENTAL INFORMATION

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

				Over
	Original	Final	_	(Under)
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
OPERATING EXPENSES	,			
SUPPORTED SERVICES-				
ADMINISTRATION				
Wages	\$ 552,517	523,565	496,661	(26, 904)
Employee benefits	99,595	91,723	77,945	(13,778)
Payroll taxes	42,268	40,053	38,968	(1,085)
Retirement	37,303	37,303	37,303	
Mileage & meals	27,874	27,874	23,241	(4,633)
Conferences & training	4,350	4,350	3,176	(1, 174)
Staff training	3,400	3,400	3,078	(322)
Unemployment claims	-	-	2,583	2,583
Books & dues	2,135	2,135	2,301	166
Record checks & physicals	428	428	283	(145)
Incentives	느	-	52	52
Contingency	3,500	3,500	-	(3,500)
Educational supplies	500	500		(500)
7.7				
	773,870	734,831	685,591	(49,240)
		•		
SERVICE COORDINATION				
Wages	490,006	490,006	458,464	(31,542)
Employee benefits	74,253	74,253	56,922	(17,331)
Payroll taxes	37,485	37,485	34,007	(3,478)
Retirement	32,532	32,532	32,532	
Mileage & meals	21,000	21,000	21,780	780
Rent	6,320	6,320	7,297	977
Telephone	6,300	6,300	4,960	(1,340)
Conferences & training	10,500	10,500	3,889	(6,611)
Advertising	500	500	2,580	2,080
Utilities		-	2,297	2,297
Record checks & physicals	36	36	622	586
Books & dues	1,500	1,500	106	(1,394)
Repairs & maintenance			40	40
Unemployment claims	5,000	5,000	_	(5,000)
Contingency	3,000	3,000		(3,000)
				
	\$ 688,432	688,432	625,496	(62,936)

SUPPLEMENTAL INFORMATION

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

					Over
	(Original	Final		(Under)
		Budget	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
OPERATING EXPENSES					
RESIDENTIAL-SULLIVAN					
HOUSE GROUP HOME				•	
Wages	\$	242,818	242,818	260,909	18,091
Employee benefits		35,479	35,479	29,389	(6,090)
Payroll taxes		18,576	18,576	19,971	1,395
Retirement		18,185	18,185	18,185	_
Food		16,200	16,200	16,120	(80)
Depreciation		12,544	12,544	12,543	(1)
Utilities		7,349	7,349	6,921	(428)
Mileage & meals		5,350	5,350	6,107	757
Internet		5,000	5,000	5,657	657
Supplies		5,172	5,172	4,694	(478)
Repairs & maintenance		16,287	16,287	4,557	(11,730)
Telephone		3,300	3,300	3,924	624
Insurance - property	*	1,700	1,700	2,735	1,035
Transportation		3,500	3,500	2,120	(1,380)
Unemployment claims		4,000	4,000	1,455	(2,545)
Cable subscriptions		_	-	749	749
Record checks & physicals		278	278	599	321
Miscellaneous		410	410	531	121
Recreation		625	625	452	(173)
Office supplies		475	475	360	(115)
Advertising		450	450	122	(328)
Conferences & training		2,000	2,000	12	(1,988)
Postage		61	61	16	(45)
Contingency		1,500	1,500	. —	(1,500)
Worker's compensation		1,117	1,117	_	(1,117)
	<u>\$</u>	402,376	402,376	398,128	(4,248)

SUPPLEMENTAL INFORMATION

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

·				Over
	Original	Final		(Under)
	Budget	Budget	<u>Actual</u>	Budget
BEHAVIORAL SUPPORT			•	
Wages	\$ 202,283	169,668	174,946	5,278
Employee benefits	36,930	25,648	23,872	(1,776)
Payroll taxes	15,475	12,980	13,036	56
Retirement	11,802	11,802	11,802	
Repairs & maintenance	4,600	4,600	5,892	. 1,292
Vehicle expense	5,400	5,400	3,790	(1,610)
Educational supplies	3,000	3,000	3,365	365
Utilities	5,500	5,500	3,290	(2,210)
Supplies	3,600	3,600	3,284	(316)
Mileage & meals	3,000	3,000	3,080	80
Advertising	300	300	1,594	1,294
Telephone	, 	. • -	1,380	1,380
Conferences & training	1,500	1,500	841	(659)
Record checks & physicals	_	-	153	153
Contingency	23,314	6,527		(6,527)
•	316,704	253,525	250,325	(3,200)
	:			
OPERATING EXPENSES				
EDUCATION AND FAMILY				
SUPPORT-EARLY INTERVENTION		174,540	174,011	(529)
Wages	174,540 25,596	25,596	25,220	(376)
Employee benefits	•	17,000	15,842	(1,158)
Mileage & meals	17,000	13,352	13,327	(25)
Payroll taxes	13,352	11,429	11,429	(25)
Retirement	11,429	•	4,160	(6,840)
Therapy services	11,000	11,000		(1,282)
Conferences & training	2,700	2,700	1,418	(1,466)
Therapy supplies	2,000	2,000	534	(31)
Record checks & physicals	200	200	169	(186)
Books & dues	200	200	14	
Contingency	1,500	1,500	_	(1,500) (200)
Advertising	200	200		(200)
	\$ 259,717	259,717	246,124	(13,593)

SUPPLEMENTAL INFORMATION

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

•			•	Over
•	Original	Final		(Under)
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
OPERATING EXPENSES		•		
LONG RANGE EXPENSES			,	
Succession plan	\$ ~	50,000	27,858	(22,142)
Administration equipment				
not capitalized	40,400	40,400	10,180	(30,220)
Dental services	5,000	5,000	3,046	(1,954)
Sullivan House equipment				
not capitalized	7,237	7,237	1,275	(5,962)
Minivans	_	32,240	_	(32,240)
Executive Director			,	
discretionary	5,000	5,000	-	(5,000)
	57,637	139,877	42,359	(97,518)
TOTAL OPERATING EXPENSES	6,741,197	6,703,018	6,122,887	(580,131)
INCOME (LOSS) FROM				
OPERATIONS	(169, 453)	(194, 453)	299,256	493,709
		•		
OTHER INCOME (EXPENSE)				
Rent - Highway 47 building	18,600	18,600	18,600	-
Interest income	11,686	11,686	11,550	(136)
Loss on retirement of				
capital assets			(120)	(120)
TOTAL OTHER INCOME				
(EXPENSE)	30,286	30,286	30,030	(256)
CHANGE IN NET POSITION	\$ (139,167)	(164, 167)	329,286	493,453

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY SUPPLEMENTAL INFORMATION BOARD OF DIRECTORS AND OFFICERS FOR THE YEAR ENDED JUNE 30, 2015

		Term Expires
Name	Position	July
Julie Conner	Director	2018
Walter Murray, Jr.	Secretary	2018
David Whitlock	Director	2018
Donald Cognata	Chair	2017
Ken Schriewer	Director	2017
Robert Engemann	Treasurer	2016
Dixie Van Leer	Director	2016
Linda Sentivany	Director	2016
Thomas Sinclair	Executive Director	Appointed
Darleen Hainline	Associate Director	Appointed