DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY

AUDITED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2016 and 2015

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statements of Net Position	3
Statements of Revenue and Support, Expenses, and Change in Net Position	4
Statements of Cash Flows	6
Notes to Financial Statements	8
SUPPLEMENTAL INFORMATION	
Schedule of Operating Revenue and Support, Expenses, and Change in Net Position - Budget and Actual	15
Board of Directors and Officers	22

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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, 2016 and 2015, 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, 2016 and 2015, 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.

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

Tochtrop & Associates, P.C.
Washington, Missouri

November 1, 2017

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY
STATEMENTS OF NET POSITION
JUNE 30, 2016 AND 2015

ASSETS

	2016	2015
CURRENT ASSETS		
Cash and cash equivalents	$ 3,094,284	2,941,911
Receivables:		
Accounts	851,127	869,705
Property taxes	102,074	107,709
Due from Franklin County Transportation Council	8,657	46,572
Prepaid expenses	33,987	101,736
Advances to clients	130	311
Deposits on leased property	2,750	2,750
TOTAL CURRENT ASSETS	4,093,009	4,070,694
NONCURRENT ASSETS		
Capital assets, net:		
Land	250,578	250,578
Construction in progress	23,500	23,500
Other capital assets, net of accumulated depreciation:		
Group home building	38,099	40,614
Group home furnishings and equipment	28,331	33,463
Administration building	473,671	488,294
Leasehold improvements	1,470	1,640
Office furnishings and equipment	101,507	94,709
TOTAL NONCURRENT ASSETS	917,156	932,798
TOTAL ASSETS	$ 5,010,165	5,003,492

The accompanying notes are an integral part of the financial statements

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY
STATEMENTS OF NET POSITION
JUNE 30, 2016 AND 2015
(CONTINUED)

LIABILITIES AND NET POSITION

	2016	2015
CURRENT LIABILITIES		
Accounts payable	$ 207,273	520,381
Accrued payroll liabilities	59,383	159,571
Accrued retirement plan payable	1,149	1,453
Recreation deposits	12,690	-
Compensated absences - current portion	55,948	59,543
TOTAL CURRENT LIABILITIES	336,443	740,948
NONCURRENT LIABILITIES		
Compensated absences	32,923	19,847
TOTAL LIABILITIES	369,366	760,795
NET POSITION		
Invested in capital assets	917,156	932,798
Unrestricted	3,723,643	3,309,899
TOTAL NET POSITION	4,640,799	4,242,697
TOTAL LIABILITIES AND NET POSITION	$ 5,010,165	5,003,492

The accompanying notes are an integral part of the financial statements

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY
STATEMENTS OF REVENUE AND SUPPORT, EXPENSES, AND CHANGE IN NET POSTION
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016	2015
OPERATING REVENUE AND SUPPORT		
Missouri Department of Social Services	$ 3,728,047	3,508,745
Property taxes	1,783,201	1,816,893
Missouri Department of Mental Health	898,777	897,462
Missouri Department of Elementary and Secondary Education	160,522	156,187
Charges for services	23,291	23,291
Community integration, net	8,490	8,923
Miscellaneous	1,977	1,417
Developmental Disabilities Resource Board	1,900	9,225
TOTAL OPERATING REVENUE AND SUPPORT	6,606,205	6,422,143
OPERATING EXPENSES		
Supported services	1,728,407	1,674,074
Administration	1,209,272	1,115,513
Agency funding	1,055,825	1,085,277
Service coordination	702,297	625,496
Supported services - administration	654,425	685,591
Residential - group home	408,382	398,128
Education and family support - early intervention	236,279	246,124
Behavioral support	235,271	250,325
Long range expenses	3,375	42,359
TOTAL OPERATING EXPENSES	6,233,533	6,122,887
INCOME FROM OPERATIONS	372,672	299,256
OTHER INCOME (EXPENSE)		
Rent - Highway 47 building	18,600	18,600
Interest income	12,573	11,550
Loss on retirement of capital assets	(5,743)	(120)
TOTAL OTHER INCOME (EXPENSE)	25,430	30,030
CHANGE IN NET POSITION	398,102	329,286
NET POSITION, JULY 1	4,242,697	3,913,411
NET POSITION, JUNE 30	$ 4,640,799	4,242,697

The accompanying notes are an integral part of the financial statements

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from services provided	$ 4,852,476	4,251,788
Receipts from property taxes	1,788,836	1,827,319
Miscellaneous receipts	1,977	1,417
Payments to or for the benefit of employees	(4,506,378)	(4,270,531)
Payments to agencies funded	(1,055,825)	(1,085,277)
Payments to suppliers and providers	(942,495)	(396,132)
NET CASH PROVIDED BY OPERATING ACTIVITIES	138,591	328,584
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Rent - Highway 47 building	18,600	18,600
(Increase) decrease in due from:		
Franklin County Transportation Council	37,915	(39,464)
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	56,515	(20,864)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(55,306)	(98,260)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	12,573	11,550
CHANGE IN CASH AND CASH EQUIVALENTS	152,373	221,010
CASH AND CASH EQUIVALENTS, JULY 1	2,941,911	2,720,901
CASH AND CASH EQUIVALENTS, JUNE 30	$ 3,094,284	2,941,911

The accompanying notes are an integral part of the financial statements

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015
(CONTINUED)

	2016	2015
RECONCILIATION OF INCOME FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Income from operations	$ 372,672	299,256
Adjustments to reconcile income from operations to net cash provided by operating activities:		
Depreciation	65,205	88,174
(Increase) decrease in current assets:		
Accounts receivable	18,578	(351,734)
Property tax receivable	5,635	10,426
Prepaid expenses	67,749	(4,691)
Advances to clients	181	(311)
Deposits on leased property	-	27
Increase (decrease) in current liabilities:		
Accounts payable	(313,108)	263,010
Accrued payroll liabilities	(100,188)	23,134
Accrued retirement plan payable	(304)	129
Recreation deposits	12,690	-
Compensated absences	9,481	1,164
Total Adjustments	(234,081)	29,328
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 138,591	328,584

The accompanying notes are an integral part of the financial statements

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.

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 service contracts. 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)**

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, 2016 and 2015 of $.0100 per $100 of assessed value of Franklin County's real estate and personal property. The assessed values at January 1, 2015 and 2014 were $1,775,004,115 and $1,813,276,167, 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. There were no budget amendments.
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, 2016, the carrying amount of DSFC's deposits was $3,107,983 and the bank balance was $3,215,046. Of the bank balance, $250,000 was insured by FDIC and $2,965,046 was collateralized with securities held by the pledging financial institution in DSFC's name.

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.

NOTE C - CAPITAL ASSETS

Capital asset activity for June 30, 2016 was as follows:

	June 30 2015	Increases	Decreases	June 30 2016
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	274,078	--	--	274,078
Capital assets being depreciated:				
Group home building	178,724	9,199	(8,240)	179,683
Group home furnishings & equipment	107,515	--	(5,422)	102,093
Building	541,868	6,941	--	548,809
Leasehold improvements	2,547	--	--	2,547
Office furnishings & equipment	360,763	39,166	(127,669)	272,260
Total capital assets being depreciated	1,191,417	55,306	(141,331)	1,105,392
Less accumulated depreciation for:				
Group home building	(138,110)	(5,971)	2,497	(141,584)
Group home furnishings & equipment	(74,052)	(5,132)	5,422	(73,762)
Building	(53,574)	(21,564)	--	(75,138)
Leasehold improvements	(907)	(170)	--	(1,077)
Office furnishings & equipment	(266,054)	(32,368)	127,669	(170,753)
Total accumulated depreciation	(532,697)	(65,205)	135,588	(462,314)
Total capital assets being depreciated, net	658,720	(9,899)	(5,743)	643,078
Total capital assets, net	$ 932,798	(9,899)	(5,743)	917,156

NOTE C - CAPITAL ASSETS (CONTINUED)

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

	June 30 2014	Increases	Decreases	June 30 2015
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	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	(32,561)	360,763
Total capital assets being depreciated	1,126,927	98,260	(33,770)	1,191,417
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)	20,310	(266,054)
Total accumulated depreciation	(466,042)	(88,175)	21,520	(532,697)
Total capital assets being depreciated, net	660,885	10,085	(12,250)	658,720
Total capital assets, net	$ 934,963	10,085	(12,250)	932,798

Depreciation expense was charged to programs at June 30, 2016 as follows:

Administration	$54,102
Residential - group home	11,103
Total depreciation expense	$65,205

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

Administration	$75,631
Residential - group home	12,544
Total depreciation expense	$88,175

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:

	2016	2015
Supported living	$2,098,787	1,914,026
Service coordination	1,578,879	1,561,157
Group home	445,747	447,118
Behavioral support	279,941	197,717
Early intervention	160,522	159,387
Rainbow Activity Center	115,226	131,375
EMPAC Group, Inc.	108,244	126,104
	$4,787,346	4,536,884

NOTE E - RETIREMENT PLAN

DSFC has a defined contribution retirement plan, which covers employees at least 21 years old. For the plan years 2015 and 2014, total wages amounted to $3,275,107 and $3,303,211 and eligible wages totaled $3,166,583 and $3,224,415, respectively. DSFC's contributions for the 2015 and 2014 plan years, which were paid during the 2016 and 2015 fiscal years amounted to $229,258 and $231,225 respectively. There is no liability for employer contributions since DSFC is not legally obligated to make contributions.

NOTE F - RENT EXPENSE

On April 22, 2015, DSFC entered into a one-year lease with a monthly rate of $900, which expired on June 1, 2016. This lease was not renewed and DSFC is currently renting on a month to month basis. Rent expense amounted to $10,826 and $7,297 the years ended June 30, 2016 and 2015, respectively.

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, which includes real estate taxes, amounted to $77,313 and $77,968 for the years ended June 30, 2016 and 2015, respectively. Minimum future rental payments under the noncancelable operating lease is as follows:

June 30	Amount
2017	$ 63,240
2018	63,240
Total	$126,480

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 $298,067 and $292,677 for the fiscal years ending June 30, 2016 and 2015, 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 - PRIOR PERIOD ADJUSTMENTS

At June 30, 2015, property taxes were understated by $21,425 and office furnishings and equipment was overstated by $12,131. Accordingly, the net effect of $9,294 was adjusted to restate net position as of July 1, 2014.

NOTE I - SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 1, 2017, the date which the financial statements were available for issue.

On April 11, 2016, the board authorized the division of DSFC into two organizations, effective July 1, 2016. The new organizations are Developmental Services of Franklin County, Inc. (a non-profit organization) and Franklin County SB40 Resource Board.

SUPPLEMENTAL INFORMATION

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, 2016

OPERATING REVENUE AND SUPPORT	Original Budget	Final Budget	Actual	Over (Under) Budget
Missouri Department of Social Services	$ 3,625,313	3,625,313	3,728,047	102,734
Property taxes	1,830,974	1,830,974	1,783,201	(47,773)
Missouri Department of Mental Health	913,333	913,333	898,777	(14,556)
Missouri Department of Elementary & Secondary Education	140,716	140,716	160,522	19,806
Charges for services	23,291	23,291	23,291	-
Community integration, net	-	-	8,490	8,490
Miscellaneous	-	-	1,977	1,977
Developmental Disabilities Resource Board	10,000	10,000	1,900	(8,100)
TOTAL OPERATING REVENUE AND SUPPORT	6,543,627	6,543,627	6,606,205	62,578
OPERATING EXPENSES				
SUPPORTED SERVICES				
Wages	1,241,006	1,241,006	1,258,286	17,280
Employee benefits	178,538	178,538	181,033	2,495
Payroll taxes	94,937	94,937	94,409	(528)
Retirement	80,141	80,141	84,070	3,929
Mileage & meals	70,000	70,000	59,730	(10,270)
Transportation	8,302	8,302	14,075	5,773
Conferences & training	10,961	10,961	8,097	(2,864)
Advertising	4,056	4,056	7,471	3,415
Record checks & physicals	5,000	5,000	4,863	(137)
Recreation	11,800	11,800	4,634	(7,166)
Unemployment claims	15,000	15,000	3,918	(11,082)
Books & dues	-	-	2,580	2,580
Worker's compensation	1,700	1,700	1,887	187
Recreation transportation	4,200	4,200	1,807	(2,393)
Incentives	-	-	812	812
Miscellaneous	1,200	1,200	735	(465)
Contingency	2,500	2,500	-	(2,500)
	$ 1,729,341	1,729,341	1,728,407	(934)

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, 2016

(CONTINUED)

	Original Budget	Final Budget	Actual	Over (Under) Budget
OPERATING EXPENSES				
ADMINISTRATION				
Wages	$ 506,911	506,911	549,147	42,236
Employee benefits	137,672	137,672	138,496	824
Rent	78,005	78,005	77,313	(692)
Insurance - liability	65,871	65,871	68,365	2,494
Repairs & maintenance	105,748	105,748	66,062	(39,686)
Depreciation	45,769	45,769	54,102	8,333
Professional fees	25,200	25,200	44,846	19,646
Payroll taxes	38,779	38,779	39,411	632
Retirement	37,162	37,162	33,750	(3,412)
Office supplies	23,000	23,000	25,763	2,763
CARF certification	8,000	8,000	23,180	15,180
Computer maintenance	21,000	21,000	21,000	-
Books & dues	13,000	13,000	13,651	651
Telephone	12,582	12,582	13,483	901
Utilities	9,700	9,700	11,594	1,894
Conferences & training	10,725	10,725	8,396	(2,329)
Mileage & meals	9,600	9,600	7,934	(1,666)
Postage	6,000	6,000	6,867	867
Insurance - property	2,650	2,650	2,650	-
Public awareness	-	-	2,102	2,102
Advertising	500	500	572	72
Record checks & physicals	200	200	344	144
Miscellaneous	500	500	199	(301)
Incentives	-	-	45	45
	$ 1,158,574	1,158,574	1,209,272	50,698

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, 2016
(CONTINUED)

	Original Budget	Final Budget	Actual	Over (Under) Budget
OPERATING EXPENSES				
AGENCY FUNDING				
EMPAC Group, Inc.:				
Operations	$ 438,993	438,993	424,206	(14,787)
Federal pass-through	118,971	118,971	89,076	(29,895)
Rainbow Activity Center:				
Operations	206,389	206,389	181,185	(25,204)
Franklin County Transportation Council, Inc.:				
Operations	250,000	250,000	155,306	(94,694)
Gateway Center for the Arts	84,300	84,300	76,912	(7,388)
Exceptional Equestrians	40,636	40,636	40,636	-
Consumer services	35,000	35,000	31,889	(3,111)
Outside provider match	10,300	10,300	14,590	4,290
TEMCO, Inc.	12,957	12,957	9,876	(3,081)
Developmental Disabilities Resource Board	13,400	13,400	9,540	(3,860)
Contingency	174,845	174,845	8,241	(166,604)
Gasconade County Special Services	9,000	9,000	7,648	(1,352)
River Bluff Industries	5,200	5,200	5,512	312
OHCDS Special Needs	-	-	1,208	1,208
	$ 1,399,991	1,399,991	1,055,825	(344,166)

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, 2016
(CONTINUED)

	Original Budget	Final Budget	Actual	Over (Under) Budget
OPERATING EXPENSES				
SERVICE COORDINATION				
Wages	$ 487,800	487,800	523,035	35,235
Employee benefits	63,158	63,158	56,678	(6,480)
Payroll taxes	37,317	37,317	37,668	351
Retirement	34,677	34,677	32,722	(1,955)
Mileage & meals	21,000	21,000	24,782	3,782
Rent	10,800	10,800	10,826	26
Telephone	6,324	6,324	5,514	(810)
Conferences & training	10,500	10,500	3,580	(6,920)
Unemployment claims	5,000	5,000	3,074	(1,926)
Utilities	2,400	2,400	2,078	(322)
Miscellaneous	-	-	697	697
Incentives	-	-	550	550
Record checks & physicals	100	100	538	438
Advertising	500	500	508	8
Repairs & maintenance	-	-	47	47
Contingency	3,000	3,000	-	(3,000)
Books & dues	1,500	1,500	-	(1,500)
	684,076	684,076	702,297	18,221
SUPPORTED SERVICES-				
ADMINISTRATION				
Wages	492,909	492,909	485,063	(7,846)
Employee benefits	72,753	72,753	59,527	(13,226)
Retirement	34,797	34,797	36,255	1,458
Payroll taxes	37,708	37,708	35,573	(2,135)
Mileage & meals	27,874	27,874	18,782	(9,092)
Conferences & training	4,350	4,350	6,807	2,457
Staff training	3,400	3,400	5,007	1,607
Unemployment claims	-	-	4,704	4,704
Books & dues	2,135	2,135	2,497	362
Record checks & physicals	428	428	198	(230)
Educational supplies	500	500	12	(488)
Contingency	3,500	3,500	-	(3,500)
	$ 680,354	680,354	654,425	(25,929)

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, 2016
(CONTINUED)

	Original Budget	Final Budget	Actual	Over (Under) Budget
OPERATING EXPENSES				
RESIDENTIAL-SULLIVAN HOUSE GROUP HOME				
Wages	$ 245,439	245,439	264,166	18,727
Employee benefits	37,716	37,716	35,889	(1,827)
Food	16,200	16,200	19,966	3,766
Payroll taxes	18,776	18,776	19,735	959
Retirement	16,480	16,480	17,783	1,303
Depreciation	10,184	10,184	11,103	919
Utilities	7,890	7,890	7,758	(132)
Mileage & meals	5,350	5,350	6,205	855
Internet	6,000	6,000	5,963	(37)
Supplies	5,172	5,172	5,497	325
Repairs & maintenance	11,287	11,287	4,221	(7,066)
Telephone	3,980	3,980	3,354	(626)
Transportation	3,500	3,500	2,837	(663)
Insurance - property	1,708	1,708	1,708	-
Worker's compensation	1,117	1,117	790	(327)
Recreation	625	625	372	(253)
Cable subscriptions	-	-	334	334
Record checks & physicals	600	600	268	(332)
Office supplies	350	350	240	(110)
Miscellaneous	410	410	170	(240)
Postage	61	61	23	(38)
Unemployment claims	4,000	4,000	-	(4,000)
Conferences & training	2,000	2,000	-	(2,000)
Contingency	1,500	1,500	-	(1,500)
Advertising	450	450	-	(450)
	$ 400,795	400,795	408,382	7,587

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, 2016
(CONTINUED)

	Original Budget	Final Budget	Actual	Over (Under) Budget
OPERATING EXPENSES				
EDUCATION AND FAMILY SUPPORT-EARLY INTERVENTION				
Wages	$ 174,540	174,540	166,398	(8,142)
Employee benefits	27,228	27,228	25,506	(1,722)
Mileage & meals	16,000	16,000	15,938	(62)
Payroll taxes	13,352	13,352	12,448	(904)
Retirement	12,627	12,627	11,968	(659)
Therapy services	5,000	5,000	2,210	(2,790)
Conferences & training	2,700	2,700	1,283	(1,417)
Therapy supplies	2,000	2,000	487	(1,513)
Record checks & physicals	200	200	41	(159)
Contingency	1,500	1,500	-	(1,500)
Books & dues	200	200	-	(200)
Advertising	100	100	-	(100)
	255,447	255,447	236,279	(19,168)
BEHAVIORAL SUPPORT				
Wages	264,003	264,003	169,406	(94,597)
Employee benefits	27,871	27,871	22,545	(5,326)
Retirement	13,373	13,373	12,710	(663)
Payroll taxes	20,196	20,196	11,690	(8,506)
Repairs & maintenance	4,600	4,600	4,646	46
Supplies	7,800	7,800	4,275	(3,525)
Conferences & training	2,500	2,500	3,725	1,225
Vehicle expense	10,587	10,587	2,928	(7,659)
Telephone	-	-	1,410	1,410
Mileage & meals	3,000	3,000	769	(2,231)
Advertising	300	300	485	185
Utilities	5,500	5,500	422	(5,078)
Record checks & physicals	-	-	260	260
Contingency	33,217	33,217	-	(33,217)
	$ 392,947	392,947	235,271	(157,676)

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, 2016
(CONTINUED)

	Original Budget	Final Budget	Actual	Over (Under) Budget
OPERATING EXPENSES				
LONG RANGE EXPENSES				
Dental services	$ 5,000	5,000	3,375	(1,625)
Software upgrades	37,280	37,280	-	(37,280)
Retention Incentive	18,893	18,893	-	(18,893)
Executive Director discretionary	5,000	5,000	-	(5,000)
	66,173	66,173	3,375	(62,798)
TOTAL OPERATING EXPENSES	6,767,698	6,767,698	6,233,533	(534,165)
INCOME (LOSS) FROM OPERATIONS	(224,071)	(224,071)	372,672	596,743
OTHER INCOME (EXPENSE)				
Rent - Highway 47 building	18,600	18,600	18,600	-
Interest income	10,945	10,945	12,573	1,628
Grant	25,000	25,000	-	(25,000)
Loss on retirement of capital assets	-	-	(5,743)	(5,743)
TOTAL OTHER INCOME (EXPENSE)	54,545	54,545	25,430	(29,115)
CHANGE IN NET POSITION	$ (169,526)	(169,526)	398,102	567,628

DEVELOPMENTAL SERVICES OF FRANKLIN COUNTY
SUPPLEMENTAL INFORMATION
BOARD OF DIRECTORS AND OFFICERS
FOR THE YEAR ENDED JUNE 30, 2016

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