

FAMILY ADVOCACY AND
COMMUNITY TRAINING, INC.

FINANCIAL STATEMENTS

JUNE 30, 2015 AND 2014

SMITH PATRICK LLC

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of Family Advocacy and Community Training, Inc. (a non-profit organization) which comprise the statements of financial position as of June 30, 2015 and 2014 and the related statements of activities, cash flows and functional expenses for the years then ended and the related notes to the financial statements.

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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit 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 the entity'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 the entity'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 Family Advocacy and Community Training, Inc. as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of program expenses / unit cost calculation presented on page 12 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Smith Patrick LLC, CPA's

Smith Patrick LLC, CPA's
St. Louis, Missouri

October 16, 2015

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2015 AND 2014

	2015	2014
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 256,290	\$ 306,274
Accounts receivable	205,100	176,454
Investments	228,421	124,508
Prepaid expenses	12,969	15,212
Total Current Assets	702,780	622,448
Property and Equipment:		
Office furniture and equipment	89,487	89,487
Leasehold improvements	120,278	120,278
	209,765	209,765
Less: accumulated depreciation	(187,793)	(180,809)
Total Property and Equipment	21,972	28,956
Other Assets:		
Restricted cash	27,521	29,790
Total Other Assets	27,521	29,790
Total Assets	\$ 752,273	\$ 681,194
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	\$ 11,459	\$ 23,207
Accrued salaries	42,199	30,214
Accrued vacations	43,271	40,584
Total Current Liabilities	96,929	94,005
Net Assets:		
Unrestricted	627,823	557,399
Temporarily Restricted	4,922	7,191
Permanently Restricted	22,599	22,599
Total Net Assets	655,344	587,189
Total Liabilities and Net Assets	\$ 752,273	\$ 681,194

See notes to financial statements

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
STATEMENTS OF ACTIVITY
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
UNRESTRICTED NET ASSETS:		
Revenues and gains:		
Program service fees	\$ 1,377,080	\$ 1,237,372
Contributions	6,551	29,105
Special events revenue (less costs of direct benefits to donors of \$25,924 and \$24,241 respectively)	45,224	47,639
Interest income	257	342
Investment income	(9,087)	11,963
Miscellaneous income	1,376	1,455
Total Unrestricted Revenues and Gains	<u>1,421,401</u>	<u>1,327,876</u>
Net assets released from restrictions	<u>25,925</u>	<u>30,731</u>
Total Unrestricted Revenue, Gains and Other Support	<u>1,447,326</u>	<u>1,358,607</u>
Expenses:		
Program services:		
Family Support - CCRB	487,400	460,038
Advocacy - DDRB	421,258	410,025
Family Support - FCCRB	78,843	81,654
Parent Partner Pilot - DDRB	62,407	21,289
Family Support - LCRB	81,262	84,844
People First - DDRB	44,865	25,575
Other Programs	21,371	13,232
Supporting services:		
General and administrative	176,921	168,705
Fund-raising and development	2,621	2,056
Total Expenses	<u>1,376,948</u>	<u>1,267,418</u>
Increase in Unrestricted Net Assets	<u>70,378</u>	<u>91,189</u>
TEMPORARILY RESTRICTED NET ASSETS:		
Grants and contributions	23,656	22,328
Interest income on endowment funds	46	46
Net assets released from restrictions	<u>(25,925)</u>	<u>(30,731)</u>
Incr (Decr) in Temporarily Restricted Net Assets	<u>(2,223)</u>	<u>(8,357)</u>
PERMANENTLY RESTRICTED NET ASSETS:		
Contributions	<u>-</u>	<u>-</u>
Increase in Permanently Restricted Net Assets	<u>-</u>	<u>-</u>
TOTAL INCREASE IN NET ASSETS	68,155	82,832
NET ASSETS, Beginning of year	<u>587,189</u>	<u>504,357</u>
NET ASSETS, End of year	<u>\$ 655,344</u>	<u>\$ 587,189</u>

See notes to financial statements

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in Net Assets	\$ 68,155	\$ 82,832
Adjustments to reconcile increase in net assets to net cash used by operating activities:		
Depreciation	6,985	6,494
Unrealized (gain) loss on investments	19,955	(6,436)
(Increase) decrease in operating assets:		
Accounts receivable	(28,646)	46,181
Prepaid expenses	2,243	(7,243)
Increase (decrease) in operating liabilities:		
Accounts payable	(11,748)	(1,042)
Accrued expenses	14,672	9,150
	<u>71,616</u>	<u>129,936</u>
 Net Cash Provided by Operating Activities	<u>71,616</u>	<u>129,936</u>
 CASH FLOWS FROM INVESTING ACTIVITIES:		
Change in long-term and restricted cash	2,269	8,357
Purchase of property and equipment	-	(25,353)
Purchase of investments	(123,869)	(5,527)
	<u>(121,600)</u>	<u>(22,523)</u>
 Net Cash Used By Investing Activities	<u>(121,600)</u>	<u>(22,523)</u>
 INCREASE IN CASH	<u>(49,984)</u>	<u>107,413</u>
 CASH, beginning of year	<u>306,274</u>	<u>198,861</u>
 CASH, end of year	<u>\$ 256,290</u>	<u>\$ 306,274</u>
 Supplemental Information:		
Interest paid	\$ -	\$ 187
Income taxes	\$ -	\$ -

For purposes of the statement of cash flows, the organization considers all highly liquid investments which are readily converted into cash within 90 days of purchase to be cash equivalents.

See notes to financial statements

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2015

	PROGRAM SERVICES							Total Program Services	GENERAL AND ADMIN EXPENSES	Total Expenses
	CCRB - Family Support	DDRB - Advocacy	FCCRB - Family Support	DDRB - Parent Partner Pilot	LCRB - Family Support	DDRB - People First	Other Programs			
Personnel	\$ 347,474	\$ 294,115	\$ 52,395	\$ 51,581	\$ 59,664	\$ 32,246	\$ 233	\$ 837,708	\$ 122,920	\$ 960,628
Office expense	13,237	32,939	2,311	730	2,073	1,157	-	52,447	14,250	66,697
Equipment rental	4,347	4,216	759	240	681	240	-	10,483	1,928	12,411
Communications	8,078	11,215	3,241	446	1,265	446	-	24,691	3,347	28,038
Seminars & conferences	9,972	9,612	1,741	541	1,562	4,735	-	28,163	3,979	32,142
Mileage	37,531	5,874	6,939	5,243	5,738	2,015	-	63,340	2,872	66,212
Client services	1,307	617	29	9	26	9	21,138	23,135	53	23,188
Contractual	27,100	27,563	4,731	1,513	4,245	1,500	-	66,652	11,290	77,942
Dues & subscriptions	1,747	1,928	305	81	274	94	-	4,429	724	5,153
Insurance	3,076	2,788	537	170	482	170	-	7,223	1,275	8,498
Rent	30,293	27,456	5,289	1,674	4,745	1,674	-	71,131	12,552	83,683
Building maintenance	365	330	64	20	57	20	-	856	151	1,007
Depreciation	2,528	2,292	441	140	396	140	-	5,937	1,048	6,985
Advertising	78	71	14	4	12	404	-	583	32	615
Interest expense	-	-	-	-	-	-	-	-	-	-
Fund-raising/development	267	242	47	15	42	15	-	628	2,621	3,249
Scholarships	-	-	-	-	-	-	-	-	500	500
Total Expenses	<u>\$ 487,400</u>	<u>\$ 421,258</u>	<u>\$ 78,843</u>	<u>\$ 62,407</u>	<u>\$ 81,262</u>	<u>\$ 44,865</u>	<u>\$ 21,371</u>	<u>\$ 1,197,406</u>	<u>\$ 179,542</u>	<u>\$ 1,376,948</u>

See notes to financial statements

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2014

	PROGRAM SERVICES							Total Program Services	GENERAL AND ADMIN EXPENSES	Total Expenses
	CCRB - Family Support	DDRB - Advocacy	FCCRB - Family Support	DDRB - Parent Partner Pilot	LCRB - Family Support	DDRB - People First	Other Programs			
Personnel	\$ 316,738	\$ 269,275	\$ 54,480	\$ 17,827	\$ 64,221	\$ 20,760	\$ -	\$ 743,301	\$ 122,718	\$ 866,019
Office expense	15,870	41,169	2,299	275	2,332	518	-	62,463	7,960	70,423
Equipment rental	5,079	3,116	584	100	506	1	-	9,386	1,436	10,822
Communications	7,045	6,011	1,730	194	1,046	241	-	16,267	2,634	18,901
Seminars & conferences	10,614	14,669	1,669	75	1,498	2,406	-	30,931	4,097	35,028
Mileage	25,325	4,171	5,911	1,029	4,816	1,153	-	42,405	1,806	44,211
Client services	12,784	5,523	35	2	58	2	13,232	31,636	151	31,787
Contractual	27,989	28,393	5,489	652	4,184	403	-	67,110	11,044	78,154
Dues & subscriptions	1,918	1,755	317	43	285	90	-	4,408	769	5,177
Insurance	470	2,794	3,170	95	524	-	-	7,053	1,245	8,298
Rent	31,526	27,849	5,216	879	4,679	-	-	70,149	12,379	82,528
Building maintenance	1,755	1,464	270	22	261	-	-	3,772	640	4,412
Depreciation	2,481	2,172	410	89	368	-	-	5,520	974	6,494
Advertising	421	1,644	70	7	63	-	-	2,205	165	2,370
Interest expense	-	-	-	-	-	-	-	-	187	187
Fund-raising/development	23	20	4	-	3	1	-	51	2,056	2,107
Scholarships	-	-	-	-	-	-	-	-	500	500
Total Expenses	<u>\$ 460,038</u>	<u>\$ 410,025</u>	<u>\$ 81,654</u>	<u>\$ 21,289</u>	<u>\$ 84,844</u>	<u>\$ 25,575</u>	<u>\$ 13,232</u>	<u>\$ 1,096,657</u>	<u>\$ 170,761</u>	<u>\$ 1,267,418</u>

See notes to financial statements

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

The Organization is a non-profit corporation, incorporated May 22, 1987 to enhance the opportunities and quality of life for children and youth with disabilities. The Organization achieves this objective through parent training, direct advocacy, community education, mediation, self-advocacy and referral for those families in need in St. Charles County, Missouri and the surrounding counties.

Basis of Accounting

The financial statements have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America.

Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets.

- Unrestricted Net Assets – This represents resources over which the Board of Directors has discretionary control.
- Temporarily Restricted Net Assets – This represents resources over which donor-imposed temporary restrictions have not been met.
- Permanently Restricted Net Assets – This represents resources that are subject to donor-imposed permanent restrictions.

Income Taxes

The Organization is classified as a tax exempt Organization under 501(c)(3) of the Internal Revenue Code, and is exempt from federal or Missouri income taxes. The Organization's Form 990, Return of Organization Exempt from Income Tax, for the years ending 2012 to 2015 is subject to examination by the IRS, generally for three years after they were filed. As of June 30, 2015, no returns have been selected for examination.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Property and Equipment

Acquisitions of property and equipment purchased for \$2,000 or greater are capitalized. Property and equipment are carried at cost or, if donated, at fair value at the date of donation. Assets purchased through capital leases are included as property and equipment. Depreciation is computed using primarily the straight-line method over estimate useful lives of mainly five years, including capital lease assets. Leasehold improvements are depreciated over the term of the lease. The Organization's policy for planned major maintenance activities is direct expense.

Investments

Investments consist of mutual funds stated at fair market value. It is the Organization's policy to invest excess funds in investments as determined by the Board of Directors. Investments are held through PNC Investments, LLC.

**FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All donor restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Functional Expenses and Unit Cost Allocations

The costs of providing the various programs have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Subsequent Events

The Organization has evaluated subsequent events for potential recognition or disclosure through October 16, 2015, which is the date the financial statements were (available to be) issued.

NOTE 2 – RESTRICTIONS / LIMITATIONS ON NET ASSETS

Permanently restricted net assets consist of two donor-restricted endowment funds set up for the purpose of generating income for awarding scholarships. The endowment fund is invested in certificates of deposit and money market funds only. The Scholarship Fund is available for the purpose of granting scholarships to LD and BD students who are planning to participate in post high school training or education. Permanently restricted net asset activity is as follows:

	Paul Clark Scholarship	Dees Scholarship	Total
Permanently restricted, June 30, 2013	\$ 2,250	\$ 20,349	\$ 22,599
Restricted contributions – FY 13/14	--	--	--
Permanently restricted, June 30, 2014	2,250	20,349	22,599
Restricted contributions – FY 14/15	--	--	--
Permanently restricted, June 30, 2015	\$ 2,250	\$ 20,349	\$ 22,599

The temporarily restricted net assets for scholarships consist of donations for scholarships and interest earned on both the permanently and temporarily restricted funds, less scholarships awarded. Interest earned on these funds of \$46 per year during June 30, 2015 and 2014, is available for scholarships and is added to the temporarily restricted fund balance. Temporarily restricted net assets consist of the following:

	June 30,	
	2015	2014
Harmon Charitable Foundation	\$ 4,137	\$ 4,600
Cardinals Care school supplies project	785	2,400
Scholarship Fund	--	191
	\$ 4,922	\$ 7,191

**FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 – RESTRICTIONS / LIMITATIONS ON NET ASSETS *(continued)*

Net assets released from donor restrictions are as follows:

	June 30,	
	2015	2014
Harmon Charitable Foundation	\$ 16,463	\$ 13,500
Cardinals Care school supplies project	4,465	1,500
CCRB Grant	2,760	--
FCCRB Grant	2,000	10,561
Scholarship Fund	237	500
Other back to school and flex grants	--	4,670
	\$ 25,925	\$ 30,731

NOTE 3 – INVESTMENTS

The Organization carries investments in mutual funds at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities. Investment activity is as follows:

	June 30,	
	2015	2014
Cost	\$ 239,472	\$ 113,347
Market Value	\$ 228,421	\$ 124,508
Unrealized gains (losses):		
Total unrealized gain (losses)	(\$ 13,519)	\$ 11,161
Unrealized gain (loss) – prior year	6,436	4,725
Change in unrealized gain (loss)	(\$ 19,955)	\$ 6,436
Investment income:		
Change in unrealized gain (loss)	(\$ 19,955)	\$ 6,436
Dividend income	10,867	5,527
	(\$ 9,088)	\$ 11,963

NOTE 4 – COMMITMENTS AND CONTINGENCIES

The Organization contracts with several agencies to provide services. The contracts specify rates of payments based upon budgeted cost information submitted by the Organization. The agencies retain the right to request reimbursement for overpayments in cases where they determine that the Organization has failed to fulfill the conditions of the contract. In addition, certain grant funds have been expended for purposes specified in the applicable grant agreements. The grantor has retained the right to require repayment of these funds if the Organization ceases to perform its services over a stipulated period of time as specified in the grant agreements.

**FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 – PROGRAM SERVICES

The Organization receives funding from Crider Health Center, Inc. (Crider) and the Developmental Disabilities Resource Board of St. Charles County (DDRB). Crider has contracted with FACT under purchase of service contracts to provide Family Support Services to families in the counties receiving services under the Community and Children’s Resource Board of St. Charles County (CCRB), the Lincoln County Resource Board (LCRB), and the Franklin County Children and Families Community Resource Board (FCCRB) Partnership with Families program. The DDRB grants are reimbursement type grants for Advocacy, People First, and Transitions to Success programs. The Organization also receives service fees from various other sources such as parents and outside contracts.

UNRESTRICTED:	Program Fees	
	2015	2014
Thru Crider Health Center, Inc.:		
CCRB	\$ 605,885	\$ 535,164
FCCRB	97,964	94,635
LCRB	97,007	93,316
Developmental Disability Resource Board of St. Charles Co. (DDRB):		
Advocacy	470,200	458,731
Parent Partner Pilot	51,250	17,538
People First	46,125	27,822
Parent fees & miscellaneous	8,649	4,165
	\$ 1,377,080	\$ 1,237,371

All receivables are stated at the amount management expects to collect and there are no allowances deemed necessary for uncollectible balances. Management provides for probable uncollectible amounts through a provision for bad debt and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables from grants and contracts. There were not any uncollectible receivables recognized during this fiscal year. Since the Organization receives a substantial amount of its support from government agencies, a reduction in the level of this support, if this were to occur, may have an effect on the Organization’s programs and activities.

NOTE 6 – FAIR VALUE MEASUREMENTS

Fair values of assets measured on a recurring basis at June 30, 2015 are as follows:

	Cost	Fair Value
Current Assets:		
Cash and cash equivalents	\$ 283,811	\$ 283,811
Investments	\$ 239,472	\$ 228,421

Fair values for investments are determined by reference to quoted market prices. All instruments are level 1 and there were no transfers between levels in the year ended June 30, 2015 or 2014.

**FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 – LEASES

The Organization leases building space under an operating lease expiring Feb 28, 2016. Rental expense for the year was \$82,529. The Organization also leases several pieces of office equipment under operating leases for \$10,822 during this fiscal year

Future minimum lease payments under all operating leases having initial or remaining non-cancelable lease terms in excess of one year are as follows:

	Building	Operating Leases	Total
2016	\$ 52,805	\$ 9,312	\$ 62,117
2017	--	9,312	9,312
2018	--	9,312	9,312
2019	--	9,312	9,312
	\$ 52,805	\$ 37,248	\$ 90,053

Property and equipment includes \$16,232 of capital leases, and there is \$16,232 of accumulated depreciation on capital leases at June 30, 2015.

NOTE 8 – CONCENTRATIONS OF CREDIT RISK

The CCRB grant and DDRB advocacy grant represent 42% and 33%, respectively, of total support for the year, and 31% and 55%, respectively, of the receivable balance at June 30, 2015.

The Organization maintains cash balances at one financial institution in the St. Charles, Missouri area. Accounts at this institution are insured by Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2015, the Organization's uninsured cash balances total \$31,401.

The Organization is invested in mutual funds in a brokerage account with PNC investments. The balance of uninsured mutual funds at June 30, 2015 is \$228,421.

NOTE 9 – CONDITIONAL PROMISES TO GIVE

DDRB has awarded up to \$470,200 for Advocacy, \$46,125 for People First and \$51,250 for Parent Project Pilot for the period July 1, 2015 to June 30, 2016 for certain services and reimbursements. The Crider purchase of service yearly contracts with CCRB, LCRB and FCCRB continue until December 31, 2015.

NOTE 10 – RETIREMENT PLAN

The organization provides a 403(b) retirement plan where employees can elect to contribute a portion of their salary to a tax sheltered annuity. The organization does not provide any matching funds on this salary deferral.

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
SCHEDULE OF PROGRAM EXPENSES / UNIT COST CALCULATIONS
FOR THE YEAR ENDED JUNE 30, 2015

	Total Expenses	Support/ Indirect	CCRB - Family Support	DDRB - Advocacy	FCCRB - Family Support	DDRB - Parent Partner Pilot	LCRB - Family Support	DDRB - People First	Other Programs
Personnel	960,628	122,920	347,474	294,115	52,395	51,581	59,664	32,246	233
Office expense	66,697	14,250	13,237	32,939	2,311	730	2,073	1,157	-
Equipment rental	12,411	1,928	4,347	4,216	759	240	681	240	-
Communications	28,038	3,347	8,078	11,215	3,241	446	1,265	446	-
Seminars & conferences	32,142	3,979	9,972	9,612	1,741	541	1,562	4,735	-
Mileage	66,212	2,872	37,531	5,874	6,939	5,243	5,738	2,015	-
Client services	23,188	53	1,307	617	29	9	26	9	21,138
Contractual	77,942	11,290	27,100	27,563	4,731	1,513	4,245	1,500	-
Dues & subscriptions	5,153	724	1,747	1,928	305	81	274	94	-
Insurance	8,498	1,275	3,076	2,788	537	170	482	170	-
Rent	83,683	12,552	30,293	27,456	5,289	1,674	4,745	1,674	-
Building maintenance	1,007	151	365	330	64	20	57	20	-
Depreciation	6,985	1,048	2,528	2,292	441	140	396	140	-
Advertising	615	32	78	71	14	4	12	404	-
Development expense	3,249	2,621	267	242	47	15	42	15	-
Interest expense	-	-	-	-	-	-	-	-	-
Subtotal	<u>1,376,448</u>	<u>179,042</u>	<u>487,400</u>	<u>421,258</u>	<u>78,843</u>	<u>62,407</u>	<u>81,262</u>	<u>44,865</u>	<u>21,371</u>
Support and Administration									
Costs Allocation		(179,042)	72,878	62,989	11,789	9,331	12,151	6,708	3,195
Total Program Expenses	<u>1,376,448</u>	<u>-</u>	<u>560,278</u>	<u>484,247</u>	<u>90,632</u>	<u>71,738</u>	<u>93,413</u>	<u>51,573</u>	<u>24,566</u>
Scholarships	500								
Total agency expenses	<u>1,376,948</u>								
Units provided									
Unit Cost - Actual			<u>8,182.75</u>		<u>1,256.00</u>		<u>1,309.25</u>		
			<u>\$ 68.47</u>		<u>\$ 72.16</u>		<u>\$ 71.35</u>		

See notes to financial statements