

FAMILY ADVOCACY AND COMMUNITY TRAINING

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

YEARS ENDED JUNE 30, 2024 AND 2023

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Independent Auditor's Report

To the Board of Directors of
Family Advocacy and Community Training
St. Louis, MO

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Family Advocacy and Community Training (a not-for-profit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Family Advocacy and Community Training as of June 30, 2024 and 2023 and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Family Advocacy and Community Training and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Family Advocacy and Community Training's ability to continue as a going concern for one year after the date the financial statements are issued.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Family Advocacy and Community Training's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Family Advocacy and Community Training's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information presented on pages 18 through 20 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.



Holt & Patterson, LLC
Chesterfield, MO

October 28, 2024

FAMILY ADVOCACY AND COMMUNITY TRAINING
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

| | 2024 | 2023 |
|---|--------------|--------------|
| Assets | | |
| Current Assets | | |
| Cash and cash equivalents | \$ 697,234 | \$ 436,469 |
| Restricted cash | 19,502 | 20,502 |
| Total cash and cash equivalents | 716,736 | 456,971 |
| Investments, at fair value | 393,922 | 369,947 |
| Accounts receivable | 489,212 | 640,441 |
| Prepaid expenses | 39,186 | 71,256 |
| Total Current Assets | 1,639,056 | 1,538,615 |
| Property and equipment, net | 866 | 1,386 |
| Right of use asset | 287,438 | 348,774 |
| Due from employee | 1,863 | 4,263 |
| Deposits | 9,062 | 9,062 |
| Total Assets | \$ 1,938,285 | \$ 1,902,100 |
| Liabilities and Net Assets | | |
| Current Liabilities | | |
| Accounts payable | \$ 13,273 | \$ 13,161 |
| Accrued payroll expenses | 230,844 | 195,371 |
| Lease liability, current portion | 65,877 | 59,217 |
| Total Current Liabilities | 309,994 | 267,749 |
| Lease liability, net of current portion | 228,612 | 294,489 |
| Total Liabilities | 538,606 | 562,238 |
| Net Assets | | |
| With donor restrictions: | | |
| Purpose restrictions | 19,589 | 28,002 |
| Time restrictions | 469,836 | 575,590 |
| | 489,425 | 603,592 |
| Without donor restrictions | 910,254 | 736,270 |
| Total Net Assets | 1,399,679 | 1,339,862 |
| Total Liabilities and Net Assets | \$ 1,938,285 | \$ 1,902,100 |

FAMILY ADVOCACY AND COMMUNITY TRAINING
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|-------------------------------|----------------------------|--------------|
| Revenue, Gains, and Other Support | | | |
| Program service fees | \$ 3,225,585 | \$ 469,836 | \$ 3,695,421 |
| Contributions | 14,397 | 40,625 | 55,022 |
| Special events revenue (less costs of direct benefits to donors of \$32,754) | 64,833 | - | 64,833 |
| Investment income, net | 36,506 | - | 36,506 |
| Miscellaneous | 9,591 | - | 9,591 |
| Net assets released from restrictions: | | | |
| Satisfaction of program restrictions | 624,628 | (624,628) | - |
| Total Revenues, Gains, and Other Support | 3,975,540 | (114,167) | 3,861,373 |
| Expenses | | | |
| Program Services: | | | |
| Education advocacy | 777,792 | - | 777,792 |
| Family support | 1,548,739 | - | 1,548,739 |
| Organizational support | 72,686 | - | 72,686 |
| Parent partner | 851,194 | - | 851,194 |
| People first | 84,577 | - | 84,577 |
| Total Program Services Expenses | 3,334,988 | - | 3,334,988 |
| Supporting Activities: | | | |
| Management and general | 410,525 | - | 410,525 |
| Fundraising and development | 56,043 | - | 56,043 |
| Total Supporting Activities Expenses | 466,568 | - | 466,568 |
| Total Expenses | 3,801,556 | - | 3,801,556 |
| Change in Net Assets | 173,984 | (114,167) | 59,817 |
| Net Assets, Beginning of Year | 736,270 | 603,592 | 1,339,862 |
| Net Assets, End of Year | \$ 910,254 | \$ 489,425 | \$ 1,399,679 |

FAMILY ADVOCACY AND COMMUNITY TRAINING
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|-------------------------------|----------------------------|--------------|
| Revenue, Gains, and Other Support | | | |
| Program service fees | \$ 2,709,096 | \$ 575,590 | \$ 3,284,686 |
| Contributions | 15,871 | 77,032 | 92,903 |
| Special events revenue (less costs of direct benefits to donors of \$32,754) | 40,563 | - | 40,563 |
| Investment income, net | 15,751 | - | 15,751 |
| Miscellaneous | 252,459 | - | 252,459 |
| Net assets released from restrictions: | | | |
| Satisfaction of program restrictions | 508,191 | (508,191) | - |
| Total Revenues, Gains, and Other Support | 3,541,931 | 144,431 | 3,686,362 |
| Expenses | | | |
| Program Services: | | | |
| Education advocacy | 641,133 | - | 641,133 |
| Family support | 1,315,798 | - | 1,315,798 |
| Organizational support | 79,683 | - | 79,683 |
| Parent partner | 812,621 | - | 812,621 |
| People first | 79,489 | - | 79,489 |
| Total Program Services Expenses | 2,928,724 | - | 2,928,724 |
| Supporting Activities: | | | |
| Management and general | 377,582 | - | 377,582 |
| Fundraising and development | 82,389 | - | 82,389 |
| Total Supporting Activities Expenses | 459,971 | - | 459,971 |
| Total Expenses | 3,388,695 | - | 3,388,695 |
| Change in Net Assets | 153,236 | 144,431 | 297,667 |
| Net Assets, Beginning of Year | 583,034 | 459,161 | 1,042,195 |
| Net Assets, End of Year | \$ 736,270 | \$ 603,592 | \$ 1,339,862 |

FAMILY ADVOCACY AND COMMUNITY TRAINING
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

| | <u>Supporting Services</u> | | | <u>Total Expenses</u> |
|--|-------------------------------|-------------------------------|------------------------------------|-----------------------|
| | <u>Total Program Services</u> | <u>Management and General</u> | <u>Fundraising and Development</u> | |
| Personnel Costs | | | | |
| Salaries and wages | \$ 2,065,713 | \$ 259,086 | \$ 2,809 | \$ 2,327,608 |
| Payroll taxes | 159,222 | 20,087 | 139 | 179,448 |
| Employee benefits | 427,341 | 37,308 | 343 | 464,992 |
| Total Personnel Costs | <u>2,652,276</u> | <u>316,481</u> | <u>3,291</u> | <u>2,972,048</u> |
| Advertising | 15,016 | 2,028 | - | 17,044 |
| Building maintenance | 8,724 | 1,540 | - | 10,264 |
| Client services | 8,811 | 1,458 | - | 10,269 |
| Communications | 66,414 | 11,639 | - | 78,053 |
| Contractual | 112,132 | 19,788 | - | 131,920 |
| Depreciation | 442 | 78 | - | 520 |
| Development | 3,894 | - | - | 3,894 |
| DDRB and CCRB ARPA funding | - | - | 9,222 | 9,222 |
| Dues and subscriptions | 4,528 | 783 | - | 5,311 |
| Equipment rental | 8,517 | 1,503 | - | 10,020 |
| Fundraising and development | - | 878 | 3,714 | 4,592 |
| Harmon grant expense | - | - | 23,913 | 23,913 |
| Insurance | 18,286 | 3,104 | - | 21,390 |
| Mileage | 170,185 | 3,580 | - | 173,765 |
| Office | 67,788 | 12,939 | - | 80,727 |
| Rent | 97,427 | 17,193 | - | 114,620 |
| Scholarships | - | - | 1,000 | 1,000 |
| Seminars and conferences | 87,347 | 6,787 | - | 94,134 |
| Services for children, youth, and families | - | - | 14,903 | 14,903 |
| Strategic planning | 10,996 | 1,941 | - | 12,937 |
| Team building | 2,205 | 8,805 | - | 11,010 |
| Total Expenses | <u>\$ 3,334,988</u> | <u>\$ 410,525</u> | <u>\$ 56,043</u> | <u>\$ 3,801,556</u> |

FAMILY ADVOCACY AND COMMUNITY TRAINING
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

| | <u>Supporting Services</u> | | | <u>Total Expenses</u> |
|--|-------------------------------|-------------------------------|------------------------------------|-----------------------|
| | <u>Total Program Services</u> | <u>Management and General</u> | <u>Fundraising and Development</u> | |
| Personnel Costs | | | | |
| Salaries and wages | \$ 1,806,864 | \$ 237,454 | \$ 2,365 | \$ 2,046,683 |
| Payroll taxes | 139,810 | 18,369 | 183 | 158,362 |
| Employee benefits | 357,841 | 32,437 | 452 | 390,730 |
| Total Personnel Costs | <u>2,304,515</u> | <u>288,260</u> | <u>3,000</u> | <u>2,595,775</u> |
| Advertising | 10,824 | 1,487 | - | 12,311 |
| Building maintenance | 7,768 | 1,371 | - | 9,139 |
| Client services | 8,086 | 453 | - | 8,539 |
| Communications | 66,363 | 11,500 | - | 77,863 |
| Contractual | 103,685 | 19,456 | - | 123,141 |
| Depreciation | 442 | 78 | - | 520 |
| DDRB and CCRB ARPA funding | - | - | 44,629 | 44,629 |
| Dues and subscriptions | 4,562 | 796 | - | 5,358 |
| Equipment rental | 9,593 | 1,693 | - | 11,286 |
| Fundraising and development | - | - | 1,855 | 1,855 |
| Harmon grant expense | - | - | 17,002 | 17,002 |
| Insurance | 16,955 | 2,992 | - | 19,947 |
| Mileage | 134,760 | 2,405 | - | 137,165 |
| Office | 91,643 | 13,783 | - | 105,426 |
| Rent | 97,692 | 17,240 | - | 114,932 |
| Scholarships | - | - | 1,000 | 1,000 |
| Seminars and conferences | 71,622 | 4,709 | - | 76,331 |
| Services for children, youth, and families | - | - | 14,903 | 14,903 |
| Team building | 214 | 11,359 | - | 11,573 |
| Total Expenses | <u>\$ 2,928,724</u> | <u>\$ 377,582</u> | <u>\$ 82,389</u> | <u>\$ 3,388,695</u> |

FAMILY ADVOCACY AND COMMUNITY TRAINING
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2024 AND 2023

| | 2024 | 2023 |
|---|-------------|-------------|
| Cash Flows From Operating Activities | | |
| Change in net assets | \$ 59,817 | \$ 297,667 |
| Adjustments to reconcile changes in net assets to net cash flows from operating activities: | | |
| Depreciation | 520 | 520 |
| Realized and unrealized (gains) / losses | (10,434) | (2,886) |
| (Increase) decrease in operating assets: | | |
| Accounts receivable | 151,229 | (181,421) |
| Prepaid expenses | 32,070 | 51 |
| Right of use asset | 61,336 | 61,270 |
| Due from employee | 2,400 | (4,263) |
| Increase (decrease) in operating liabilities: | | |
| Accounts payable | 112 | (17,200) |
| Accrued payroll expenses | 35,473 | 43,330 |
| Lease liability, current portion | 6,660 | (2,053) |
| Lease liability, net of current portion | (65,877) | (54,285) |
| Net cash flows from operating activities | 273,306 | 140,730 |
| Cash Flows From Investing Activities | | |
| Purchases of investments | (82,948) | (294,530) |
| Proceeds from sales of investments | 69,407 | 283,393 |
| Net cash flows from investing activities | (13,541) | (11,137) |
| Net change in cash and cash equivalents | 259,765 | 129,593 |
| Cash and cash equivalents, beginning of year | 456,971 | 327,378 |
| Cash and cash equivalents, end of year | \$ 716,736 | \$ 456,971 |
| Supplemental disclosure of cash flow information | | |
| Cash paid for: | | |
| Interest | \$ - | \$ - |
| Taxes | \$ - | \$ - |

FAMILY ADVOCACY AND COMMUNITY TRAINING
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

1. NATURE OF OPERATIONS

Family Advocacy and Community Training (the “Organization”) is a nonprofit organization incorporated May 1987 whose purpose is to enhance the opportunities and quality of life for children and adults with disabilities. The Organization achieves this objective through parent training, emotional support, direct advocacy, community education, self-advocacy, and navigation for those families in need in St. Charles, St. Louis, Jefferson, Lincoln, Franklin, and Warren Counties in Missouri. Program services are provided in the following principal areas:

Educational Advocacy – The Organization helps parents get their children’s needs met at school by assisting in Individualized Education Program meetings, 504 Plan meetings, and other school related issues. All advocates are SEAT certified by COPAA.

Family Support Program and Partnership with Families – The Organization provides Parent Support Partners. They attend school meetings with the family, locate resources, assist in setting goals and developing plans to achieve them, educate families on effective communication and provide a shoulder to lean on during stressful times. This is a peer parent to parent mentor model and all of the Parent Support Partners are certified by the National Federation of Families.

People First – This is an organization run by, and for, people who have a developmental disability and who want to affect positive change in society.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared in accordance with the provision of the Financial Accounting Standards Board (“FASB”), Accounting Standards Codification (the “FASB ASC”), which is the source of authoritative, non-governmental accounting principles generally accepted in the United States of America (“GAAP”). All references to authoritative accounting guidance contained in our disclosures are based on the general accounting topics within the FASB ASC.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

FAMILY ADVOCACY AND COMMUNITY TRAINING
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents, except for investments held in money market funds. All money market funds are recorded as investments.

Allowance for Credit Losses

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the Organization that are subject to the guidance in FASB ASC 326 were accounts receivable. The Organization adopted the standard effective July 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only.

Investments

The Organization records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statements of financial position. Net investment return (loss) is reported in the statements of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less investment management and custodial fees.

Property and Equipment

Property and equipment acquisitions with a cost in excess of \$2,000 are capitalized and recorded at cost, while maintenance and repairs are expensed as incurred. Donated assets are recorded at fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated assets to a specific purpose or period of time. When assets are sold or otherwise disposed of, the related cost and accumulated depreciation are removed from the accounts. Any gain or loss arising from such disposition is included as income or expense in the year of disposition.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized over the shorter of the life of the related assets or the term of the lease.

The estimated lives for computing depreciation and amortization on property and equipment are as follows:

| Classification | Years |
|------------------------|-------|
| Office furniture | 5-7 |
| Leasehold improvements | 5-7 |

FAMILY ADVOCACY AND COMMUNITY TRAINING
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

Long-Lived Asset Impairment

The Organization evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset are less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. No asset impairment was recognized during the years ended June 30, 2024.

Compensated Absences

Vacation is accrued per pay period and may be used with supervisor's approval after the accrual pay period is closed. Full-time staff accrue vacation time according to the following schedule:

| Years of Service | Annual Vacation Time |
|------------------|-------------------------|
| 0 - 9 | 15 days |
| 10 - 14 | 20 days |
| 15+ | 25 days |

Part-time staff accrue vacation days on a pro-rated basis, based on hours worked and length of service. Vacation time may be accrued and/or carried from one year to the next a maximum of 1½ times the annual accrual. Once the maximum accrual is met, additional vacation time will cease to accrue until the total is below the maximum accrual.

Support and Revenue

Contributions, including unconditional promises to give, are recorded as received. All contributions are available for unrestricted use unless specifically restricted by the donor. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Donor restricted contributions in which the restrictions are met within the same year as received are reported as contributions without donor restrictions in the accompanying financial statements.

Revenues are generally recognized when earned and realized or realizable, when persuasive evidence of an arrangement exists, delivery has occurred, or services have been rendered, the price is fixed and determinable, and collectability is reasonably assured. The core principle of ASC 606, *Revenue from Contracts with Customers*, is that an entity should recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. ASC 606 prescribes a five-step process to accomplish this core principle, including:

- Identification of the contract with the customer;
- Identification of the performance obligation(s) under the contract;
- Determination of transaction price;
- Allocation of the transaction price to the identified performance obligation(s); and
- Recognition of revenue as (or when) an entity satisfies the identified performance obligation(s).

**FAMILY ADVOCACY AND COMMUNITY TRAINING
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Functional Expense Allocation

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of activities. The schedules of functional expenses present the natural classification detail of expenses by function. Expenses that can be identified with a specific program and support are allocated directly according to their natural expenditure classification. Accordingly, costs have been allocated among the programs and supporting services benefited based on time and effort tracked by management.

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (“the Code”), except on net income derived from unrelated business activities as defined in the Code. Accordingly, the Organization files as a tax-exempt organization and no provision for income taxes has been included in the accompanying financial statements.

The Organization follows guidance issued by FASB on accounting standards for income taxes and has evaluated its tax positions, expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings, and believes that no provision for income taxes is necessary to cover any uncertain tax position. The Organization’s returns for tax years 2021 and later remain subject to examination by taxing authorities.

Operating Leases

The Organization adheres to ASC 842, *Leases*, which establishes a right-of use (ROU) model that requires a lessee to record a ROU asset and a lease liability on the Statement of Financial Position for all leases with original terms longer than 12 months. Refer to the Commitments and Contingencies footnotes below for lease disclosures.

3. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

| | June 30 | |
|---|--------------|--------------|
| | 2024 | 2023 |
| Cash and cash equivalents | \$ 697,234 | \$ 436,469 |
| Restricted cash | 19,502 | 20,502 |
| Investments | 393,922 | 369,947 |
| Accounts receivable | 489,212 | 640,441 |
| Total Financial Assets | 1,599,870 | 1,467,359 |
| Less: Amounts not available to be used within one year: | | |
| Amounts with donor purpose restrictions | (19,589) | (28,002) |
| Financial Assets Available to Meet Cash Needs For General Expenditures Within One Year | \$ 1,580,281 | \$ 1,439,357 |

**FAMILY ADVOCACY AND COMMUNITY TRAINING
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

4. FAIR VALUE MEASUREMENTS

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

- Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization can access at the measurement date.

- Level 2 Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

- Level 3 Unobservable inputs for the asset or liability. In these situations, the Organization develops inputs using the best information available in the circumstances.

The instrument's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for instruments measured at fair value:

- Level 1 Instruments consist exchange traded funds. These instruments are valued at the closing price reported on the active market where the individual securities are traded.

The following tables presents the fair value measurements of instruments recognized in the accompanying statements of financial position measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements are categorized. Cash and bank sweep balances are included in the totals below to reconcile with the investments balance on the accompanying statements of financial position.

| June 30, 2024 | | | | |
|-------------------------|------------|------------|---------|---------|
| Fair Value Measurements | | | | |
| | Total | Level 1 | Level 2 | Level 3 |
| Investments | \$ 393,922 | \$ 393,922 | \$ - | \$ - |
| June 30, 2023 | | | | |
| Fair Value Measurements | | | | |
| | Total | Level 1 | Level 2 | Level 3 |
| Investments | 369,947 | \$ 369,947 | \$ - | \$ - |

**FAMILY ADVOCACY AND COMMUNITY TRAINING
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

5. INVESTMENTS

A summary of the cost and fair value of the Foundation's investments as of June 30, are as follows. Cash and bank sweep balances are included in the totals below to reconcile with the investments balance on the accompanying statements of financial position.

| | 2024 | | |
|-----------------------|-------------------|---------------------|---------------|
| | Amortized Cost | Unrealized Gains | Fair Value |
| Cash and Bank Sweep | \$ 6,706 | \$ - | \$ 6,706 |
| Exchange Traded Funds | 355,808 | 31,408 | 387,216 |
| | \$ 362,514 | \$ 31,408 | \$ 393,922 |
| | 2023 | | |
| | Amortized Cost | Unrealized Gains | Fair Value |
| Cash and Bank Sweep | \$ 14,248 | \$ - | \$ 14,248 |
| Exchange Traded Funds | 326,982 | 28,717 | 355,699 |
| | \$ 341,230 | \$ 28,717 | \$ 369,947 |

6. PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2024 and 2023 is as follows:

| | 2024 | 2023 |
|--------------------------------|-----------|-----------|
| Office furniture | \$ 27,952 | \$ 27,952 |
| Less: Accumulated depreciation | (27,086) | (26,566) |
| Property and equipment, net | \$ 866 | \$ 1,386 |

Depreciation expense for the year ended June 30, 2024 and 2023 totaled \$497 and \$507, respectively.

7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2024 and 2023:

| | 2024 | 2023 |
|--|------------|------------|
| Purpose restricted net assets: | | |
| Dees scholarship | \$ 19,502 | \$ 20,502 |
| Harmon Grant | 87 | 7,500 |
| Total purpose restricted net assets | \$ 19,589 | \$ 28,002 |
| Time restricted net assets: | | |
| Contributions from funding agencies | \$ 469,836 | \$ 575,590 |
| Total time restricted net assets | \$ 469,836 | \$ 575,590 |
| Total net assets with donor restrictions | \$ 489,425 | \$ 603,592 |

**FAMILY ADVOCACY AND COMMUNITY TRAINING
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Changes in net assets with donor restrictions consist of the following:

| | For the Year Ended June 30, 2024 | | | |
|---|----------------------------------|-------------------|-------------------|-----------------------------|
| | Balance at June 30, 2023 | Additions | Deletions | Balance at June 30, 2024 |
| Dees Scholarship | \$ 20,502 | \$ - | \$ 1,000 | \$ 19,502 |
| Harmon Grant | 7,500 | 16,500 | 23,913 | 87 |
| CCRB – ARPA funding | - | 7,778 | 7,778 | - |
| Services for Children, Youth, and Families in Franklin County | - | 16,346 | 16,346 | - |
| Contributions from Funding Agencies | 575,590 | 469,836 | 575,590 | 469,836 |
| | <u>\$ 603,592</u> | <u>\$ 510,460</u> | <u>\$ 624,627</u> | <u>\$ 489,425</u> |
| | For the Year Ended June 30, 2023 | | | |
| | Balance at June 30, 2022 | Additions | Deletions | Balance at June 30, 2023 |
| Dees Scholarship | \$ 21,502 | \$ - | \$ 1,000 | \$ 20,502 |
| Harmon Grant | 7,001 | 17,500 | 17,001 | 7,500 |
| DDRB – ARPA funding | - | 16,798 | 16,798 | - |
| CCRB – ARPA findings | - | 27,831 | 27,831 | - |
| Services for Children, Youth, and Families in Franklin County | - | 14,903 | 14,903 | - |
| Contributions from Funding Agencies | 430,658 | 575,590 | 430,658 | 575,590 |
| | <u>\$ 459,161</u> | <u>\$ 652,622</u> | <u>\$ 508,191</u> | <u>\$ 603,592</u> |

Timing restrictions on net assets at year-end are due to when the Organization received the contributions from funding agencies. Contributions at year-end with time restrictions were subsequently received by the Organization and the net assets were released to net assets without donor restrictions.

8. PROGRAM AND PRIVATE REIMBURSEMENTS

The Organization receives funding from the Community and Children’s Resource Board of St. Charles County (CCRB); Developmental Disability Advocates (DDA); St. Louis Office for Developmental Disability Resources (DDR); Developmental Disabilities Resource Board (DDRB); Franklin County Community Resource Board (FCCRB); The Productive Living Board For St. Louis County Citizens with Developmental Disabilities (PLB); Warren County Developmental Disability Resource Board; and Compass Health Network. The Organization also receives service fees from various other sources such as parents and outside contacts. As the Organization receives a substantial amount of its support from governmental 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.

**FAMILY ADVOCACY AND COMMUNITY TRAINING
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

9. DONATED SERVICES AND IN-KIND CONTRIBUTIONS

Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the years ended June 30, 2024 and 2023, respectively.

10. BENEFIT PLAN

The Organization maintains a contributory retirement SIMPLE IRA plan for its employees. Under this plan, the Organization matches up to 3% of the employee's salary. The Organization matched \$33,572 and \$30,796 during the years ended June 30, 2024 and 2023, respectively.

11. RISKS AND UNCERTAINTIES

Financial Instruments, Credit Risk, and Market Risk

The Organization manages cash deposit concentration risk by placing cash with financial institutions believed by the Organization to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, the Organization has not experienced losses in any of these accounts.

Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies and foundations supportive of the mission. The Organization works with an investment advisor to implement their investment strategy. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Organization believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

Concentrations of Credit Risk

The Compass Health Family Support grant, DDRB Parent Partner grant, and DDRB Education Advocacy grant represents 38%, 21%, and 18%, respectively, of total support for the year, and 23%, 25%, and 28%, respectively, of the receivable balance at June 30, 2024.

The Compass Health Family Support grant, DDRB Parent Partner grant, and DDRB Education Advocacy grant represents 34%, 21%, and 17%, respectively, of total support for the year, and 17%, 29%, and 28%, respectively, of the receivable balance June 30, 2023.

12. COMMITMENTS AND CONTINGENCIES

Commitments

The Organization receives amounts from several funding agencies to provide services. The contracts specify rates of payment 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 failed to fulfill the conditions of the contract. 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
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023**

Operating Leases (ASC 842)

The Organization leases its office space under a noncancelable operating lease. Future minimum lease payments at June 30, 2024 are as follows:

| | |
|-------------------------------|-------------------|
| <u>June 30,</u> | |
| 2025 | \$ 113,438 |
| 2026 | 116,250 |
| 2027 | 117,187 |
| 2028 | <u>90,000</u> |
| | 436,875 |
| Amounts representing interest | <u>(142,386)</u> |
| Lease liability | <u>\$ 294,489</u> |

Lease expense for the years ended June 30, 2024 and 2023 totaled \$112,500 and \$110,313, respectively. The lease expires March 2028. The discount rate is 9.25%.

13. SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 28, 2024, the date which the financial statements were issued. No subsequent events necessitating financial statement accrual or disclosure were noted.

FAMILY ADVOCACY AND COMMUNITY TRAINING
SUPPLEMENTARY INFORMATION - SCHEDULE OF PROGRAM EXPENSES
YEAR ENDED JUNE 30, 2024

| | <i>Educational Advocacy</i> | | | | <i>Family Support</i> | | | | |
|--------------------------|-----------------------------|-------------------|------------------|-------------------|-----------------------|------------------|------------------|-------------------|---------------------|
| | <u>CCRB</u> | <u>DDRB</u> | <u>DDR</u> | <u>Total</u> | <u>Compass Health</u> | <u>DDR</u> | <u>FCCRB</u> | <u>PLB</u> | <u>Total</u> |
| Personnel costs: | | | | | | | | | |
| Salaries and wages | \$ 82,264 | \$ 408,644 | \$ 25,444 | \$ 516,352 | \$ 765,610 | \$ 25,443 | \$ 32,056 | \$ 112,395 | \$ 935,504 |
| Payroll taxes | 6,231 | 30,950 | 1,942 | 39,123 | 59,271 | 1,942 | 2,293 | 8,551 | 72,057 |
| Employee benefits | 14,320 | 82,819 | 6,965 | 104,104 | 154,548 | 6,964 | 177 | 22,378 | 184,067 |
| Total Personnel Costs | <u>102,815</u> | <u>522,413</u> | <u>34,351</u> | <u>659,579</u> | <u>979,429</u> | <u>34,349</u> | <u>34,526</u> | <u>143,324</u> | <u>1,191,628</u> |
| Advertising | 274 | 3,324 | 144 | 3,742 | 5,245 | 144 | 540 | 599 | 6,528 |
| Building maintenance | 209 | 1,604 | 110 | 1,923 | 3,363 | 109 | 206 | 455 | 4,133 |
| Client services | 68 | 521 | 109 | 698 | 3,659 | 108 | 46 | 450 | 4,263 |
| Communications | 1,575 | 12,174 | 827 | 14,576 | 25,660 | 826 | 1,575 | 3,437 | 31,498 |
| Contractual | 2,713 | 20,395 | 1,429 | 24,537 | 43,237 | 1,431 | 2,404 | 5,920 | 52,992 |
| Depreciation | 11 | 81 | 5 | 97 | 170 | 6 | 11 | 23 | 210 |
| Development | 73 | 563 | 39 | 675 | 1,179 | 38 | 73 | 159 | 1,449 |
| Dues and subscriptions | 106 | 817 | 55 | 978 | 1,711 | 56 | 105 | 231 | 2,103 |
| Equipment rental | 204 | 1,568 | 106 | 1,878 | 3,283 | 107 | 203 | 444 | 4,037 |
| Insurance | 420 | 3,238 | 221 | 3,879 | 7,476 | 220 | 420 | 917 | 9,033 |
| Mileage | 1,693 | 7,034 | 1,727 | 10,454 | 96,183 | 1,728 | 8,533 | 6,975 | 113,419 |
| Office | 1,427 | 16,828 | 749 | 19,004 | 24,112 | 749 | 1,462 | 3,168 | 29,491 |
| Rent | 2,137 | 17,938 | 1,220 | 21,295 | 37,549 | 1,221 | 2,327 | 5,078 | 46,175 |
| Seminars and conferences | 918 | 10,181 | 482 | 11,581 | 38,411 | 482 | 919 | 5,744 | 45,556 |
| Strategic planning | 263 | 2,024 | 138 | 2,425 | 4,238 | 138 | 263 | 573 | 5,212 |
| Team building | 51 | 393 | 27 | 471 | 823 | 27 | 51 | 111 | 1,012 |
| Total Expenses | <u>\$ 114,957</u> | <u>\$ 621,096</u> | <u>\$ 41,739</u> | <u>\$ 777,792</u> | <u>\$ 1,275,728</u> | <u>\$ 41,739</u> | <u>\$ 53,664</u> | <u>\$ 177,608</u> | <u>\$ 1,548,739</u> |

FAMILY ADVOCACY AND COMMUNITY TRAINING
SUPPLEMENTARY INFORMATION - SCHEDULE OF PROGRAM EXPENSES
YEAR ENDED JUNE 30, 2024

| | <i>Organizational Support</i> | | <i>Parent Partner</i> | | | | <i>People First</i> | | Total Program Expenses |
|--------------------------|-------------------------------|------------------|-----------------------|-------------------------|----------------------|-------------------|---------------------|------------------|-------------------------------|
| | Organization | Total | DDRB | Jefferson County | Warren County | Total | DDRB | Total | |
| Personnel costs: | | | | | | | | | |
| Salaries and wages | \$ 46,441 | \$ 46,441 | \$ 444,043 | \$ 47,729 | \$ 30,298 | \$ 522,070 | \$ 45,346 | \$ 45,346 | \$ 2,065,713 |
| Payroll taxes | 3,492 | 3,492 | 34,597 | 3,718 | 2,376 | 40,691 | 3,859 | 3,859 | 159,222 |
| Employee benefits | 8,118 | 8,118 | 104,900 | 11,554 | 6,309 | 122,763 | 8,289 | 8,289 | 427,341 |
| Total Personnel Costs | 58,051 | 58,051 | 583,540 | 63,001 | 38,983 | 685,524 | 57,494 | 57,494 | 2,652,276 |
| Advertising | 329 | 329 | 2,843 | 284 | 156 | 3,283 | 1,134 | 1,134 | 15,016 |
| Building maintenance | 249 | 249 | 1,860 | 216 | 118 | 2,194 | 225 | 225 | 8,724 |
| Client services | 79 | 79 | 3,036 | 400 | 54 | 3,490 | 281 | 281 | 8,811 |
| Communications | 1,886 | 1,886 | 14,185 | 1,679 | 892 | 16,756 | 1,698 | 1,698 | 66,414 |
| Contractual | 3,215 | 3,215 | 24,135 | 2,811 | 1,565 | 28,511 | 2,877 | 2,877 | 112,132 |
| Depreciation | 13 | 13 | 94 | 11 | 6 | 111 | 11 | 11 | 442 |
| Development | 87 | 87 | 652 | 76 | 41 | 769 | 914 | 914 | 3,894 |
| Dues and subscriptions | 127 | 127 | 946 | 110 | 60 | 1,116 | 204 | 204 | 4,528 |
| Equipment rental | 244 | 244 | 1,814 | 210 | 115 | 2,139 | 219 | 219 | 8,517 |
| Insurance | 503 | 503 | 3,745 | 435 | 238 | 4,418 | 453 | 453 | 18,286 |
| Mileage | 1,933 | 1,933 | 28,260 | 7,251 | 4,793 | 40,304 | 4,075 | 4,075 | 170,185 |
| Office | 1,712 | 1,712 | 13,415 | 1,526 | 808 | 15,749 | 1,832 | 1,832 | 67,788 |
| Rent | 2,785 | 2,785 | 20,937 | 2,407 | 1,318 | 24,662 | 2,510 | 2,510 | 97,427 |
| Seminars and conferences | 1,099 | 1,099 | 16,718 | 1,630 | 520 | 18,868 | 10,243 | 10,243 | 87,347 |
| Strategic planning | 313 | 313 | 2,342 | 272 | 149 | 2,763 | 283 | 283 | 10,996 |
| Team building | 61 | 61 | 455 | 53 | 29 | 537 | 124 | 124 | 2,205 |
| Total Expenses | <u>\$ 72,686</u> | <u>\$ 72,686</u> | <u>\$ 718,977</u> | <u>\$ 82,372</u> | <u>\$ 49,845</u> | <u>\$ 851,194</u> | <u>\$ 84,577</u> | <u>\$ 84,577</u> | <u>\$ 3,334,988</u> |

FAMILY ADVOCACY AND COMMUNITY TRAINING
SUPPLEMENTARY INFORMATION - SCHEDULE OF PROGRAM EXPENSES
YEAR ENDED JUNE 30, 2023

| | <u>Educational Advocacy</u> | | | | <u>Family Support</u> | | | |
|--------------------------|-----------------------------|-------------------|------------------|-------------------|-----------------------|------------------|-------------------|---------------------|
| | <u>CCRB</u> | <u>DDRB</u> | <u>DDR</u> | <u>Total</u> | <u>Compass Health</u> | <u>DDR</u> | <u>PLB</u> | <u>Total</u> |
| Personnel costs: | | | | | | | | |
| Salaries and wages | \$ 30,921 | \$ 358,703 | \$ 26,246 | \$ 415,870 | \$ 672,607 | \$ 26,246 | \$ 99,745 | \$ 798,598 |
| Payroll taxes | 2,295 | 27,662 | 2,095 | 32,052 | 51,842 | 2,095 | 7,898 | 61,835 |
| Employee benefits | 4,064 | 73,041 | 3,434 | 80,539 | 131,557 | 3,435 | 21,713 | 156,705 |
| Total Personnel Costs | <u>37,280</u> | <u>459,406</u> | <u>31,775</u> | <u>528,461</u> | <u>856,006</u> | <u>31,776</u> | <u>129,356</u> | <u>1,017,138</u> |
| Advertising | 171 | 2,276 | 224 | 2,671 | 3,847 | 224 | 496 | 4,567 |
| Building maintenance | 96 | 1,311 | 114 | 1,521 | 3,023 | 114 | 457 | 3,594 |
| Client services | - | 6 | 17 | 23 | 2,894 | 18 | 784 | 3,696 |
| Communications | 880 | 11,425 | 959 | 13,264 | 25,572 | 958 | 3,834 | 30,364 |
| Contractual | 1,249 | 17,431 | 1,637 | 20,317 | 40,691 | 1,636 | 6,147 | 48,474 |
| Depreciation | 6 | 74 | 7 | 87 | 172 | 6 | 26 | 204 |
| Dues and subscriptions | 63 | 758 | 67 | 888 | 1,754 | 66 | 265 | 2,085 |
| Equipment rental | 120 | 1,624 | 140 | 1,884 | 3,699 | 141 | 561 | 4,401 |
| Insurance | 225 | 2,852 | 249 | 3,326 | 6,606 | 250 | 998 | 7,854 |
| Mileage | 1,006 | 8,595 | 1,175 | 10,776 | 73,548 | 1,176 | 6,586 | 81,310 |
| Office | 1,190 | 18,576 | 1,151 | 20,917 | 33,364 | 1,151 | 5,946 | 40,461 |
| Rent | 1,336 | 16,429 | 1,436 | 19,201 | 37,983 | 1,437 | 5,747 | 45,167 |
| Seminars and conferences | 247 | 16,857 | 653 | 17,757 | 23,286 | 654 | 2,443 | 26,383 |
| Team building | - | 37 | 3 | 40 | 84 | 3 | 13 | 100 |
| Total Expenses | <u>\$ 43,869</u> | <u>\$ 557,657</u> | <u>\$ 39,607</u> | <u>\$ 641,133</u> | <u>\$ 1,112,529</u> | <u>\$ 39,610</u> | <u>\$ 163,659</u> | <u>\$ 1,315,798</u> |

FAMILY ADVOCACY AND COMMUNITY TRAINING
SUPPLEMENTARY INFORMATION - SCHEDULE OF PROGRAM EXPENSES
YEAR ENDED JUNE 30, 2023

| | <u>Organizational Support</u> | | <u>Parent Partner</u> | | | | <u>People First</u> | | <u>Total Program Expenses</u> |
|--------------------------|-------------------------------|------------------|-----------------------|-----------------------------|--------------------------|-------------------|---------------------|------------------|---------------------------------------|
| | <u>PLB</u> | <u>Total</u> | <u>DDRB</u> | <u>Jefferson County</u> | <u>Warren County</u> | <u>Total</u> | <u>DDRB</u> | <u>Total</u> | |
| Personnel costs: | | | | | | | | | |
| Salaries and wages | \$ 54,542 | \$ 54,542 | \$ 418,193 | \$ 41,671 | \$ 31,643 | \$ 491,507 | \$ 46,347 | \$ 46,347 | \$ 1,806,864 |
| Payroll taxes | 4,135 | 4,135 | 32,676 | 3,272 | 2,349 | 38,297 | 3,491 | 3,491 | 139,810 |
| Employee benefits | 8,366 | 8,366 | 90,309 | 9,337 | 6,057 | 105,703 | 6,528 | 6,528 | 357,841 |
| Total Personnel Costs | 67,043 | 67,043 | 541,178 | 54,280 | 40,049 | 635,507 | 56,366 | 56,366 | 2,304,515 |
| Advertising | 248 | 248 | 2,743 | 238 | 149 | 3,130 | 208 | 208 | 10,824 |
| Building maintenance | 227 | 227 | 1,878 | 219 | 137 | 2,234 | 192 | 192 | 7,768 |
| Client services | 1 | 1 | 2,670 | 1,460 | 235 | 4,365 | 1 | 1 | 8,086 |
| Communications | 1,917 | 1,917 | 16,219 | 1,840 | 1,150 | 19,209 | 1,609 | 1,609 | 66,363 |
| Contractual | 2,724 | 2,724 | 25,024 | 2,760 | 1,814 | 29,598 | 2,572 | 2,572 | 103,685 |
| Depreciation | 13 | 13 | 107 | 12 | 8 | 127 | 11 | 11 | 442 |
| Dues and subscriptions | 133 | 133 | 1,087 | 127 | 80 | 1,294 | 162 | 162 | 4,562 |
| Equipment rental | 307 | 307 | 2,305 | 289 | 170 | 2,764 | 237 | 237 | 9,593 |
| Insurance | 489 | 489 | 4,096 | 472 | 299 | 4,867 | 419 | 419 | 16,955 |
| Mileage | 865 | 865 | 28,108 | 7,391 | 4,703 | 40,202 | 1,607 | 1,607 | 134,760 |
| Office | 2,085 | 2,085 | 19,733 | 2,188 | 1,263 | 23,184 | 4,996 | 4,996 | 91,643 |
| Rent | 2,873 | 2,873 | 23,555 | 2,758 | 1,724 | 28,037 | 2,414 | 2,414 | 97,692 |
| Seminars and conferences | 752 | 752 | 15,472 | 2,116 | 452 | 18,040 | 8,690 | 8,690 | 71,622 |
| Team building | 6 | 6 | 53 | 6 | 4 | 63 | 5 | 5 | 214 |
| Total Expenses | <u>\$ 79,683</u> | <u>\$ 79,683</u> | <u>\$ 684,228</u> | <u>\$ 76,156</u> | <u>\$ 52,237</u> | <u>\$ 812,621</u> | <u>\$ 79,489</u> | <u>\$ 79,489</u> | <u>\$ 2,928,724</u> |

**FAMILY ADVOCACY AND COMMUNITY TRAINING
SUPPLEMENTARY INFORMATION - UNIT COST REPORT
YEAR ENDED JUNE 30, 2024**

| | Total | Management and General | Organizational Support | Compass Health - Family Support | CCRB - Educational Advocacy | DDRB - Educational Advocacy | DDRB - Parent Partner | DDRB - People First | FCCRB - Family Support | DDR - Educational Advocacy | DDR - Family Support | Jefferson County - Parent Partner | PLB - Family Support | Warren County - Parent Partner |
|--|--------------|------------------------|------------------------|---------------------------------|-----------------------------|-----------------------------|-----------------------|---------------------|------------------------|----------------------------|----------------------|-----------------------------------|----------------------|--------------------------------|
| Personnel costs: | | | | | | | | | | | | | | |
| Salaries and wages | \$ 2,324,799 | \$ 259,086 | \$ 46,441 | \$ 765,610 | \$ 82,264 | \$ 408,644 | \$ 444,043 | \$ 45,346 | \$ 32,056 | \$ 25,444 | \$ 25,443 | \$ 47,729 | \$ 112,395 | \$ 30,298 |
| Payroll taxes | 179,309 | 20,087 | 3,492 | 59,271 | 6,231 | 30,950 | 34,597 | 3,859 | 2,293 | 1,942 | 1,942 | 3,718 | 8,551 | 2,376 |
| Employee benefits | 464,649 | 37,308 | 8,118 | 154,548 | 14,320 | 82,819 | 104,900 | 8,289 | 177 | 6,965 | 6,964 | 11,554 | 22,378 | 6,309 |
| Total Personnel Costs | 2,968,757 | 316,481 | 58,051 | 979,429 | 102,815 | 522,413 | 583,540 | 57,494 | 34,526 | 34,351 | 34,349 | 63,001 | 143,324 | 38,983 |
| Advertising | 17,044 | 2,028 | 329 | 5,245 | 274 | 3,324 | 2,843 | 1,134 | 540 | 144 | 144 | 284 | 599 | 156 |
| Building maintenance | 10,264 | 1,540 | 249 | 3,363 | 209 | 1,604 | 1,860 | 225 | 206 | 110 | 109 | 216 | 455 | 118 |
| Client services | 10,269 | 1,458 | 79 | 3,659 | 68 | 521 | 3,036 | 281 | 46 | 109 | 108 | 400 | 450 | 54 |
| Communications | 78,053 | 11,639 | 1,886 | 25,660 | 1,575 | 12,174 | 14,185 | 1,698 | 1,575 | 827 | 826 | 1,679 | 3,437 | 892 |
| Contractual | 131,920 | 19,788 | 3,215 | 43,237 | 2,713 | 20,395 | 24,135 | 2,877 | 2,404 | 1,429 | 1,431 | 2,811 | 5,920 | 1,565 |
| Depreciation | 520 | 78 | 13 | 170 | 11 | 81 | 94 | 11 | 11 | 5 | 6 | 11 | 23 | 6 |
| Development | 3,894 | - | 87 | 1,179 | 73 | 563 | 652 | 914 | 73 | 39 | 38 | 76 | 159 | 41 |
| Dues and subscriptions | 5,311 | 783 | 127 | 1,711 | 106 | 817 | 946 | 204 | 105 | 55 | 56 | 110 | 231 | 60 |
| Equipment rental | 10,020 | 1,503 | 244 | 3,283 | 204 | 1,568 | 1,814 | 219 | 203 | 106 | 107 | 210 | 444 | 115 |
| Fundraising and development | 878 | 878 | - | - | - | - | - | - | - | - | - | - | - | - |
| Insurance | 21,390 | 3,104 | 503 | 7,476 | 420 | 3,238 | 3,745 | 453 | 420 | 221 | 220 | 435 | 917 | 238 |
| Mileage | 173,765 | 3,580 | 1,933 | 96,183 | 1,693 | 7,034 | 28,260 | 4,075 | 8,533 | 1,727 | 1,728 | 7,251 | 6,975 | 4,793 |
| Office | 80,727 | 12,939 | 1,712 | 24,112 | 1,427 | 16,828 | 13,415 | 1,832 | 1,462 | 749 | 749 | 1,526 | 3,168 | 808 |
| Rent | 114,620 | 17,193 | 2,785 | 37,549 | 2,137 | 17,938 | 20,937 | 2,510 | 2,327 | 1,220 | 1,221 | 2,407 | 5,078 | 1,318 |
| Seminars and conferences | 94,134 | 6,787 | 1,099 | 38,411 | 918 | 10,181 | 16,718 | 10,243 | 919 | 482 | 482 | 1,630 | 5,744 | 520 |
| Strategic planning | 12,937 | 1,941 | 313 | 4,238 | 263 | 2,024 | 2,342 | 283 | 263 | 138 | 138 | 272 | 573 | 149 |
| Team building | 11,010 | 8,805 | 61 | 823 | 51 | 393 | 455 | 124 | 51 | 27 | 27 | 53 | 111 | 29 |
| Subtotal | 3,745,513 | 410,525 | 72,686 | 1,275,728 | 114,957 | 621,096 | 718,977 | 84,577 | 53,664 | 41,739 | 41,739 | 82,372 | 177,608 | 49,845 |
| Support and Administration Cost Allocation | | (410,525) | 8,947 | 157,038 | 14,151 | 76,455 | 88,503 | 10,411 | 6,606 | 5,138 | 5,138 | 10,140 | 21,863 | 6,135 |
| Total Expenses | 3,745,513 | \$ - | \$ 81,633 | \$ 1,432,766 | \$ 129,108 | \$ 697,551 | \$ 807,480 | \$ 94,988 | \$ 60,270 | \$ 46,877 | \$ 46,877 | \$ 92,512 | \$ 199,471 | \$ 55,980 |
| Total Fundraising and development expenses | 56,043 | | | | | | | | | | | | | |
| Total agency expenses | \$ 3,801,556 | | | | | | | | | | | | | |
| Units Provided | | | | | | 8,583.00 | 10,760.00 | | | 171.50 | 689.25 | 1,345.75 | 2,664.00 | |
| Unit Cost - Actual | | | | | | \$ 81.27 | \$ 75.04 | | | \$ 273.34 | \$ 68.01 | \$ 68.74 | \$ 74.88 | |