



**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY**

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Accounting Solutions Group, LLC
816-646-9502

7001 N. Locust Street, Suite B-206
Gladstone, MO 64118

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY**

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**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY**

DECEMBER 31, 2020

BOARD OF DIRECTORS

Gary Steinman

Stephen Elliott

Rick White

Pat Schoenrade

Alan Naylor

James Gottstein

Robert Sevier

Janet White

* * * * *

ADMINISTRATIVE DIRECTOR

Sonja Bennett



Independent Auditor's Report

The Board of Directors
Developmental Disabilities Resource
Board of Clay County
Liberty, Missouri 64068

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Developmental Disabilities Resource Board of Clay County (DDRB) as of and for the year ended December 31, 2020, which collectively comprise DDRB's basic 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 the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards

require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 DDRB'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 DDRB'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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund and the aggregate remaining fund information of DDRB as of December 31, 2020, the respective changes in modified cash basis financial position and, where applicable, cash flows thereon for the year then ended in conformity with the basis of accounting described in Note 2.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole that collectively comprise DDRB's basic financial statements. The budgetary comparison information presented in the table of contents under the heading Supplementary Information is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the modified cash basis financial statements or to the modified cash basis financial statements themselves, and other additional procedures in accordance with auditing generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole, on the basis of accounting described in Note 2.

Report on Other Information

Our audit was conducted for the purpose of forming opinions on the modified cash basis financial statements as a whole that collectively comprise DDRB's modified cash basis financial statements. The management's discussion and analysis is presented for purposes of additional analysis and is not a required part of the modified cash basis financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the modified cash basis financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describe the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Accounting Solutions Group LLC

Accounting Solutions Group, LLC

March 25, 2021
Kansas City, Missouri

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY**

Management's Discussion and Analysis

December 31, 2020

As management of Developmental Disabilities Resource Board of Clay County (DDRB), we offer readers this narrative overview and analysis of the financial activities of DDRB for the year ended December 31, 2020.

Financial Highlights

- The assets of DDRB exceeded its liabilities at the close of the calendar year by \$11,651,932 (net position). The unrestricted net position was \$3,749,023 at year end. The Board has designated \$6,495,572 as a reserve for future expenditures. The Board has established a policy of 100% of the prior year expenditures for a reserve account.
- The Government Fund Statement of Revenues, Expenditures and Changes in Fund Balance showed an increase of \$1,874,266. This compares with an increase in net position of \$1,270,071 in 2019. Program expenditures were consistent year over year.
- DDRB's had no liabilities as of 2020 year end.
- DDRB received \$4,136,888 from the State of Missouri for services provided by the Center for Human Services for targeted case management and \$62,010 for case management during the year. This was an increase in service fees of \$182,377 over 2019. This was the tenth year that services were provided under the contract. Targeted case management's excess of revenue over expenses totaled \$677,749 in 2020, which compares favorably with 2019. The number of Clay County residents served through the Targeted Case Management and Case Management program continues to increase serving in excess of 1300, individuals in 2020 with approximately 70% receiving funds through Medicaid. Due to the global pandemic and ensuing "stay home" orders issued in Clay County, the CHS staff were creative in the ways they reached out and stayed in touch with their clients and coordinated the needed services for each individual.
- No capital assets were purchased during 2020. Depreciation of \$64,379 was recorded during 2020.
- DDRB committed \$910,000 in 2017 to Life Unlimited for new residential housing. In 2017 and 2018 a portion of those funds were expended in the amount of \$524,441. In 2019 additional funds in the amount of \$246,114 were expended. The third and final home was completed in 2020 and the grant paid in full with the final payment of \$131,44. The total funding for this project was \$910,000.

Overview of the Financial Statements

This discussion and analysis are provided as an introduction to the basic financial statements. The basic financial statements consist of three components: government-wide financial statements, fund financial statements and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The *government-wide financial statements* are a broad overview of DDRB finances in a manner similar to a private business.

The *statement of net position* presents all of DDRB's assets and liabilities with the difference between the two reported as *net position*. Net position is an important measure of DDRB's overall financial health. The increases and decreases in net position can be monitored to determine whether DDRB's financial position is improving or deteriorating.

The *statement of activities* presents information showing how DDRB's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs.

The governmental activities for DDRB include primarily the receipt of taxes from the County and the funding of not-for-profit organizations that provide services to individuals with developmental disabilities. DDRB has no business-type activities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. DDRB uses fund accounting to ensure compliance with finance-related requirements. All of DDRB funds are classified as governmental activities.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating DDRB's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and

the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also contains certain required supplementary information regarding budgetary data.

Government-wide Financial Analysis

The following table reflects the condensed Schedule of Net position as of December 31:

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Cash and Certificate of Deposit	\$10,244,595	\$8,372,172
Capital Assets, Net of Depreciation	<u>1,407,337</u>	<u>1,471,716</u>
Total Assets	<u>\$11,651,932</u>	<u>\$9,843,888</u>
Current Liabilities	\$ -	\$ 1,843
Net Position		
Invested in Capital Assets, Net of Debt	1,407,337	1,471,716
Board Designated	6,495,572	6,438,407
Unrestricted	<u>3,749,023</u>	<u>1,931,922</u>
Total Net Position	<u>11,651,932</u>	<u>9,842,045</u>
Total Net Position and Liabilities	<u>\$11,651,932</u>	<u>\$9,843,888</u>

Capital assets (land, buildings and equipment) represent 12% of the total assets. DDRB uses these capital assets to provide services to consumers; consequently, these assets are not available for future spending.

A portion of DDRB’s net position has been set aside by the Board as in Board Designated General Funds.

Changes in Net Position

The following table reflects the revenues and expenses from DDRB's activities for the years ended December 31:

	<u>Governmental Activities</u>		
	<u>2020</u>	<u>2019</u>	<u>Change</u>
Revenues			
Program Revenues			
Operating Grants and Rent	\$ 500,401	\$ 572,935	\$ (72,534)
Case Management Services	4,198,898	3,674,578	524,320
General Revenues			
Property Taxes	5,624,219	5,020,375	603,844
Interest	184,928	163,762	21,166
Gain on Sale of Asset	0	119,276	(119,276)
Other	<u>0</u>	<u>43,532</u>	<u>(43,532)</u>
Total Revenue	10,508,446	9,594,458	598,897
Expenses			
Program Support	4,853,314	5,315,616	(462,302)
Case Management Services	3,569,604	3,063,996	505,608
Administration and Other	<u>275,641</u>	<u>277,492</u>	<u>(1,851)</u>
Total Expenses	<u>8,698,559</u>	<u>8,657,104</u>	<u>41,455</u>
Increase (Decrease) in Net Position	1,809,887	937,354	872,533
Net Position, Beginning of Year	<u>9,842,045</u>	<u>8,904,691</u>	<u>937,354</u>
Net Position, End of Year	<u>\$11,651,932</u>	<u>\$9,842,045</u>	<u>\$1,809,887</u>

General Revenues and Targeted Case Management fees increased DDRB's net position by \$1,845,840. Property taxes, the largest governmental revenue category, was \$5,624,219. For the calendar year ended December 31, 2020, revenues totaled \$10,508,446 or an increase of \$598,897 over 2019. The increase came from property taxes and targeted case management fees.

Financial Analysis of DDRB's Funds

The General Fund or Board Designated Fund is the only operating fund of DDRB. The fund balance at December 31, 2020, was \$6,495,572. The larger the fund balance in relation to expenditures, the better DDRB is able to meet future needs of the agencies. DDRB recognizes the need for a large fund balance that can adequately absorb any downturn in economic events, a public health crisis, such as the 2020 Coronavirus Global Pandemic, or other catastrophic event to avoid changes and reductions in service levels and to ensure the long-term health of the agencies providing services to Clay County residents.

Program Funding

The year of 2020 is a unique year in history in that the entire world was hit with the Coronavirus (CoViD19) Pandemic. Businesses had to temporarily close in order to slow the spread of the virus. Many employees were required to work remotely or in the case with most of the DD/ID community, just stay home. The normal delivery of services for our clients was altered as well. Many were forced to remain home with little or no contact with family or friends; children were unable to attend their preschool and therapy programs. By later summer, early fall some employees were able to return to work, some children were able to return to school and some services delivered. Very few were able to deliver at their pre-pandemic anticipated levels.

The DDRB Board made the decision in March of 2020 to provide full funding (CoViD19 Service Relief), where reasonable, to all the agencies and programs to ensure they remained financially viable to provide services at the end of the pandemic. The board expended \$4,381,365 in purchase of service-related expenses with almost 36% of that total being CoViD19 Service Relief funding.

The Board also agreed to set aside \$500,000 for pandemic related extraordinary expenses (CoViD19 Related Extraordinary Expense Grant). The board paid \$235,766 in extraordinary expenses related to the pandemic in 2020.

During 2020, DDRB provided funding to the following organizations and/or programs:

DDRB has a contract with the State of Missouri, Department of Mental Health, Division of Developmental Disabilities to provide matching funds of approximately 40% under the **Partnership for Hope Waiver**. The DDRB matching agreement funds paid in 2020 was \$119,159. This agreement will continue in 2021.

Life Unlimited LLC – Residential Services and Supports

Life Unlimited is a not-for-profit organization that operates day habilitation, residential and community services for citizens who are developmentally disabled. Their mission is to maximize the capability of these individuals so that they can manage their own lives and minimize dependence on others.

Life Unlimited programs include six group homes, three supervised apartment living programs, a community support program, an individualized supported living program and a community services program which provides youth and adult therapeutic leisure activities. Some consumers residing in Life Unlimited facilities are funded with a Medicaid Waiver Match Contribution Contract with the Department of Mental Health.

Life Unlimited My Day program was designed for adults with developmental disabilities who need or prefer a special individualized program, such as those who have retired from workshops, competitive employment and/or other day programs. Most consumers participating in Life Unlimited day programs are funded with a Medicaid Waiver Match Contribution

Contract with the Department of Mental Health and therefore no funding is required from DDRB for the program.

Funding of Life Unlimited was as follows:

<u>Description of Service</u>	
Apartment/ISL/Group Home Programs	\$ 124,988
Community Support/ILAP Programs	164,424
Maintenance (Personnel, Repairs, Supplies, Vehicle)	48,358
Therapeutic Community Recreation	364,691
Employment Services	32,907
CoViD19 Related Extraordinary Expense Grant	97,147
New Home Project	<u>131,444</u>
	<u>\$950,063</u>

TNC Community – Residential Services & Support

TNC Community is a not-for-profit organization providing residential services, health care oversight, nutritional programs, occupational and physical therapy and community integration for persons with developmental disabilities. They serve nine residents in one group home located in Clay County that is staffed 24 hours per day, 7 days per week. Many residents are dually diagnosed; in addition to their developmental disabilities, they have other issues including orthopedic impairments, blindness and seizure disorders. Because many of these individuals are considered medically fragile, they are unable to participate in workshop or day habilitation programs. TNC direct care staff members develop activities that are meaningful such as recreational, entertainment and social outings. TNC also operates one ISL (Individual Supported Living) home in Clay County serving a total of three persons.

Funding provided to TNC Community is as follows:

<u>Description of Service</u>	
Residential Service Supports	\$ 42,264
CoViD19 Related Extraordinary Expense Grant	<u>35,501</u>
	<u>\$ 77,765</u>

Vocational Services, Inc. - Employment

Vocational Services, Inc. is a not-for-profit organization providing employment and training opportunities to citizens with developmental disabilities. VSI performs subcontract services for various industries, enabling consumers to become gainfully employed in a sheltered workshop environment. The Supported Employment program provides assistance to individuals with disabilities to obtain and maintain competitive employment through job assessment, job development and follow-along. Some Supported Employment consumers are funded with assistance from Vocational Rehabilitation. The Work and Personal Services Program provides employment and community integration opportunities for consumers who cannot produce at acceptable levels, have disruptive behaviors or whose disabilities have advanced to a point of needing special programming.

Funding to Vocational Services was as follows:

Description of Service

Workshop	\$ 944,569
Rehabilitation	227,445
Supported Employment	96,782
Work and Personal Services	<u>361,927</u>
	<u>\$1,630,722</u>

Della Lamb Community Services - Transportation

Della Lamb Community Services is a not-for-profit organization that provides curb-to-curb transportation through a sub-contract with Citywide Transportation to three sheltered workshops and two day habilitation programs in Clay County. The organization also provides Supported Employment Transportation for individuals who live in their own homes and work in competitive positions in the community. Some Supported Employment consumers are funded with a Medicaid Waiver Match Contribution Contract with the Department of Mental Health. These funds along with Missouri Department of Transportation MEHTAP (Missouri Elderly and Handicapped Transportation Assistance Program) grant are used to offset the cost of transportation services.

Funding provided by DDRB was as follows:

Description of Service

Workshop/Day Program Transportation	\$813,663
Supported Employment Transportation	171,502
CoViD19 Related Extraordinary Expense Grant	<u>50,000</u>
	<u>\$ 1,035,165</u>

Easterseals Midwest - Developmental Preschool/Special Education/Therapy Programs

Easterseals Midwest expanded their programming in 2002 to offer early intervention services for preschool children with developmental disabilities. Services include on-site special education/developmental preschool, nursing support and therapeutic services (occupational, speech and physical therapy). The program expanded in 2019 to include a Para-Educator to better equip the children preparing to advance to the public-school programs. The program also offers therapeutic services to children in family-identified locations. The program was expanded in 2016 to include children diagnosed with Autism with the number of diagnosed children participating rising annually. Easterseals made a financial decision in 2020 to close the developmental preschool. The program operated and DDRB funded through July. The autism support programs will continue.

Funding provided to Easterseals Midwest early intervention, therapy and autism related services was as follows:

Description of Service

Therapy Programs	\$ 54,175
Family Support Individual/Group	100,594
Special Education/Developmental Preschool	117,544
Para-Educator	12,263
CoViD19 Related Extraordinary Expense Grant	<u>15,003</u>
	<u>\$ 299,580</u>

Northland Early Education Center - Developmental Preschool/Special Education

Northland Early Education Center is a not-for-profit organization that offers educational and therapeutic services (occupational, speech and physical therapy) to children birth to five years with developmental disabilities within an inclusive setting. The program teaches social and motor skills in preparation for regular school. In 2019 they completed a remodel of the existing classrooms as well as construction of an addition to the building and playground space. This allowed the program to serve more children and clear a long-standing wait list.

Funding provided to Northland Early Education Center was as follows:

Description of Service

Early Education Program	\$ 389,524
Before & After School Program	19,782
Therapy Programs	37,363
Special Instruction	5,440
CoViD19 Related Extraordinary Expense Grant	<u>5,000</u>
	<u>\$ 502,803</u>

Alphapointe - Employment Support

Alphapointe is a not-for-profit organization that assists legally blind, visually impaired and developmentally disabled individuals with visual impairment to maintain dignity and independence by providing employment and support services. The program provides for support of up to eight individuals in Clay County started January 1, 2009. In 2020 DDRB supported four Clay County youths transitioning from high school to adulthood in a technology training program.

Funding provided to Alphapointe was as follows:

Description of Service

Work Adjustment Center	\$ 10,309
Youth Services Program	<u>2,067</u>
	<u>\$ 12,376</u>

Children’s Center for the Visually Impaired - Developmental Preschool/Special Education

The Children’s Center for the Visually Impaired is a not-for-profit organization that prepares developmentally disabled children with visual impairments to function at their highest potential in the sighted world. The program for support of up to fifty individuals in Clay County started January 1, 2010. The program provided for supported of up twenty-five children in 2020.

Funding provided to Children’s Center for the Visually Impaired was as follows:

<u>Description of Service</u>	
Therapy	\$ 139,697
CoViD19 Related Extraordinary Expense Grant	<u>25,000</u>
	<u>\$ 164,697</u>

Ability KC – Employment Support

Ability KC is a not-for-profit provider of extended employment, vocational rehabilitation and outpatient medical services. The program supports two individuals from Clay County.

Funding provided to Ability KC was as follows:

<u>Description of Service</u>	
Workshop	\$ 4,044
CoViD19 Related Extraordinary Expense Grant	<u>1,000</u>
	<u>\$ 5,044</u>

Northland Therapeutic Riding Center – Therapeutic Horseback Riding

The Northland Therapeutic Riding Center is a not-for-profit organization founded in 2000 in response to a strong community need for therapeutic riding. NTRC focuses on improving the quality of life of children and adults with developmental disabilities through equine-oriented therapy and activities. The approved funding provided for services for up to sixty-five riders and four riding sessions throughout the year.

Funding for Northland Therapeutic Riding Center was as follows:

<u>Description of Service</u>	
Therapeutic Horseback Riding	\$ 52,622
CoViD19 Related Extraordinary Expense Grant	<u>7,115</u>
	<u>\$ 59,737</u>

**University of Missouri Kanas City Institute for Human Development-
Adult Continuing Education for Persons with Developmental Disabilities (ACED)**

The UMKC ACED program has served Jackson County for several years. In 2019 Clay and Platte County joined together to support a program for the Northland. The mission of the program is to offer adults with development disabilities the opportunity to attend non-credited classes in an integrated, adult education setting. The approved funding provided for up to 90 participants in the spring and fall semesters.

The program opened with a spring offering 12 classes each session on Saturday which were filled to capacity. The classes were developed to encourage individual goals by participating in courses designed to improve life skills and enhancing life experiences. They were able to complete the session prior to the pandemic shut down. The staff was innovative during the fall session utilizing ZOOM classes and outdoor venues and such to accommodate the pandemic requirements of masks and social distancing. This did reduce their venue expenses which they in turn passed on to the DDRB.

Funding for UMKC ACED was as follows:

<u>Description of Service</u>	
Adult Continuing Education	\$ 33,568
	<u>\$ 33,568</u>

Center for Human Service/Case Management

The Targeted Case Management program was started in 2011. DDRB contracted with the Missouri Department of Mental Health (DMH), Division of Developmental Disabilities to provide targeted case management (TCM) and case management (CM) for people with developmental disabilities in Clay County. Targeted case management refers to services provided for Medicaid eligible clients while case management refers to services provided for clients not eligible for Medicaid. DMH made a change in this program and discontinued paying for any services to non-Medicaid individuals. The DDRB elected to continue to provide the services and with funds from the targeted case management service fees. DMH initiated a program in which a small quarterly fee of \$90 per person was paid for case management to non-Medicaid residents receiving autism support services.

DDRB sub-contracted with Center for Human Service (CHS) formerly known as Children’s Therapy Center, Sedalia, Missouri, to provide this service. There are 46 CHS personnel who perform these services at the administrative facility owned by DDRB in Clay County plus additional administrative support staff in Sedalia serving over 1300 clients in 2020. DDRB received \$4,136,888 for targeted case management services and \$62,010 for case management services in 2020.

DDRB paid CHS for targeted case and case management services in 2019 as follows:

<u>Description of Service</u>	
Targeted Case Management	\$ 3,100,268
Case Management	<u>400,129</u>
	\$3,500,397

Requests for Information

This financial report is designed to provide the reader a general overview of DDRB's finances. Questions or requests for more information concerning any of the information provided in this report should be directed to Sonja Bennett, Administrative Director, Developmental Disabilities Resource Board of Clay County, 920 South Kent, Suite B, Liberty, Missouri 64068.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
For The Year Ended December 31, 2020**

Governmental

ASSETS

Cash and Cash Equivalents	\$ 1,359,595
Certificates of Deposit	8,885,000
Capital Assets, Net of Depreciation	<u>1,407,337</u>
Total Assets	<u>\$ 11,651,932</u>

LIABILITIES

Payroll Taxes	<u>-</u>
Total Liabilities	<u>-</u>

NET POSITION

Invested in Capital Assets, Net of Related Debt	1,407,337
Restricted for:	
Board Designated	6,495,572
Unrestricted	<u>3,749,023</u>
Total Net Position	<u>11,651,932</u>
Total Liabilities and Net Position	<u>\$ 11,651,932</u>

See accompanying notes to basic financial statements.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
STATEMENT OF ACTIVITY - MODIFIED CASH BASIS
For The Year Ended December 31, 2020**

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES				
Program Support Expenditures	\$ (4,853,314)	\$ 196,194	\$ -	\$ (4,657,120)
Case Management Services	(3,569,604)	4,198,898	-	629,294
Payroll and Benefits	(88,869)	-	-	(88,869)
Administrative and Other	(20,383)	-	-	(20,383)
Insurance	(18,266)	-	-	(18,266)
Property Expenses	(83,744)	-	-	(83,744)
Depreciation	(64,379)	-	-	(64,379)
Total Governmental Activities	(8,698,559)	4,395,092	-	(4,303,467)
GENERAL REVENUES				
County Taxes				5,624,219
Interest				184,928
Rent				274,760
Gain on Sale of Asset				-
Other				29,447
Total General Revenues and Transfers				<u>6,113,354</u>
Change in Net Position				1,809,887
Net Position, Beginning of Year				<u>\$ 9,842,045</u>
Net Position, End of Year				<u>\$ 11,651,932</u>

See accompanying notes to basic financial statements.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
GOVERNMENTAL FUND BALANCE SHEET
MODIFIED CASH BASIS
For The Year Ended December 31, 2020**

ASSETS	
Cash and Cash Equivalents	\$ 1,359,595
Certificates of Deposit	<u>8,885,000</u>
Total Assets	<u><u>\$ 10,244,595</u></u>
LIABILITIES	
Payroll Taxes	<u>\$ -</u>
Total Liabilities	<u>-</u>
FUND BALANCES	
Restricted	
Board Designated	6,495,572
Unassigned	<u>3,749,023</u>
Total Fund Balances	<u>10,244,595</u>
Total Liabilities and Fund Balances	<u><u>\$ 10,244,595</u></u>

See accompanying notes to basic financial statements.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF
NET POSITION - MODIFIED CASH BASIS
For The Year Ended December 31, 2020**

Fund Balances - Total Governmental Funds	\$ 10,244,595
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Governmental Capital Assets	<u>1,407,337</u>
Net Position of Governmental Activities	<u>\$ 11,651,932</u>

See accompanying notes to basic financial statements.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
GOVERNMENTAL FUND STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
For The Year Ended December 31, 2020**

REVENUES	
County Taxes	\$ 5,624,219
Case Management Services	4,198,898
Transportation	196,194
Rent	274,760
Interest	184,928
Proceeds on Sale of Asset	-
Other	<u>29,447</u>
Total Revenues	10,508,446
EXPENDITURES	
Program Support Expenditures	4,853,314
Case Management	3,569,604
Administrative and Other	20,383
Payroll and Benefits	88,869
Insurance	18,266
Property Expenses	<u>83,744</u>
Total Expenditures	<u>8,634,180</u>
Excess of Revenue Over (Under) Expenditures	1,874,266
Fund Balance, Beginning of Year	<u>8,370,329</u>
Fund Balance, End of Year	<u><u>\$ 10,244,595</u></u>

See accompanying notes to basic financial statements.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
RECONCILIATION OF THE CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE CHANGE IN NET POSITION IN
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For The Year Ended December 31, 2020**

Net Change in Fund Balances - Total Governmental Funds	\$ 1,874,266
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Amounts reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. The following is the detail of the amount by which additions to fixed assets exceeded depreciation or the amount by which depreciation exceeded additions to fixed assets in the current period:

Depreciation	<u>(64,379)</u>
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Change in Net Position of Governmental Activities as Noted in the Statement of Activities	<u>\$ 1,809,887</u>
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See accompanying notes to basic financial statements.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS
December 31, 2020**

NOTE 1 - REPORTING ENTITY

The Developmental Disabilities Resource Board of Clay County, Missouri, established under the authority of Missouri State statutes, is a component unit of Clay County, Missouri, and is governed by a nine-member board of directors who are appointed by the Clay County Commissioners.

DDRB was organized to distribute funds for the delivery of services to citizens of Clay County who are developmentally disabled. DDRB has chosen to enter into agreements with existing not-for-profit agencies to provide these services.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Measurement Focus

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting.

In the fund financial statements, the current financial resources measurement focus or the economic resources measurement focus, as applied to the modified cash basis of accounting, is used. All governmental funds utilize a current financial resources measurement focus within the limitations of the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

The financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than GAAP as established by GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the statements of net position or balance sheets cash transactions or events that provide a benefit or result in an obligation that covers a period greater than the period in which the cash transaction or event occurred. Such reported balances include investments, interfund receivables and payables, capital assets and related depreciation, and short-term and long-term liabilities arising from cash transactions or events.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
December 31, 2020**

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Accounting-Continued

This modified cash basis of accounting differs from GAAP primarily because certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected and other accrued revenue and receivables) and certain liabilities and their related expenses or expenditures (such as accounts payable and expenses for goods or services received but not yet paid and other accrued expenses and liabilities) are not recorded in these financial statements. In addition, other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not involve adjustment to fair value.

If DDRB utilized the basis of accounting recognized as generally accepted in the United States, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

The majority of tax revenue is received from Clay County the year after it has been assessed because the taxes are not due until December 31. Because DDRB reports property taxes on a cash basis, the taxes receivable and the offsetting entry to property tax revenue are not reported on the books. The amounts due for delinquent taxes that were assessed beyond the previous year are also not recorded on the books.

Government-wide and Fund Financial Statements

The basic financial statements include both the government-wide (the Statement of Net Position and the Statement of Activities) and fund financial statements.

Government-wide Financial Statements: The government-wide statements display information about the primary government unit. Governmental activities are supported by taxes, case management service, rental income and grants. In the government-wide Statement of Net Position, the governmental activities are each consolidated and presented on the modified cash basis of accounting. The consolidated presentation incorporates long-term assets and obligations and it provides valuable information for greater analysis and comparability.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
December 31, 2020**

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Government-wide and Fund Financial Statements – Continued

The government-wide Statement of Net Position presents a comparison between direct expenses and program revenues for each function of DDRB’s governmental activities. Direct expenses are those that are specifically associated with a program or a function. Program revenues include grants and contributions that are restricted to meet operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: Separate fund financial statements report information on DDRB’s governmental funds. The emphasis of fund financial statements is on major governmental activities.

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Consequently, the emphasis on near-term inflows and outflows of resources do not present the long-term impact of transactions. Therefore, reconciliations have been provided following the Governmental Funds Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance identifying categories that required conversion from the fund statements. DDRB reports all of its funds in the General Fund. This fund is DDRB’s primary operating fund and accounts for all financial resources of the general government.

Deposits and Investments

Missouri state statutes authorize DDRB to invest in obligations of the U.S. Treasury and U.S. agencies, obligations of state and local government entities, certificates of deposit and repurchase agreements. Missouri state statutes authorize DDRB, with certain restrictions, to deposit funds in open accounts and certificates of deposit. Missouri state statutes also require that collateral pledged must have fair market value equal to 100% of the funds on deposit, less amounts insured by federal deposit insurance. Collateral securities must be held by DDRB or a disinterested third party and may include U.S. Government and government agency bonds and securities; general obligation bonds of any of the 50 states; general obligation bonds of any Missouri county, certain cities and special districts and revenue bonds of certain Missouri agencies. Obligations pledged to secure deposits are delivered to the bank’s joint custody accounts at the custodial bank. Investments for DDRB are reported at fair value on quoted market prices.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
December 31, 2020**

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Property Tax Revenue Recognition

Property tax revenue is recognized as income in the year received. The tax levy for a given year is finalized in late summer. The tax bills are normally mailed in November and are due December 31. Taxes for that year are normally remitted to DDRB by the County after January 1.

Capital Assets

Capital assets include land, buildings, improvements and equipment and are included in the applicable governmental columns in the government-wide financial statements. Capital assets, excluding land, are defined by DDRB as assets with a cost of \$1,000 or greater and an estimated useful life of at least one year. All land purchases are capitalized regardless of cost. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no records exist. Donated fixed assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Property, plant, equipment and infrastructure are depreciated using the straight-line method over their estimated useful lives.

Fund Balance Classifications

The Governmental Accounting Standards Board (GASB) released Statement 54 – “Fund Balance Reporting and Governmental Fund Type Definitions” (GASB 54) on March 11, 2009 which is effective for DDRB’s fiscal year ending December 31, 2014. This Statement is intended to improve the usefulness of the amounts reported in fund balance by providing more structured classifications. Under GASB 54, fund balance is reported under the following five classifications:

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
December 31, 2020**

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fund Balance Classifications – Continued

Nonspendable Fund Balance – consists of amounts that are not in a spendable form or are required to be maintained intact.

Restricted Fund Balance – consists of amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation.

Committed Fund Balance – consists of amounts that can be used only for the specific purposes determined by a formal action of the DDRB’s highest level of decision-making authority (the Board) and do not lapse at year end. The committed fund balance consists of general board reserves.

Assigned Fund Balance – consists of amounts intended for a specific purpose by the Board that has been delegated authority to assign amounts. This fund balance classification reflects funds assigned for specific projects.

Unassigned Fund Balance – consists of any remaining fund balance that has not been reported in any other classification.

Net Position

DDRBR has only a restricted fund balance and unassigned fund balances.

In the government-wide financial statements net position is displayed in three components as follows:

Invested in Capital Assets, Net of Related Debt – this consists of capital assets, net of accumulated depreciation.

Restricted-Board Designated – this consists of net position designated by the Board for specific purposes.

Unrestricted – this consists of net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
December 31, 2020**

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Targeted Case Management Service Contract

During the 2012 fiscal year, DDRB entered into a contract with Children’s Therapy Center of Pettis County, Inc. (CTC) to perform targeted case management services to residents of Clay County. Under the arrangement, the Missouri Department of Mental Health hired DDRB to perform the targeted case management service. DDRB, in turn, subcontracted with CTC for performance of services. The services are performed by CTC personnel at DDRB headquarters building in Clay County. Office space, including telephones and furniture, are provided to CTC personnel. DDRB pays a rate per billable hour for the services. DDRB, in turn, is paid under the Medicaid program by Missouri Health Net Division, a Missouri state agency that administers the Medicaid program in Missouri. The initial term of the contract was from July 1, 2012 to June 30, 2014 and was renewed through June 30, 2022.

Estimates

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

Reclassifications

Certain items previously reported in the prior year consolidated statements of financial position and statement of activities have been reclassified to conform to the current financial statement presentation.

Subsequent Event

Subsequent events have been evaluated through March 25, 2021, which is the date the financial statements were issued.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
December 31, 2020**

NOTE 3 - DEPOSITS AND INVESTMENTS

As of December 31, 2020, DDRB had the following deposits and investments:

	Reported Amount/ Fair Value
Certificates of Deposit	\$ 8,885,000
Bank Checking	1,359,595
Total Deposits	\$10,244,595

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. DDRB has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. It is DDRB’s practice to place operating funds in certificates of deposit with relative short-term maturities. All investments have maturities from a few months to three years. These consist of funds that are unlikely to be needed prior to maturity.

Credit Risk

Missouri statutes prohibit government agencies from investing in derivative, leveraged, or speculative securities. DDRB agents invest funds in certificates of deposit and interest-bearing checking accounts.

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that, in the event of a bank failure, DDRB’s deposits may not be returned. All DDRB bank balances of deposits were covered by federal depository insurance. It is DDRB’s practice to require banks to provide collateral equal to any deposited amounts exceeding federal depository insurance limits.

Custodial Credit Risk-Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, DDRB will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2020, DDRB’s investments were not exposed to custodial credit risk.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
December 31, 2020**

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 is as follows:

	<u>Governmental Activities</u>			Ending Balance 12-31-20
	Beginning Balance 12-31-19	Additions	Subtractions	
Non-depreciable Capital Assets				
Land	\$ 127,500	\$ -	\$ -	\$ 127,500
Depreciable Capital Assets				
Buildings	1,432,131	-	-	1,432,131
Improvements	1,028,747	-	-	1,028,747
Furniture, Fixtures and Equipment	179,485	-	-	179,485
Total Land/Depreciable Capital Assets	<u>2,767,863</u>	-	-	<u>2,767,863</u>
Less Accumulated Depreciation				
Buildings	864,508	35,267	-	899,775
Improvements Other than Buildings	270,794	27,999	-	298,793
Furniture, Fixtures and Equipment	160,845	1,113	-	161,958
Total Accumulated Depreciation	<u>1,296,147</u>	<u>64,379</u>	-	<u>1,360,526</u>
Total Depreciable Capital Assets	<u>\$1,471,716</u>	<u>\$ 64,379</u>	<u>\$ -</u>	<u>\$1,407,337</u>
Depreciation expense was charged as follows				
General Government	<u>\$ 72,561</u>			<u>\$ 64,379</u>

NOTE 5 – PROPERTIES

Since its formation in 1971, DDRB has acquired ten homes and sold seven homes. In addition, DDRB completed construction of administrative offices in 1995. The following is a list of the remaining homes:

<u>House Location</u>	<u>Date Acquired</u>
1525 S. Birmingham, Liberty, Missouri	1987
1119 Ridgeway Dr., Liberty, Missouri	2003
1484 Hampton Ct., Liberty, Missouri	2007

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
December 31, 2020**

NOTE 5 – PROPERTIES – CONTINUED

All of the homes have been leased to Life Unlimited LLC since purchase. Life Unlimited LLC has been provided funds from DDRB for the furnishings, equipment and the maintenance and repair of the homes.

NOTE 6 – COUNTY TAX LEVY

The residents of Clay County have authorized a separate property tax levy to provide services to County citizens with mental retardation/developmental disabilities. Funds received from the levy are collected by the County and remitted to DDRB. Clay County's property tax is levied on November 1 of each year on the assessed value listed as of the prior January 1 for all property located in the County and appropriate taxing districts.

Property taxes are due by December 31, following the levy date. During 2020 DDRB received \$5,624,219 property tax revenue related to 2020 and prior years. DDRB's tax levy on November 1, 2020, (which generated the property tax revenue) was \$.1130 per \$100 of assessed valuation. The adjusted assessed valuation of property in the county was \$4,560,695,857.

NOTE 7 – FUND BALANCE – BOARD RESERVED

During fiscal 2005, the Board of Directors unanimously approved changing the Board policy on reserve accounts. The Executive Committee recommended that the Board create on the Balance Sheet a Fund Balance account to replace the Equity portion of the Balance Sheet, that Net Income remain the same and that the Board adopt a policy to maintain in the Fund Balance an amount equal to nine (9) months of operating expenses in excess of fixed assets. The Executive Committee also suggested working towards a goal of twelve (12) months of operating expenses. Reviewing the Fund Balance on an annual basis would give Board members an opportunity to revise the number based on the DDRB's financial position. The Board of Directors is required to maintain nine (9) months of operating expenses in a reserve, which for 2020 amounted to \$6,495,572. Expenses associated with depreciation are not considered when calculating the required reserve. It is important to note that prior to 2019, Targeted Case Management had been excluded from the calculation which resulted in the large increase from 2018 to 2019. The Board of Directors designated reserve is calculated as follows:

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
December 31, 2020**

NOTE 7 – FUND BALANCE – BOARD RESERVED (CONTINUED)

Total Governmental Expenses	\$ 8,725,142
Depreciation	<u>(64,379)</u>
	8,660,763
	<u>x .75</u>
	<u>\$6,495,572</u>

Balance, December 31, 2019	\$6,438,407
Required Change, Increase (Decrease)	<u>57,165</u>
Balance, December 31, 2020	<u>\$6,495,572</u>

NOTE 8 – SIGNIFICANT CONCENTRATIONS

Approximately 54% of the revenue was received from property taxes during 2020 which was up from 52% in 2019. Property taxes increased \$603,844 in 2020 from 2019 (12.0%) due to a increase in the adjusted assessed valuation of property in the county.

NOTE 9 – RISK MANAGEMENT

DDRB is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees, or acts of God. DDRB maintains commercial insurance for significant insurable risks. There will be no claim on any of the commercial coverage during the year.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
For the Year Ended December 31, 2020**

The reported budgetary data represent the final approved budget after amendments as adopted by the Board of Directors. Amendments to the original budget were for capital improvements for the agencies. The basis of accounting is the same for both budgeting and financial reporting purposes. The Board of Directors utilizes the following procedures in establishing the budgetary data reflected in the general-purpose financial statements.

Prior to the beginning of the year, the Board of Directors meet with the various agencies to review their request for funds. The overall administrative costs of DDRB are added to the various agencies' request for funds. The operating budget provides a complete financial plan of all funds and activities for the upcoming fiscal year. In no event shall the total proposed expenditures exceed the estimated revenues to be received plus any unencumbered cash reserves estimated to be on hand at the beginning of the budget year. The budget is legally adopted through DDRB prior to January 1.

The actual revenues exceeded the budgeted revenues primarily because actual tax collections exceeded the budget. Program support expenditures were less than the budget primarily because of the purchase of service contracts. Under these contracts amounts are billed based upon actual units of services performed by the agencies. The number of service units provided was less than budgeted.

**DEVELOPMENTAL DISABILITIES RESOURCE BOARD
OF CLAY COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2020**

	Original Budget	Budget Changes	Final Budget	Actual	Variance Positive (Negative)
INCOME					
County Tax Receipts	\$ 5,192,575	-	\$ 5,192,575	\$ 5,624,219	\$ 431,644
Rent	256,950	-	256,950	274,760	17,810
Transportation	398,175	(67,150)	331,025	196,194	(134,831)
Interest	100,000	-	100,000	125,340	25,340
Other Income	38,640	-	38,640	40,580	1,940
Carryover	<u>(1,014,398)</u>	<u>707,873</u>	<u>(306,525)</u>	-	<u>306,525</u>
Total Income	4,971,942	640,723	5,612,665	6,261,093	648,428
EXPENDITURES					
Program Support Expenditures	4,751,237	640,723	5,391,960	4,853,314	538,646
Administrative and Other	17,950	-	17,950	20,383	(2,433)
Payroll and Benefits	88,815	-	88,815	88,869	(54)
Insurance	18,290	-	18,290	18,266	24
Property Expenses	<u>95,650</u>	<u>-</u>	<u>95,650</u>	<u>83,744</u>	<u>11,906</u>
Total Expenditures	<u>4,971,942</u>	<u>640,723</u>	<u>5,612,665</u>	<u>5,064,576</u>	<u>548,089</u>
Income Over (Under) Expenditure	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,196,517</u>	<u>\$ 1,196,517</u>

NOTE: The budget comparison schedule does not contain the activity for Case Management.