

FAMILY ADVOCACY AND
COMMUNITY TRAINING, INC.

FINANCIAL STATEMENTS

JUNE 30, 2016 AND 2015

SMITH PATRICK LLC

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of Family Advocacy and Community Training, Inc. (a non-profit organization) which comprise the statements of financial position as of June 30, 2016 and 2015 and the related statements of activities, cash flows and functional expenses for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Advocacy and Community Training, Inc. as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of program expenses/unit cost calculation and schedule of program expenses presented on page 14-16 are presented for purposes of additional analysis and are not required parts of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Smith Patrick LLC, CPA's

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

November 16, 2016

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2016 AND 2015

	2016	2015
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 156,664	\$ 256,290
Accounts receivable	350,291	205,100
Investments	224,679	228,421
Prepaid expenses	38,884	12,969
Total Current Assets	770,518	702,780
Property and Equipment:		
Office furniture and equipment	89,487	89,487
Leasehold improvements	136,511	120,278
	225,998	209,765
Less: accumulated depreciation	(195,579)	(187,793)
Total Property and Equipment	30,419	21,972
Other Assets:		
Restricted cash	31,699	27,521
Total Other Assets	31,699	27,521
Total Assets	\$ 832,636	\$ 752,273
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	\$ 32,236	\$ 11,459
Accrued salaries	59,921	42,199
Accrued vacations	52,759	43,271
Total Current Liabilities	144,916	96,929
Net Assets:		
Unrestricted	656,021	627,823
Temporarily Restricted	9,100	4,922
Permanently Restricted	22,599	22,599
Total Net Assets	687,720	655,344
Total Liabilities and Net Assets	\$ 832,636	\$ 752,273

See notes to financial statements.

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Revenues and gains:				
Program service fees	\$ 1,799,828	\$ -	\$ -	\$ 1,799,828
Contributions	12,000	20,325	-	32,325
Special events revenue (less costs of direct benefits to donors of \$33,446)	48,286	-	-	48,286
Interest income	245	47	-	292
Investment income	(3,742)	-	-	(3,742)
Miscellaneous income	2,917	-	-	2,917
Total Revenues and Gains	<u>1,859,534</u>	<u>20,372</u>	<u>-</u>	<u>1,879,906</u>
Net assets released from restrictions	<u>16,194</u>	<u>(16,194)</u>	<u>-</u>	<u>-</u>
Total Revenues, Gains and Other Support	<u>1,875,728</u>	<u>4,178</u>	<u>-</u>	<u>1,879,906</u>
Expenses:				
Program expenses	1,589,301	-	-	1,589,301
General and administrative	255,579	-	-	255,579
Fund-raising and development	2,650	-	-	2,650
Total Expenses	<u>1,847,530</u>	<u>-</u>	<u>-</u>	<u>1,847,530</u>
Total increase (decrease) in Net Assets	<u>28,198</u>	<u>4,178</u>	<u>-</u>	<u>32,376</u>
NET ASSETS, Beginning of year	<u>627,823</u>	<u>4,922</u>	<u>22,599</u>	<u>655,344</u>
NET ASSETS, End of year	<u>\$ 656,021</u>	<u>\$ 9,100</u>	<u>\$ 22,599</u>	<u>\$ 687,720</u>

See notes to financial statements.

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

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Revenues and gains:				
Program service fees	\$ 1,377,080	\$ -	\$ -	\$ 1,377,080
Contributions	6,551	23,656	-	30,207
Special events revenue (less costs of direct benefits to donors of \$25,924)	45,224	-	-	45,224
Interest income	257	46	-	303
Investment income	(9,087)	-	-	(9,087)
Miscellaneous income	1,376	-	-	1,376
Total Revenues and Gains	<u>1,421,401</u>	<u>23,702</u>	<u>-</u>	<u>1,445,103</u>
Net assets released from restrictions	<u>25,971</u>	<u>(25,971)</u>	<u>-</u>	<u>-</u>
Total Revenues, Gains and Other Support	<u>1,447,372</u>	<u>(2,269)</u>	<u>-</u>	<u>1,445,103</u>
Expenses:				
Program expenses	1,197,406	-	-	1,197,406
General and administrative	176,921	-	-	176,921
Fund-raising and development	2,621	-	-	2,621
Total Expenses	<u>1,376,948</u>	<u>-</u>	<u>-</u>	<u>1,376,948</u>
Total increase (decrease) in Net Assets	<u>70,424</u>	<u>(2,269)</u>	<u>-</u>	<u>68,155</u>
NET ASSETS, Beginning of year	<u>557,399</u>	<u>7,191</u>	<u>22,599</u>	<u>587,189</u>
NET ASSETS, End of year	<u>\$ 627,823</u>	<u>\$ 4,922</u>	<u>\$ 22,599</u>	<u>\$ 655,344</u>

See notes to financial statements.

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in Net Assets	\$ 32,376	\$ 68,155
Adjustments to reconcile increase in net assets to net cash used by operating activities:		
Depreciation	7,786	6,985
Unrealized loss on investments	13,879	19,955
(Increase) decrease in operating assets:		
Accounts receivable	(145,191)	(28,646)
Prepaid expenses	(25,915)	2,243
Increase (decrease) in operating liabilities:		
Accounts payable	20,777	(11,748)
Accrued expenses	27,210	14,672
	<u>(69,078)</u>	<u>71,616</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Change in long-term and restricted cash	(4,178)	2,269
Purchase of property and equipment	(16,233)	-
Purchase of investments	(10,137)	(123,869)
	<u>(30,548)</u>	<u>(121,600)</u>
Decrease in Cash	(99,626)	(49,984)
CASH, beginning of year	<u>256,290</u>	<u>306,274</u>
CASH, end of year	<u>\$ 156,664</u>	<u>\$ 256,290</u>
Supplemental Information:		
Interest paid	\$ 43	\$ -
Income taxes	\$ -	\$ -

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

See notes to financial statements.

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016

	SUPPORTING SERVICES			Total Expenses
	Program Services	Management and General	Development and Fundraising	
Personnel	\$ 1,063,948	\$ 184,460	\$ -	\$ 1,248,408
Advertising	3,673	648	-	4,321
Building maintenance	5,951	1,001	-	6,952
Client services	12,809	326	-	13,135
Communications	32,384	4,948	-	37,332
Contractual	95,199	15,959	-	111,158
Depreciation	6,800	986	-	7,786
Dues & subscriptions	6,973	1,128	-	8,101
Equipment rental	12,085	2,127	-	14,212
Family empowerment	5,555	433	-	5,988
Fund-raising/development	-	-	2,650	2,650
Insurance	7,954	1,404	-	9,358
Interest expense	-	43	-	43
Mileage	75,675	2,700	-	78,375
Miscellaneous	40,000	1,122	-	41,122
Office expense	108,077	21,394	-	129,471
Rent	69,329	12,234	-	81,563
Scholarships	-	500	-	500
Seminars & conferences	42,889	4,166	-	47,055
Total Expenses	<u>\$ 1,589,301</u>	<u>\$ 255,579</u>	<u>\$ 2,650</u>	<u>\$ 1,847,530</u>

See notes to financial statements.

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

	Program Services	SUPPORTING SERVICES		Total Expenses
		Management and General	Development and Fundraising	
Personnel	\$ 837,708	\$ 122,920	\$ -	\$ 960,628
Advertising	583	32	-	615
Building maintenance	856	151	-	1,007
Client services	23,135	53	-	23,188
Communications	24,691	3,347	-	28,038
Contractual	66,652	11,290	-	77,942
Depreciation	5,937	1,048	-	6,985
Dues & subscriptions	4,429	724	-	5,153
Equipment rental	10,483	1,928	-	12,411
Family empowerment	-	-	-	-
Fund-raising/development	628	-	2,621	3,249
Insurance	7,223	1,275	-	8,498
Interest expense	-	-	-	-
Mileage	63,340	2,872	-	66,212
Miscellaneous	-	-	-	-
Office expense	52,447	14,250	-	66,697
Rent	71,131	12,552	-	83,683
Scholarships	-	500	-	500
Seminars & conferences	28,163	3,979	-	32,142
Total Expenses	\$ 1,197,406	\$ 176,921	\$ 2,621	\$ 1,376,948

See notes to financial statements.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

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

Basis of Accounting

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

Financial Statement Presentation

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

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

Functional Expenses and Unit Cost Allocations

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

Investments

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

Property and Equipment

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

Revenue Recognition

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Organization is classified as a tax-exempt Organization under 501(c)(3) of the Internal Revenue Code, and is exempt from federal or Missouri income taxes. The Organization's Form 990, Return of Organization Exempt from Income Tax, for the years ending 2012 to 2015 is subject to examination by the IRS, generally for three years after they were filed. As of June 30, 2016, no returns have been selected for examination.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified in order to be comparable with the current year presentation.

Subsequent Events

The Organization has evaluated subsequent events for potential recognition or disclosure through November 16, 2016, which is the date the financial statements were (available to be) issued.

NOTE 2 – RESTRICTIONS / LIMITATIONS ON NET ASSETS

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

	Paul Clark Scholarship	Dees Scholarship	Total
Permanently restricted - June 30, 2014	\$ 2,250	\$ 20,349	\$ 22,599
Restricted contributions - FY 14/15	-	-	-
Permanently restricted - June 30, 2015	2,250	20,349	22,599
Restricted contributions - FY 15/16	-	-	-
Permanently restricted - June 30, 2016	<u>\$ 2,250</u>	<u>\$ 20,349</u>	<u>\$ 22,599</u>

The temporarily restricted net assets for scholarships consist of donations for scholarships and interest earned on both the permanently and temporarily restricted funds, less scholarships awarded. Interest earned on these funds of \$47 and \$46 per year during June 30, 2016 and 2015, respectively, is available for scholarships and is added to the temporarily restricted fund balance. Temporarily restricted net assets consist of the following:

	June 30,	
	2016	2015
Harmon Charitable Foundation	\$ 9,100	\$ 4,137
Cardinals Care school supplies project	-	785
	<u>\$ 9,100</u>	<u>\$ 4,922</u>

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

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

Net assets released from donor restrictions are as follows:

	June 30,	
	2016	2015
Harmon Charitable Foundation	\$ 7,037	\$ 16,463
Cardinals Care school supplies project	2,185	4,465
CCRB Grant	3,050	2,760
FCCRB Grant	3,875	2,000
Scholarship Fund	47	283
	<u>\$ 16,194</u>	<u>\$ 25,971</u>

NOTE 3 – INVESTMENTS

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

	June 30,	
	2016	2015
Cost	<u>\$ 249,605</u>	<u>\$ 239,472</u>
Market Value	<u>\$ 224,679</u>	<u>\$ 228,421</u>
Unrealized gains (losses):		
Total unrealized gains (losses)	\$ (24,926)	\$ (11,051)
Unrealized gain (loss) - prior year	(11,047)	8,904
Change in unrealized gains (losses)	<u>\$ (13,879)</u>	<u>\$ (19,955)</u>
Investment income		
Change in unrealized gains (losses)	\$ (13,879)	\$ (19,955)
Dividend income	10,137	10,867
	<u>\$ (3,742)</u>	<u>\$ (9,088)</u>

NOTE 4 – COMMITMENTS AND CONTINGENCIES

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

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

NOTE 5 – PROGRAM SERVICES

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

	Program Fees	
	2016	2015
Unrestricted:		
Thru Crider Health Center, Inc.:		
CCRB	604,133	605,885
FCCRB	147,100	97,964
LCRB	98,489	97,007
Developmental Disability Resource Board of St. Charles Co. (DDRB)		
Advocacy	481,955	470,200
Parent Partner Pilot	405,063	51,250
People First	47,279	46,125
Parent fees & miscellaneous	15,809	8,649
	\$ 1,799,828	\$ 1,377,080

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

NOTE 6 – FAIR VALUE MEASUREMENTS

Fair values of assets measured on a recurring basis at June 30, 2016 are as follows:

	Cost	Fair Value
Current Assets:		
Cash and cash equivalents	\$ 156,664	\$ 156,664
Investments	249,605	224,679
Other Assets:		
Restricted Cash	31,699	31,699
	\$ 437,968	\$ 413,042

Fair values for investments are determined by reference to quoted market prices. All instruments are level 1 and there were no transfers between levels in the year ended June 30, 2016 or 2015.

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

NOTE 7 – LEASES

The Organization leases building space under an operating lease expiring Feb 28, 2019. Rental expense for the years ended June 30, 2016 and 2015 were \$81,563 and \$83,683, respectively. The Organization may cancel the lease at the end of year one or year two by giving a six-month advance written notice.

The Organization also leases several pieces of office equipment under operating leases. Rental expense for the years ended June 30, 2016 and 2015 were \$14,212 and \$12,411, respectively.

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

For the fiscal year ending June 30,	Operating Lease
2017	\$ 9,312
2018	9,312
2019	9,312
	\$ 27,936

NOTE 8 – CONCENTRATIONS OF CREDIT RISK

The CCRB grant and DDRB advocacy grant represent 32% and 32%, respectively, of total support for the year, and 27% and 31%, respectively, of the receivable balance at June 30, 2016.

The Organization maintains cash balances at one financial institution in the St. Charles, Missouri area. Accounts at this institution are insured by Federal Deposit Insurance Corporation up to \$250,000. During the year, the Organization’s cash balances may have exceeded the FDIC limit, but no losses were incurred.

The Organization is invested in mutual funds in a brokerage account with PNC investments. The balance of uninsured mutual funds at June 30, 2016 is \$224,679.

NOTE 9 – CONDITIONAL PROMISES TO GIVE

DDRB has awarded up to \$491,585 for Advocacy, \$48,225 for People First and \$107,165 for Parent Project Pilot for the period July 1, 2016 to June 30, 2017 for certain services and reimbursements. The Crider purchase of service yearly contracts with CCRB, LCRB and FCCRB continue until December 31, 2016.

NOTE 10 – RETIREMENT PLAN

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

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
SCHEDULE OF PROGRAM EXPENSES / UNIT COST CALCULATIONS
JUNE 30, 2016

	Total Expenses	Support/ Indirect	CCRB - Family Support	DDRB - Advocacy	DDRB - Parent Partner Pilot	DDRB - People First	FCCRB - Family Support	LCRB - Family Support	Other Programs
Personnel	1,248,408	184,460	355,057	300,267	206,760	36,164	99,866	60,385	5,449
Advertising	4,321	648	1,339	1,057	735	65	248	229	-
Building maintenance	6,952	1,001	2,068	1,912	1,134	100	383	354	-
Client services	13,135	326	1,063	3,934	313	28	1,611	98	5,762
Communications	37,332	4,948	10,223	9,729	5,608	495	4,581	1,748	-
Contractual	111,158	15,959	34,708	27,406	19,040	1,680	6,429	5,936	-
Depreciation	7,786	986	2,291	2,313	1,371	99	377	349	-
Dues & subscriptions	8,101	1,128	2,896	1,840	1,287	114	435	401	-
Equipment rental	14,212	2,127	4,406	3,479	2,417	213	816	754	-
Family empowerment	5,988	433	1,142	706	491	43	2,607	566	-
Fund-raising/development	2,650	2,650	-	-	-	-	-	-	-
Insurance	9,358	1,404	2,900	2,290	1,591	140	537	496	-
Interest expense	43	43	-	-	-	-	-	-	-
Mileage	78,375	2,700	43,062	5,616	11,884	1,822	6,948	6,343	-
Miscellaneous	41,122	1,122	-	-	40,000	-	-	-	-
Office expense	129,471	21,394	37,348	25,180	40,047	1,617	2,020	1,865	-
Rent	81,563	12,234	25,276	19,958	12,773	2,317	4,682	4,323	-
Seminars & conferences	47,055	4,166	10,073	21,715	4,582	3,525	1,557	1,437	-
Subtotal	1,847,030	257,729	533,852	427,402	350,033	48,422	133,097	85,284	11,211
Support and Administration									
Costs Allocation		(257,729)	86,572	69,310	56,763	7,852	21,584	13,830	1,818
Total Program Expenses	1,847,030	-	620,424	496,712	406,796	56,274	154,681	99,114	13,029
Scholarships	500								
Total agency expenses	1,847,530								
Units provided			8,300.75				1,974.50	1,322.00	
Unit Cost - Actual			\$ 74.74				\$ 78.34	\$ 74.97	

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
SCHEDULE OF PROGRAM EXPENSES
FOR THE YEAR ENDED JUNE 30, 2016

	PROGRAM SERVICES							
	CCRB - Family Support	DDR - Advocacy	DDR - Parent Partner Pilot	DDR - People First	FCCR - Family Support	LCR - Family Support	Other Programs	Total Program Services
Personnel	\$ 355,057	\$ 300,267	\$ 206,760	\$ 36,164	\$ 99,866	\$ 60,385	\$ 5,449	\$ 1,063,948
Advertising	1,339	1,057	735	65	248	229	-	3,673
Building maintenance	2,068	1,912	1,134	100	383	354	-	5,951
Client services	1,063	3,934	313	28	1,611	98	5,762	12,809
Communications	10,223	9,729	5,608	495	4,581	1,748	-	32,384
Contractual	34,708	27,406	19,040	1,680	6,429	5,936	-	95,199
Depreciation	2,291	2,313	1,371	99	377	349	-	6,800
Dues & subscriptions	2,896	1,840	1,287	114	435	401	-	6,973
Equipment rental	4,406	3,479	2,417	213	816	754	-	12,085
Family empowerment	1,142	706	491	43	2,607	566	-	5,555
Fund-raising/development	-	-	-	-	-	-	-	-
Insurance	2,900	2,290	1,591	140	537	496	-	7,954
Interest expense	-	-	-	-	-	-	-	-
Mileage	43,062	5,616	11,884	1,822	6,948	6,343	-	75,675
Miscellaneous	-	-	40,000	-	-	-	-	40,000
Office expense	37,348	25,180	40,047	1,617	2,020	1,865	-	108,077
Rent	25,276	19,958	12,773	2,317	4,682	4,323	-	69,329
Scholarships	-	-	-	-	-	-	-	-
Seminars & conferences	10,073	21,715	4,582	3,525	1,557	1,437	-	42,889
Total Expenses	\$ 533,852	\$ 427,402	\$ 350,033	\$ 48,422	\$ 133,097	\$ 85,284	\$ 11,211	\$ 1,589,301

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

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