

**FAMILY ADVOCACY AND
COMMUNITY TRAINING, INC.**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION TOGETHER
WITH INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2017 AND 2016



SWINK SMITH COPLEN

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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, 2017 and 2016 and the related statements of activities, functional expenses and cash flows 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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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, 2017 and 2016, 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 audits were 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 pages 17-19 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 audits 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.

A handwritten signature in blue ink that reads "Swink Smith Coplen & Co. P.C.".

Swink Smith Coplen and Company, P.C.
Sunset Hills, Missouri

December 21, 2017

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 293,525	\$ 165,764
Accounts receivable	214,397	350,291
Investments	246,066	224,679
Prepaid expenses	34,242	38,884
Total Current Assets	<u>788,230</u>	<u>779,618</u>
Property and Equipment:		
Office furniture and equipment	89,487	89,487
Leasehold improvements	136,511	136,511
	<u>225,998</u>	<u>225,998</u>
Less: accumulated depreciation	<u>(204,988)</u>	<u>(195,579)</u>
Total Property and Equipment	<u>21,010</u>	<u>30,419</u>
Other Assets:		
Restricted cash	22,599	22,599
Total Other Assets	<u>22,599</u>	<u>22,599</u>
Total Assets	<u>\$ 831,839</u>	<u>\$ 832,636</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable	\$ 9,487	\$ 32,236
Accrued salaries	21,753	59,921
Accrued vacations	67,423	52,759
Total Current Liabilities	<u>98,663</u>	<u>144,916</u>
Net Assets:		
Unrestricted	698,912	656,021
Temporarily Restricted	11,665	9,100
Permanently Restricted	22,599	22,599
Total Net Assets	<u>733,176</u>	<u>687,720</u>
Total Liabilities and Net Assets	<u>\$ 831,839</u>	<u>\$ 832,636</u>

See independent auditors' report and accompanying notes to financial statements

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Revenues and gains:				
Program service fees	1,966,742	\$ -	\$ -	\$ 1,966,742
Contributions	10,763	13,000	-	23,763
Special events revenue (less costs of direct benefits to donors of \$29,760)	57,214	-	-	57,214
Interest income	308	47	-	355
Investment income	21,387	-	-	21,387
Miscellaneous income	6,569	-	-	6,569
Total Revenues and Gains	<u>2,062,983</u>	<u>13,047</u>	<u>-</u>	<u>2,076,030</u>
Net assets released from restrictions	<u>10,482</u>	<u>(10,482)</u>	<u>-</u>	<u>-</u>
Total Revenues, Gains and Other Support	<u>2,073,465</u>	<u>2,565</u>	<u>-</u>	<u>2,076,030</u>
Expenses:				
Program expenses	1,802,254	-	-	1,802,254
General and administrative	224,517	-	-	224,517
Fundraising and development	3,803	-	-	3,803
Total Expenses	<u>2,030,574</u>	<u>-</u>	<u>-</u>	<u>2,030,574</u>
Change in Net Assets	<u>42,891</u>	<u>2,565</u>	<u>-</u>	<u>45,456</u>
NET ASSETS, Beginning of year	<u>656,021</u>	<u>9,100</u>	<u>22,599</u>	<u>687,720</u>
NET ASSETS, End of year	<u>\$ 698,912</u>	<u>\$ 11,665</u>	<u>\$ 22,599</u>	<u>\$ 733,176</u>

See independent auditors' report and accompanying 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
Fundraising and development	2,650	-	-	2,650
Total Expenses	<u>1,847,530</u>	<u>-</u>	<u>-</u>	<u>1,847,530</u>
Change 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 independent auditors' report and accompanying notes to financial statements

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ 45,456	\$ 32,376
Adjustments to reconcile increase in net assets to net cash provided by (used by) operating activities:		
Depreciation	9,410	7,786
Change in restricted cash	-	4,922
Unrealized (gain)/loss on investments	(11,378)	13,879
(Increase) decrease in operating assets:		
Accounts receivable	135,894	(145,191)
Prepaid expenses	4,642	(25,915)
Increase (decrease) in operating liabilities:		
Accounts payable	(22,749)	20,777
Accrued expenses	(23,504)	27,210
Net Cash Provided (Used) by Operating Activities	<u>137,771</u>	<u>(64,156)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	-	(16,233)
Purchases of investments	(10,010)	(10,137)
Net Cash Used By Investing Activities	<u>(10,010)</u>	<u>(26,370)</u>
Increase (decrease) in cash and cash equivalents	127,761	(90,526)
Cash and cash equivalents, beginning of year	<u>165,764</u>	<u>256,290</u>
Cash and cash equivalents, end of year	<u>\$ 293,525</u>	<u>\$ 165,764</u>
Supplemental Information:		
Interest paid	<u>\$ 27</u>	<u>\$ 43</u>

See independent auditors' report and accompanying notes to financial statements

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2017

	SUPPORTING SERVICES			Total Expenses
	Program Services	Management and General	Fundraising and Development	
Personnel	\$ 1,345,160	\$ 157,762	\$ 3,220	\$ 1,506,142
Advertising	654	615	-	1,269
Building maintenance	1,705	301	-	2,006
Client services	10,844	309	-	11,153
Communications	37,273	6,031	-	43,304
Contractual	75,998	13,326	-	89,324
Depreciation	8,362	1,048	-	9,410
Dues & subscriptions	2,627	522	-	3,149
Equipment rental	11,969	2,072	-	14,041
Family empowerment	270	-	-	270
Fundraising/development	467	-	583	1,050
Insurance	9,179	1,620	-	10,799
Interest expense	-	27	-	27
Mileage	104,860	2,575	-	107,435
Miscellaneous	35,000	-	-	35,000
Office expense	40,018	20,955	-	60,973
Rent	64,119	11,315	-	75,434
Scholarships	-	500	-	500
Seminars & conferences	53,749	5,539	-	59,288
Total Expenses	<u>\$ 1,802,254</u>	<u>\$ 224,517</u>	<u>\$ 3,803</u>	<u>\$ 2,030,574</u>

See independent auditors' report and accompanying 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	Fundraising and Development	
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
Fundraising/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 independent auditors' report and accompanying notes to financial statements

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 1 – ORGANIZATION AND BUSINESS

Organization and Nature of Activities

Family advocacy and Community Training, Inc. (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 Presentation

The accompanying financial statements have been prepared in accordance with the provisions 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 the disclosures are based on the general accounting topics within the FASB ASC.

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

- Unrestricted Net Assets – Net assets that are not subject to donor-imposed stipulations. Board designated funds are established by the Board of Directors and represent unrestricted net assets that have been set aside for a particular purpose.
- Temporarily Restricted Net Assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time.
- Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations required to be maintained permanently by the Organization. The income earned on any related investment may also be subject to donor-imposed stipulations.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash equivalents

Cash equivalents include interest-bearing certificates of deposit with a maturity of three months or less.

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.

Functional Expense Allocations

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

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3).

- Level 1 inputs are quoted prices in active markets for identical investments that the investment manager has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investment.

Income Taxes

The Organization is exempt from federal income tax under provisions of Section 501(c)(3) of the Internal Revenue Code (the "Code"), except on net income derived from unrelated business activities as defined by the Code, for which there was none. Accordingly, the Organization files as a tax-exempt organization.

The Organization follows guidance issued by the FASB on accounting 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 positions.

The Organization's Forms 990, Return of Organization Exempt from Income Tax, for tax years after 2014 are subject to examination by the IRS, generally for three years after they were filed.

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. Maintenance activities are expensed as incurred.

Recently Issued Accounting Pronouncements

In August 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities to improve the net asset classification requirements and information presented in financial statements issued for fiscal years beginning after December 15, 2017. The Organization is evaluating the potential impact of this standard on its financial statements.

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

Restricted Cash

Restricted cash consists of amounts on deposit with a financial institution as funds for the purpose of generating income for awarding scholarships.

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.

Receivables

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.

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 December 21, 2017, which is the date the financial statements were (available to be) issued.

NOTE 3 – 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 students with learning disabilities and behavioral disabilities 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, 2015	\$ 2,250	\$ 20,349	\$ 22,599
Restricted contributions - FY 15/16	-	-	-
Permanently restricted - June 30, 2016	2,250	20,349	22,599
Restricted contributions - FY 16/17	-	-	-
Permanently restricted - June 30, 2017	<u>\$ 2,250</u>	<u>\$ 20,349</u>	<u>\$ 22,599</u>

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

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 per year during June 30, 2017 and 2016, is available for scholarships and is added to the temporarily restricted fund balance.

Temporarily restricted net assets consist of the following:

	<u>June 30,</u>	
	<u>2017</u>	<u>2016</u>
Harmon Charitable Foundation	\$ 11,665	\$ 9,100

Net assets released from donor restrictions are as follows:

	<u>June 30,</u>	
	<u>2017</u>	<u>2016</u>
Harmon Charitable Foundation	\$ 9,935	\$ 7,037
Cuiver River for Espenschied	500	-
Scholarship Fund	47	47
Franklin County Community Resource Board Grant	-	3,875
St. Charles Community and Children's Resource Board Grant	-	3,050
Cardinals Care school supplies project	-	2,185
	<u>\$ 10,482</u>	<u>\$ 16,194</u>

NOTE 4 – 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:

	<u>June 30, 2017</u>		
	<u>Fair Value</u>	<u>Cost</u>	<u>Unrealized Loss</u>
Mutual Funds	<u>\$ 246,066</u>	<u>\$ 258,304</u>	<u>\$ (12,238)</u>

	<u>June 30, 2016</u>		
	<u>Fair Value</u>	<u>Cost</u>	<u>Unrealized Loss</u>
Mutual Funds	<u>\$ 224,679</u>	<u>\$ 249,605</u>	<u>\$ (24,926)</u>

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

Investment income for the years ending June 30, 2017 and 2016 consist of the following:

	<u>2017</u>	<u>2016</u>
Interest and dividends	\$ 10,009	\$ 10,137
Investment gains/(losses)	<u>11,378</u>	<u>(13,879)</u>
	<u>\$ 21,387</u>	<u>\$ (3,742)</u>

NOTE 5 – 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.

NOTE 6 – FAIR VALUE MEASUREMENTS

Carrying amounts of certain financial instruments such as cash and cash equivalents, contributions receivable, notes receivable, promises to give, accounts payable, accrued expenses and other current liabilities, and notes payable approximate fair value due to their short maturities or because the terms are similar to market terms. There have been no changes in the methodologies used at June 30, 2017 and 2016.

The fair value measurements and levels within the fair value hierarchy of those measurements for the financial instruments reported at fair value on a recurring basis at June 30, 2017 are the same as the carrying amounts, all of which are Level 1. There were no transfers between levels in the years ended June 30, 2017 and 2016.

The following table presents assets that are measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements are recognized at June 30, 2017 and 2016:

	<u>Financial Assets at Fair Value as of</u>			
	<u>June 30, 2017</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	<u>\$ 246,066</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 246,066</u>

	<u>Financial Assets at Fair Value as of</u>			
	<u>June 30, 2016</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	<u>\$ 224,679</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 224,679</u>

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 7 – 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 the Organization 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.

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.

	<u>Program Fees</u>	
	<u>2017</u>	<u>2016</u>
Unrestricted:		
Thru Crider Health Center, Inc.:		
CCRB	726,121	604,133
FCCRB	209,620	147,100
LCRB	119,561	98,489
Developmental Disability Resource Board of St. Charles Co. (DDRB)		
Advocacy	469,595	481,955
Parent Partner Pilot	387,455	405,063
People First	48,225	47,279
Parent fees & miscellaneous	6,165	15,809
	<u>\$ 1,966,742</u>	<u>\$ 1,799,828</u>

NOTE 8 – LEASES

The Organization leases building space, office equipment and vehicles under operating leases. Rental expenses for the years ending June 30, 2017 and 2016 were \$180,987 and \$152,618, 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
2018	9,312
2019	9,312
	<u>\$ 18,624</u>

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

NOTE 9 – CONCENTRATIONS OF CREDIT RISK

The CCRB grant and DDRB advocacy grant represent 35% and 22%, respectively, of total support for the year, and 29% and 45%, respectively, of the receivable balance at June 30, 2017.

The Organization maintains cash balances at one financial institution in the St. Charles, Missouri area. Accounts at this institution are insured by Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2017, there were cash balances of \$72,733 in excess of federally insured limits at the bank.

The Organization maintains its investments primarily with one brokerage firm. Securities held at this firm are insured by the Securities Investor Protection Corporation (“SIPC”) up to \$500,000. As of June 30, 2017, there were no balances in excess of SIPC limits at the brokerage firm.

NOTE 10 – CONDITIONAL PROMISES TO GIVE

DDRDB has awarded up to \$501,427 for Advocacy, \$52,425 for People First, and \$109,309 for Parent Support Partner for the period July 1, 2017 to June 30, 2018 for certain services and reimbursements. The Crider purchase of service yearly contracts with CCRB, LCRB and FCCRB continues until December 31, 2017.

DDRDB has awarded up to \$491,585 for Advocacy, \$48,225 for People First, and \$107,165 for Parent Support Partner 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 continues until December 31, 2016.

As of June 30, 2017, the conditions on which the grant was made had not been met; accordingly, the Organization has not recognized these promises to give on the Statement of Financial Position.

NOTE 11 – 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.

SUPPLEMENTARY INFORMATION

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.
SUPPLEMENTARY INFORMATION –
SCHEDULE OF PROGRAM EXPENSES / UNIT COST CALCULATIONS
FOR THE YEAR ENDED JUNE 30, 2017

	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	1,502,922	157,762	455,106	331,340	293,473	38,585	137,873	83,783	5,000
Advertising	1,269	615	273	160	112	12	72	25	-
Building maintenance	2,006	301	708	422	296	30	182	67	-
Client services	11,153	309	930	1,602	82	8	1,524	478	6,220
Communications	43,304	6,031	14,301	8,367	5,874	603	6,841	1,287	-
Contractual	89,324	13,326	31,798	18,610	13,065	1,341	8,321	2,863	-
Depreciation	9,410	1,048	2,992	2,863	1,527	105	651	224	-
Dues & subscriptions	3,149	522	1,086	654	459	46	277	105	-
Equipment rental	14,041	2,072	5,019	2,891	2,034	259	1,303	463	-
Family empowerment	270	-	-	-	-	-	270	-	-
Fundraising/development	467	-	196	114	80	8	51	18	-
Insurance	10,799	1,620	3,841	2,247	1,578	162	1,005	346	-
Interest expense	27	27	-	-	-	-	-	-	-
Mileage	107,435	2,575	64,171	4,677	11,047	2,550	11,649	10,766	-
Miscellaneous	35,000	-	-	-	35,000	-	-	-	-
Office expense	60,973	20,955	9,366	21,718	3,870	1,765	2,439	860	-
Rent	75,434	11,315	26,832	15,698	11,021	1,131	7,023	2,414	-
Seminars & conferences	59,288	5,539	15,884	21,596	5,395	6,054	3,638	1,182	-
Subtotal	2,026,271	224,017	632,503	432,959	384,913	52,659	183,119	104,881	11,220
Support and Administration									
Costs Allocation		(224,017)	78,619.01	53,816	47,844	6,545	22,761	13,037	1,395
Total Program Expenses	2,026,271	-	711,122	486,775	432,757	59,204	205,880	117,918	12,615
Development expense	3,803								
Scholarships	500								
Total agency expenses	2,030,574								
Units provided			9,823.50				2,743.50	1,574.50	
Unit Cost - Actual			\$ 72.39				\$ 75.04	\$ 74.89	

FAMILY ADVOCACY AND COMMUNITY TRAINING, INC.

SUPPLEMENTARY INFORMATION –
SCHEDULE OF PROGRAM EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017

	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	\$ 455,106	\$ 331,340	\$ 293,473	\$ 38,585	\$ 137,873	\$ 83,783	\$ 5,000	\$ 1,345,160
Advertising	273	160	112	12	72	25	-	654
Building maintenance	708	422	296	30	182	67	-	1,705
Client services	930	1,602	82	8	1,524	478	6,220	10,844
Communications	14,301	8,367	5,874	603	6,841	1,287	-	37,273
Contractual	31,798	18,610	13,065	1,341	8,321	2,863	-	75,998
Depreciation	2,992	2,863	1,527	105	651	224	-	8,362
Dues & subscriptions	1,086	654	459	46	277	105	-	2,627
Equipment rental	5,019	2,891	2,034	259	1,303	463	-	11,969
Family empowerment	-	-	-	-	270	-	-	270
Fundraising/development	196	114	80	8	51	18	-	467
Insurance	3,841	2,247	1,578	162	1,005	346	-	9,179
Interest expense	-	-	-	-	-	-	-	-
Mileage	64,171	4,677	11,047	2,550	11,649	10,766	-	104,860
Miscellaneous	-	-	35,000	-	-	-	-	35,000
Office expense	9,366	21,718	3,870	1,765	2,439	860	-	40,018
Rent	26,832	15,698	11,021	1,131	7,023	2,414	-	64,119
Scholarships	-	-	-	-	-	-	-	-
Seminars & conferences	15,884	21,596	5,395	6,054	3,638	1,182	-	53,749
Total Expenses	<u>\$ 632,503</u>	<u>\$ 432,959</u>	<u>\$ 384,913</u>	<u>\$ 52,659</u>	<u>\$ 183,119</u>	<u>\$ 104,881</u>	<u>\$ 11,220</u>	<u>\$ 1,802,254</u>

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

	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	\$ 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
Fundraising/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	<u>\$ 533,852</u>	<u>\$ 427,402</u>	<u>\$ 350,033</u>	<u>\$ 48,422</u>	<u>\$ 133,097</u>	<u>\$ 85,284</u>	<u>\$ 11,211</u>	<u>\$ 1,589,301</u>