



Financial Statements and Independent
Auditor's Report

Blue Peaks Developmental Services, Inc.

June 30, 2015



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Logan, Thomas & Johnson, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Blue Peaks Developmental Services, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Blue Peaks Developmental Services, Inc. (the Center), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and cash flows for the year 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 as established by the Auditing Standards Board of the American Institute of Certified Public Accountants. 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 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 that we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Blue Peaks Developmental Services, Inc. as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Center's 2014 financial statements, and our report dated October 28, 2014, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matter

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The summary of revenues, support and expenses by program on pages 18 through 21 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information on pages 18 through 21 is fairly stated in all material respects in relation to the financial statements as a whole.

Logan, Thomas + Johnson, LLC

Broomfield, Colorado
January 12, 2016

Financial Statements

Blue Peaks Developmental Services, Inc.
STATEMENT OF FINANCIAL POSITION

June 30, 2015

(With summarized financial information for June 30, 2014)

	2015	2014
ASSETS		
Current assets		
Cash and cash equivalents	\$ 614,876	\$ 271,869
Short-term certificates of deposit	510,966	786,860
Accounts receivable		
Fees and grants from governmental agencies	329,750	431,390
Other	44,047	32,405
Prepaid expenses and deposits	40,383	27,573
Total current assets	1,540,022	1,550,097
Restricted cash	8,000	3,595
Land, building and equipment, net	1,176,685	1,187,858
Total assets	\$ 2,724,707	\$ 2,741,550
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	\$ 454,148	\$ 281,140
Deferred revenue	8,780	-
Current portion of capital lease obligation	8,456	-
Total current liabilities	471,384	281,140
Long-term capital lease obligation, net of current portion	23,839	-
Total liabilities	495,223	281,140
Net assets		
Unrestricted		
Net investment in land, building and equipment	1,144,390	1,187,858
Undesignated	1,085,094	1,272,552
Total unrestricted net assets	2,229,484	2,460,410
Total liabilities and net assets	\$ 2,724,707	\$ 2,741,550

The accompanying notes are an integral part of this statement.

Blue Peaks Developmental Services, Inc.
STATEMENT OF ACTIVITIES
Year ended June 30, 2015
(With summarized financial information for the year ended June 30, 2014)

	Total unrestricted	
	2015	2014
Revenues and support		
Fees and grants from governmental agencies		
Fees for services		
State of Colorado		
State General Fund	\$ 335,742	\$ 261,086
Medicaid	3,771,339	3,748,077
Counties	6,100	6,100
Grants and other		
Part C	39,602	50,724
Other	23,431	-
Total fees and grants from governmental agencies	4,176,214	4,065,987
Public support - contributions	569	1,083
Residential room and board	378,191	377,344
In-kind contributions	33,850	18,195
Other revenue	136,653	111,351
Total revenues and support	4,725,477	4,573,960
Expenses		
Program services		
Medicaid comprehensive	3,472,082	3,233,986
State adult supported living	107,017	73,870
Medicaid adult supported living	403,558	394,466
Children's extensive support	33,930	31,482
Early intervention	265,146	242,582
Family support	57,165	18,132
Case management	137,542	138,802
Total program services	4,476,440	4,133,320
Supporting services		
Management and general	479,963	523,185
Total expenses	4,956,403	4,656,505
CHANGE IN NET ASSETS	(230,926)	(82,545)
Net assets, beginning of year	2,460,410	2,542,955
Net assets, end of year	\$ 2,229,484	\$ 2,460,410

The accompanying notes are an integral part of this statement.

Blue Peaks Developmental Services, Inc.
STATEMENT OF CASH FLOWS
Year ended June 30, 2015
(With summarized financial information for the year ended June 30, 2014)

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities		
Change in net assets	\$ (230,926)	\$ (82,545)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	145,895	144,661
Loss on sale of land, building and equipment	7,084	-
In-kind contributions of property, plant and equipment	(19,615)	(18,195)
Change in assets and liabilities		
(Increase) decrease in accounts receivable	89,998	(179,746)
(Increase) decrease in prepaid expenses and deposits	(12,810)	13,354
Increase in accounts payable and accrued expenses	174,830	68,807
Increase in deferred revenue	8,780	-
Net cash provided by (used in) operating activities	<u>163,236</u>	<u>(53,664)</u>
Cash flows from investing activities		
Purchase of land, building and equipment	(83,215)	(68,679)
Payment from accounts payable related to fixed asset additions	(1,822)	-
Purchase of certificates of deposit	(100,000)	(786,860)
Proceeds from redemption of certificates of deposit	375,894	712,226
Net cash provided by (used in) investing activities	<u>190,857</u>	<u>(143,313)</u>
Cash flows from financing activities		
Increase in restricted cash	(4,405)	(610)
Capital lease payments	(6,681)	-
Net cash used in financing activities	<u>(11,086)</u>	<u>(610)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	343,007	(197,587)
Cash and cash equivalents, beginning of year	<u>271,869</u>	<u>469,456</u>
Cash and cash equivalents, end of year	<u>\$ 614,876</u>	<u>\$ 271,869</u>
Supplemental data		
Cash paid for interest	\$ 1,071	\$ -
Noncash investing and financing activities		
Land, building and equipment additions from contributions	19,615	18,195
Land, building and equipment additions in accounts payable at year-end	-	1,822
Land, building and equipment additions acquired through a capital lease	38,976	-

The accompanying notes are an integral part of this statement.

Blue Peaks Developmental Services, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This description of Blue Peaks Developmental Services, Inc.'s (the Center) nature of activities and summary of significant accounting policies is presented to assist in understanding the Center's financial statements.

1. *Summary of Business Activities*

Blue Peaks Developmental Services, Inc., a Colorado nonprofit corporation, was incorporated under the laws of the State of Colorado in 1970 for the purpose of providing a community center board to coordinate programs through interagency cooperation and local agencies to provide services to persons with developmental disabilities in Saguache, Mineral, Alamosa, Costilla, Conejos, and Rio Grande Counties. The Center was incorporated as San Luis Valley Center for the Handicapped, Inc., and in April 1988, changed its name to Blue Peaks Developmental Services, Inc. The Center is operated as a not-for-profit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Center's revenues come primarily from the State of Colorado for services provided.

2. *Description of Services Provided*

The major program services or supports and functional activities directly provided or purchased by the Center are:

Program Services or Supports

Comprehensive (Medicaid) refers to residential services, adult day services or supports and transportation activities as specified in the eligible person's Individualized Plan (IP). Included are a number of different types of residential settings, which provide an array of training, learning, experiential and support activities provided in residential living alternatives designed to meet individual needs. Additionally, adult day services provide opportunities for individuals to experience and actively participate in valued roles in the community. These services and supports enable individuals to access and participate in typical community activities such as work, recreation, and senior citizen activities. Finally, transportation activities refer to "Home to Day Program transportation" services relevant to an individual's work schedule as specified in the IP. For these purposes, "work schedule" is defined broadly to include adult and retirement activities such as education, training, community integration and employment.

Adult Supported Living (State and Medicaid) provides individualized living services for persons who are responsible for their own living arrangements in the community.

Blue Peaks Developmental Services, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. *Description of Services Provided (Continued)*

Program Services or Supports (Continued)

Children's Extensive Support is a deeming waiver (only the child's income is considered in determining eligibility) intended to provide needed services and supports to eligible children under the age of eighteen years in order for the children to remain in or return to the family home. Waiver services are targeted to children having extensive support needs, which require constant line-of-sight supervision due to significantly challenging behaviors and/or coexisting medical conditions. Available services include personal assistance, household modification, specialized medical equipment and supplies, professional services, and community connection services.

Early Intervention is for children from birth through age two which offer infants and toddlers and their families services and supports to enhance child development in the areas of cognition, speech, communication, physical, motor, vision, hearing, social-emotional development, and self help skills; parent-child or family interaction; and early identification, screening and assessment services.

Family Support provides an array of supportive services to the person with a developmental disability and his/her family when the person remains within the family home, thereby preventing or delaying the need for out-of-home placement, which is unwanted by the person or the family.

Case Management is the determination of eligibility for services and supports, service and support coordination, and the monitoring of all services and supports delivered pursuant to the IP, and the evaluation of results identified in the IP.

Supporting Services

Management and General includes those activities necessary for planning, coordination and overall direction of the organization, financial administration, general board activities and other related activities indispensable to the Center's corporate existence.

3. *Basis of Accounting*

Financial statements of the Center have been prepared on the accrual basis, whereby revenues are recorded when services are performed and expenses are recognized when incurred.

Blue Peaks Developmental Services, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. *Use of Estimates*

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues, support and expenses during the reporting period. Actual results could differ from those estimates.

5. *Subsequent Events*

The Center has evaluated events and transactions occurring subsequent to the end of the fiscal year for potential recognition or disclosure through January 12, 2016, the date on which the financial statements were issued, and did not identify any events or transactions that would have a material impact on the financial statements.

6. *Cash and Cash Equivalents and Restricted Cash*

For purposes of the statement of cash flows, the Center considers cash to be cash on hand and cash on deposit, subject to immediate withdrawal, and considers cash equivalents to be certificates of deposit with an original maturity of three months or less. Restricted cash represents monies held for individuals receiving the Center's services. A liability in the amount equal to the restricted cash is recorded in accounts payable and accrued expenses. These monies are required to be held in a separate account by the Social Security Administration.

The Center maintains its cash balances in several financial institutions, which at times, may exceed federally insured limits. The Center has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

7. *Certificates of Deposit*

Short-term certificates of deposit consist of six individual certificates with interest rates between 0.195% and 0.40% and maturity dates between October 2015 and December 2015. Certificates of deposit are carried at original acquisition cost and accrued interest is recorded in other accounts receivable.

8. *Accounts Receivable*

The majority of the Center's accounts receivable are due from the State of Colorado. Accounts receivable are due according to contractual terms and are stated at the amount management expects to collect from outstanding balances. The Center believes all receivables are collectible and that no allowance for doubtful accounts is necessary.

Blue Peaks Developmental Services, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. *Accounts Receivable (Continued)*

The Center writes off accounts receivable to bad debt expense after reasonable collection efforts have been made. Payments subsequently received on such receivables, if any, are recorded as other revenue.

9. *Land, Building and Equipment*

Land, building and equipment are reported at cost for purchased assets and estimated value, at date of receipt, for donated property. Any asset purchased for more than \$1,500 that has a life expectancy of more than two years is capitalized. Depreciation is provided on the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	3–40
Equipment	3–10
Vehicles	3–5

10. *Accounting for Contributions*

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods, or are restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. Unconditional promises to give, which do not state a due date, are presumed to be time-restricted by the donor until received and are reported as temporarily restricted net assets.

A donor restriction expires when a stipulated time restriction ends, when an unconditional promise with an implied time restriction is collected, or when a purpose restriction is accomplished. Upon expiration, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions. Restricted contributions received in the same year in which the restrictions are met are reported as unrestricted revenues rather than temporarily restricted revenue. The Center had no temporarily restricted revenue for the year ended June 30, 2015.

11. *In-kind Contributions*

Contributions of property, materials and personal services are reported as in-kind contributions and are recorded at estimated fair value at the date of receipt. The amount recorded for these contributions (other than contributions of land, building and equipment) is also included as program costs to properly reflect the total cost of the particular program.

Blue Peaks Developmental Services, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. *Income Taxes*

The Center is operated as a nonprofit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Center recognizes tax liabilities when, despite the Center's belief that its tax return positions are supportable, the Center believes that certain positions may not be fully sustained upon review by tax authorities. Benefits from tax positions are measured at the largest amount of benefit that is greater than fifty percent likely of being realized upon settlement. The Center has concluded there is no tax liability or benefit required to be recorded as of June 30, 2015. The Center is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. The Center believes it is no longer subject to income tax examinations for the years prior to the year ended June 30, 2012.

13. *Prior Year Summarized Information*

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Center's financial statements as of and for the year ended June 30, 2014 from which the summarized information was derived.

NOTE B – LAND, BUILDING AND EQUIPMENT

Land, building and equipment consists of the following at June 30, 2015:

Buildings and improvements	\$ 2,483,805
Equipment	477,301
Vehicles	<u>961,202</u>
	3,922,308
Less accumulated depreciation and amortization	<u>3,032,278</u>
	890,030
Land	<u>286,655</u>
	\$ <u>1,176,685</u>

Depreciation expense was \$145,895 for the year ended June 30, 2015.

Blue Peaks Developmental Services, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE C – DEFFERED REVENUE

Deferred revenue of \$8,780 at June 30, 2015 consists of unearned revenue from the State of Colorado. The revenue is recognized when services are performed.

NOTE D – LEASES

Operating Leases

The Center leases office equipment and residential facilities under operating lease arrangements. The leases on office equipment expire on various dates through fiscal year 2020 and the leases for residential facilities are month-to-month. Rental expense under these operating leases was \$2,255 for the year ended June 30, 2015. Future minimum rental payments for all noncancelable operating leases at June 30, 2015 are as follows:

Year ending June 30,	
2016	\$ 1,184
2017	1,184
2018	1,184
2019	1,184
2020	<u>1,184</u>
	\$ <u>5,920</u>

Capital Lease Obligation

The Center leases equipment under a capital lease arrangement. For financial reporting purposes, minimum lease rentals relating to the equipment have been capitalized. The following is a schedule, by years, of future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of June 30, 2015:

Year ending June 30,	
2016	\$ 8,456
2017	8,456
2018	8,456
2019	8,456
2020	<u>705</u>
	34,529
Less amount representing interest	<u>2,234</u>
	32,295
Less current portion	<u>8,456</u>
	\$ <u>23,839</u>

Blue Peaks Developmental Services, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2015

NOTE D – LEASES (CONTINUED)

Capital Lease Obligation (Continued)

Equipment recorded under the capital lease includes the following amounts at June 30, 2015:

Transportation equipment	\$ 38,976
Less accumulated amortization	<u>(7,146)</u>
	\$ <u>31,830</u>

Amortization expense related to property recorded under the capital lease is combined with depreciation expense.

NOTE E – RETIREMENT PLAN

The Center has adopted a Money Purchase Pension Plan and Trust, which is a defined contribution pension plan. All full-time employees who have completed one full year of service are eligible to participate. The Center contributes between 1% and 4% of each eligible employee's compensation to the plan based on the employee's years of service. Employees participating in the plan will vest 20% each year until the fifth year of service when they will be 100% vested. Retirement plan expense was \$47,246 for the year ended June 30, 2015.

NOTE F – RELATED PARTY TRANSACTIONS

The Center receives a substantial amount of revenue from the State of Colorado. The amount of receivables and deferred revenue the Center has from the State of Colorado is \$329,750 and \$8,780, respectively. The Center has a payable to the State of Colorado at June 30, 2015 in the amount of \$2,736. These transactions are considered to be transactions with a related party by virtue of the significant management influence exercised by the State of Colorado through contract provisions.

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Supplementary Information

Blue Peaks Developmental Services, Inc.
SUMMARY OF REVENUES, SUPPORT AND EXPENSES BY PROGRAM
Year ended June 30, 2015
(With summarized financial information for the year ended June 30, 2014)

	<u>Program Services</u>		
	<u>Non specified</u>	<u>Medicaid comprehen- sive*</u>	<u>State adult supported living</u>
Revenues and support			
Fees and grants from governmental agencies			
Fees for services			
State of Colorado			
State General Fund	\$ -	\$ -	\$ 83,587
Medicaid	-	3,102,247	
Counties	6,100	-	-
Grants and other			
Part C	-	-	-
Other	-	-	23,431
Total fees and grants from governmental agencies	<u>6,100</u>	<u>3,102,247</u>	<u>107,018</u>
Public support - donations	424	-	-
Residential room and board	-	378,191	-
In-kind contributions	19,615	10,466	-
Other revenue	25,850	91,713	-
Total revenues and support	<u>\$ 51,989</u>	<u>\$ 3,582,617</u>	<u>\$ 107,018</u>
Expenses			
Salaries	\$ -	\$ 2,061,372	\$ 50,082
Payroll taxes	-	257,032	5,652
Employee benefits	-	259,897	7,243
Total personal services	-	2,578,301	62,977
Medical professional services			
Physicians	-	1,963	-
Other	-	27,640	119
Other professional services	-	57,752	569
Staff development	-	9,273	225
Staff travel	-	8,591	35
Vehicles			
Fuel and oil	-	44,228	3,744
Maintenance	-	34,061	2,964
Occupancy			
Rent and real estate taxes	-	-	-
Maintenance	-	114,828	22,745
Utilities	-	76,997	952

*Medicaid comprehensive includes residential and day program services.

Program Services

Medicaid adult supported living	Children's extensive support	Early interven- tion	Family support	Case manage- ment	Management and general	Total	
						2015	2014
\$ -	\$ -	\$ 108,606	\$ 51,579	\$ 45,125	\$ 46,845	\$ 335,742	\$ 261,086
406,363	33,621	-	46,225	157,251	25,632	3,771,339	3,748,077
-	-	-	-	-	-	6,100	6,100
-	-	30,704	-	2,210	6,688	39,602	50,724
-	-	-	-	-	-	23,431	-
406,363	33,621	139,310	97,804	204,586	79,165	4,176,214	4,065,987
-	-	145	-	-	-	569	1,083
-	-	-	-	-	-	378,191	377,344
-	-	-	-	-	3,769	33,850	18,195
-	-	10,117	1,743	3,258	3,972	136,653	111,351
<u>\$ 406,363</u>	<u>\$ 33,621</u>	<u>\$ 149,572</u>	<u>\$ 99,547</u>	<u>\$ 207,844</u>	<u>\$ 86,906</u>	<u>\$ 4,725,477</u>	<u>\$ 4,573,960</u>
\$ 236,373	\$ 10,128	\$ 68,749	\$ 4,085	\$ 98,386	\$ 293,308	\$ 2,822,483	\$ 2,701,864
26,528	1,125	8,240	319	10,291	24,358	333,545	325,318
32,850	392	14,244	608	14,638	32,889	362,761	333,598
295,751	11,645	91,233	5,012	123,315	350,555	3,518,789	3,360,780
868	-	-	-	-	-	2,831	4,173
6,985	-	182	1	-	-	34,927	50,151
2,205	15,834	6,712	550	535	3,005	87,162	73,042
1,017	204	1,353	12	662	4,132	16,878	22,221
158	-	3,155	193	531	5,383	18,046	24,021
17,713	-	1,272	-	670	6,980	74,607	88,354
14,019	-	1,080	-	562	5,205	57,891	47,888
-	-	-	-	-	1,104	1,104	387
10,951	1,048	224	-	61	11,449	161,306	110,209
4,261	-	-	-	-	12,352	94,562	88,024

(Continued)

Blue Peaks Developmental Services, Inc.
SUMMARY OF REVENUES, SUPPORT AND EXPENSES BY PROGRAM (CONTINUED)
Year ended June 30, 2015
(With summarized financial information for the year ended June 30, 2014)

	Program Services		
	Non specified	Medicaid comprehen- sive*	State adult supported living
Equipment			
Leases	\$ -	\$ 888	\$ 19
Maintenance	-	15,944	3,135
Supplies			
Medical and client care supplies	-	21,115	-
Pharmacy	-	21,784	-
Production materials	-	1,296	151
Other	-	68,548	3,104
Telephone	-	23,757	372
Dues and subscriptions	-	39,356	756
Food	-	113,775	-
Insurance	-	63,959	1,684
Interest	-	831	23
Other	-	25,999	485
In-kind donations	-	10,466	-
Expenses before depreciation	-	3,361,352	104,059
Depreciation	-	110,730	2,958
Total expenses	<u>\$ -</u>	<u>\$ 3,472,082</u>	<u>\$ 107,017</u>

*Medicaid comprehensive includes residential and day program services.

Program Services

Medicaid adult supported living	Children's extensive support	Early interven- tion	Family support	Case manage- ment	Management and general	Total	
						2015	2014
\$ 87	\$ 15	\$ 15	\$ -	\$ 20	\$ 107	\$ 1,151	\$ 6,464
1,051	-	-	106	58	1,652	21,946	19,132
-	95	-	9,374	-	-	30,584	22,094
-	-	-	-	-	-	21,784	22,359
677	-	-	-	-	-	2,124	6,280
12,973	-	4,311	238	2,252	24,990	116,416	120,448
1,667	98	933	3	734	9,277	36,841	35,923
3,429	493	617	18	704	7,986	53,359	35,534
-	-	-	-	-	-	113,775	116,969
7,665	1,360	1,393	50	1,939	5,969	84,019	76,065
103	14	14	1	21	63	1,070	-
8,549	740	150,209	41,519	2,079	15,521	245,101	181,326
-	-	-	-	-	3,769	14,235	-
<u>390,129</u>	<u>31,546</u>	<u>262,703</u>	<u>57,077</u>	<u>134,143</u>	<u>469,499</u>	<u>4,810,508</u>	<u>4,511,844</u>
<u>13,429</u>	<u>2,384</u>	<u>2,443</u>	<u>88</u>	<u>3,399</u>	<u>10,464</u>	<u>145,895</u>	<u>144,661</u>
<u>\$ 403,558</u>	<u>\$ 33,930</u>	<u>\$ 265,146</u>	<u>\$ 57,165</u>	<u>\$ 137,542</u>	<u>\$ 479,963</u>	<u>\$ 4,956,403</u>	<u>\$ 4,656,505</u>