

Mountain Valley Developmental Services, Inc
Statement of Financial Position
As of November 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Current Assets		
Cash	1 \$ 1,984,429	\$ 2,029,983
Cash Held for Clients	2 100,659	93,571
Accounts Receivable - Net	3 1,094,144	912,992
Other Receivables	4 9,359	15,066
Prepaid Expenses	5 93,201	94,842
Inventory	6 57,801	30,920
Total Current Assets	7 <u>3,339,594</u>	<u>3,177,375</u>
Capital Assets		
Land	8 728,694	728,694
Real Property - Admin	9 735,838	731,392
Real Property - Other	10 5,704,827	5,301,966
Program Equipment	11 168,133	135,425
Leasehold Improvements	12 6,514	6,514
Vehicles	13 472,590	407,334
Accumulated Depreciation	14 (4,980,942)	(4,787,764)
Net Capital Assets	15 <u>2,835,654</u>	<u>2,523,562</u>
Other Assets		
Security Deposits Paid	16 13,800	10,320
457(b) Plan Asset	17 213,880	167,834
Total Other Assets	18 <u>227,680</u>	<u>178,154</u>
Total Assets	19 <u>\$ 6,402,928</u>	<u>\$ 5,879,090</u>
Liabilities & Net Assets		
Current Liabilities		
Current Maturities of Longterm Debt	20 \$ 24,108	\$ 23,106
Accounts Payable	21 246,927	104,554
Accrued Wages, Benefits, and Payroll Taxes	22 679,398	589,641
Unearned/Deferred Revenue	23 172,813	88,278
Total Current Liabilities	24 <u>1,123,245</u>	<u>805,579</u>
Longterm Liabilities		
Notes Payable	25 267,400	292,395
Security Deposits	26 13,800	7,250
Total Longterm Liabilities	27 <u>281,200</u>	<u>299,645</u>
Total Liabilities	28 <u>1,404,446</u>	<u>1,105,224</u>
Net Assets		
Beginning Fund Balance	29 4,845,026	4,508,339
Restricted by Board	30 60,000	60,000
Net Change in Fund Balance	31 93,456	205,527
Total Net Assets	32 <u>4,998,482</u>	<u>4,773,866</u>
Total Liabilities & Net Assets	33 <u>\$ 6,402,928</u>	<u>\$ 5,879,090</u>

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Mountain Valley Developmental Services
Statement of Activity - Budget vs Actual
For the Five Months Ending Thursday, November 30, 2017

	ACTUAL	BUDGET	VARIANCE	YTD - ACTUAL	YTD - BUDGET	VARIANCE
	November, 2017	November, 2017	FAVORABLE/ (UNFAVORABLE)	November, 2017	November, 2017	FAVORABLE/ (UNFAVORABLE)
INCOME						
Residential Program						
Medicaid	1 \$ 356,490	\$ 356,959	(\$469)	\$ 1,880,721	\$ 1,820,495	\$60,226
Room & Board	2 47,066	52,498	(5,432)	249,519	262,490	(12,971)
Residential Total	3 403,557	409,457	(5,900)	2,130,241	2,082,985	47,256
Day Program						
Medicaid	4 161,468	145,707	15,761	735,157	743,103	(7,946)
State SLS	5 8,022	6,541	1,481	40,730	33,292	7,438
Donations & Grants	6 -	-	0	-	36	(36)
Day Program Total	7 169,491	152,248	17,243	775,886	776,431	(545)
Supported Employment Program						
Community	8 24,983	18,835	6,148	103,625	95,894	7,731
Greenhouse	9 11,981	13,538	(1,557)	69,538	67,346	2,192
Weaving Studio	10 22,851	21,617	1,234	112,863	131,526	(18,663)
Donations & Grants	11 265	930	(665)	1,783	2,420	(637)
Supported Employment Program Total	12 60,080	54,920	5,160	287,810	297,186	(9,376)
Case Management Program						
Medicaid	13 47,521	41,918	5,603	218,601	213,781	4,820
Other	14 4,739	1,644	3,095	31,292	21,175	10,117
Case Management Program Total	15 52,260	43,562	8,698	249,894	234,956	14,938
Early Intervention Program						
EI/Part C	16 92,233	60,843	31,390	351,605	293,664	57,941
Infant Trusts	17 3,709	4,291	(582)	12,889	35,432	(22,543)
Early Intervention Program Total	18 95,941	65,134	30,807	364,495	329,096	35,399
Family Support Program						
State FSSP	19 16,805	18,769	(1,964)	84,027	71,597	12,430
Family Support Program Total	20 16,805	18,769	(1,964)	84,027	71,597	12,430
RMECC Program						
Federal & State Grants	21 32,788	59,177	(26,389)	137,381	182,013	(44,632)
Other Grants	22 36,330	35,000	1,330	36,330	35,000	1,330

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Mountain Valley Developmental Services
Statement of Activity - Budget vs Actual
For the Five Months Ending Thursday, November 30, 2017

		ACTUAL	BUDGET	VARIANCE FAVORABLE/ (UNFAVORABLE)	YTD - ACTUAL	YTD - BUDGET	VARIANCE FAVORABLE/ (UNFAVORABLE)
		November, 2017	November, 2017	(UNFAVORABLE)	November, 2017	November, 2017	(UNFAVORABLE)
RMECC Program Total	23	69,119	94,177	(25,058)	173,711	217,013	(43,302)
Other Revenue							
Government Grants	24	11,744	11,667	77	56,394	58,335	(1,941)
Donations	25	1,556	1,811	(255)	3,985	6,488	(2,503)
Employee/Commercial Rent	26	11,462	7,500	3,962	42,971	37,500	5,471
Other	27	203	167	36	2,648	835	1,813
Total Other Revenue	28	24,966	21,145	3,821	105,998	103,158	2,840
Total Operating Revenue	29	892,218	859,412	32,806	4,172,061	4,112,422	59,639
EXPENSES							
Residential Program							
Salaries	30	(199,698)	(194,252)	(5,446)	(1,008,936)	(990,685)	(18,251)
Benefits	31	(51,916)	(62,353)	10,437	(258,037)	(313,162)	55,125
Program Expenses	32	(77,932)	(73,052)	(4,880)	(403,169)	(356,492)	(46,677)
Building Expenses	33	(40,954)	(31,737)	(9,217)	(198,486)	(178,780)	(19,706)
Insurance	34	(1,569)	(1,575)	6	(7,474)	(7,875)	401
Other	35	(1,625)	(3,385)	1,760	(17,946)	(20,926)	2,980
Residential Program Total	36	(373,694)	(366,354)	(7,340)	(1,894,049)	(1,867,920)	(26,129)
Day Program							
Salaries	37	(64,141)	(70,702)	6,561	(326,452)	(360,578)	34,126
Benefits	38	(17,053)	(19,400)	2,347	(86,728)	(97,446)	10,718
Program Expenses	39	(15,869)	(13,632)	(2,237)	(87,654)	(70,789)	(16,865)
Building Expenses	40	(8,612)	(8,244)	(368)	(47,582)	(47,278)	(304)
Insurance	41	(472)	(472)	1	(2,229)	(2,360)	131
Transportation	42	(23,823)	(20,345)	(3,478)	(105,584)	(102,759)	(2,825)
Other	43	(1,398)	(1,587)	189	(13,916)	(9,939)	(3,977)
Day Program Total	44	(131,368)	(134,382)	3,014	(670,144)	(691,149)	21,005
Supported Employment Program							
Salaries	45	(41,178)	(41,137)	(41)	(203,013)	(209,804)	6,791
Benefits	46	(8,417)	(10,143)	1,726	(41,657)	(50,923)	9,266
Program Expenses	47	(1,137)	(1,630)	493	(7,568)	(9,779)	2,211

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Mountain Valley Developmental Services
Statement of Activity - Budget vs Actual
For the Five Months Ending Thursday, November 30, 2017

		ACTUAL	BUDGET	VARIANCE FAVORABLE/ (UNFAVORABLE)	YTD - ACTUAL	YTD - BUDGET	VARIANCE FAVORABLE/ (UNFAVORABLE)
		November, 2017	November, 2017	(UNFAVORABLE)	November, 2017	November, 2017	(UNFAVORABLE)
Cost of Sales	48	(3,770)	(6,352)	2,582	(18,902)	(34,756)	15,854
Building Expenses	49	(4,286)	(3,211)	(1,075)	(20,330)	(18,090)	(2,240)
Insurance	50	(197)	(198)	1	(928)	(990)	62
Other	51	(2,044)	(1,511)	(533)	(8,094)	(6,831)	(1,263)
CL Outings (Donation Funded)	52	(120)	(208)	88	(859)	(1,040)	181
Supported Employment Program Totals	53	<u>(61,148)</u>	<u>(64,390)</u>	<u>3,242</u>	<u>(301,352)</u>	<u>(332,213)</u>	<u>30,861</u>
Case Management Program							
Salaries	54	(41,556)	(40,426)	(1,130)	(213,123)	(206,171)	(6,952)
Benefits	55	(8,913)	(10,211)	1,298	(43,510)	(51,463)	7,953
Program Expenses	56	(1,820)	(3,033)	1,213	(8,940)	(14,761)	5,822
Case Management Program Totals	57	<u>(52,289)</u>	<u>(53,670)</u>	<u>1,381</u>	<u>(265,572)</u>	<u>(272,395)</u>	<u>6,823</u>
Early Intervention Program							
Salaries	58	(4,760)	(3,945)	(815)	(23,166)	(20,121)	(3,045)
Benefits	59	(365)	(372)	7	(2,000)	(1,896)	(104)
Program Expenses	60	(45,704)	(18,046)	(27,658)	(236,808)	(157,910)	(78,898)
Early Intervention Program Totals	61	<u>(50,829)</u>	<u>(22,363)</u>	<u>(28,466)</u>	<u>(261,974)</u>	<u>(179,927)</u>	<u>(82,047)</u>
Family Support Program							
Salaries	62	(770)	(767)	(3)	(3,924)	(3,913)	(11)
Benefits	63	(57)	(62)	5	(289)	(316)	27
Program Expenses	64	(5,749)	(1,794)	(3,955)	(94,036)	(74,551)	(19,485)
Family Support Program Total	65	<u>(6,575)</u>	<u>(2,623)</u>	<u>(3,952)</u>	<u>(98,249)</u>	<u>(78,780)</u>	<u>(19,469)</u>
RMECC Program							
Salaries	66	(7,892)	(7,890)	(2)	(39,923)	(40,239)	316
Benefits	67	(994)	(1,220)	226	(5,182)	(6,169)	987
Program Expenses	68	(60,053)	(19,728)	(40,325)	(122,270)	(99,553)	(22,717)
RMECC Program Totals	69	<u>(68,940)</u>	<u>(28,838)</u>	<u>(40,102)</u>	<u>(167,375)</u>	<u>(145,961)</u>	<u>(21,414)</u>
Administrative Costs							
Salaries	70	(50,951)	(49,377)	(1,574)	(239,888)	(251,823)	11,935
Benefits	71	(7,479)	(9,828)	2,349	(39,211)	(49,572)	10,361
Building Expenses	72	(4,154)	(4,800)	646	(28,625)	(24,616)	(4,009)
Insurance	73	(828)	(672)	(156)	(4,338)	(3,360)	(978)
Other	74	(18,253)	(20,781)	2,528	(89,150)	(90,997)	1,847

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Mountain Valley Developmental Services
Statement of Activity - Budget vs Actual
For the Five Months Ending Thursday, November 30, 2017

	ACTUAL	BUDGET	VARIANCE FAVORABLE/ UNFAVORABLE)	YTD - ACTUAL	YTD - BUDGET	VARIANCE FAVORABLE/ UNFAVORABLE)	
	November, 2017	November, 2017	(UNFAVORABLE)	November, 2017	November, 2017	(UNFAVORABLE)	
Administrative Costs Total	75	(81,665)	(85,458)	3,793	(401,213)	(420,368)	19,155
Other Expenses							
Employee/Commercial Rent	76	(2,118)	(3,394)	1,276	(18,679)	(17,012)	(1,667)
Other Expenses Total	77	(2,118)	(3,394)	1,276	(18,679)	(17,012)	(1,667)
Total Expenses	78	(828,627)	(761,472)	(67,155)	(4,078,605)	(4,005,725)	(72,880)
Net Revenue	79	63,591	97,940	(34,349)	93,456	106,697	(13,241)

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Mountain Valley Developmental Services
Statement of Activity
For the Five Months Ending Thursday, November 30, 2017 and 2016

	November, 2017	November, 2016	5 Months Ended November, 2017	5 Months Ended November, 2016
INCOME				
Residential Program				
Medicaid	1 \$ 356,490	\$ 339,654	\$ 1,880,721	\$ 1,763,393
Room & Board	2 47,066	49,516	249,519	249,067
Residential Total	3 403,557	389,170	2,130,241	2,012,460
Day Program				
Medicaid	4 161,468	145,639	735,157	739,156
State SLS	5 8,022	6,420	40,730	32,680
Donations & Grants	6 -	-	-	50
Day Program Total	7 169,491	152,059	775,886	771,886
Supported Employment Program				
Community	8 24,983	22,107	103,625	108,422
Greenhouse	9 11,981	13,194	69,538	61,402
Weaving Studio	10 22,851	27,067	112,863	142,559
Donations & Grants	11 265	868	1,783	7,481
Supported Employment Program Total	12 60,080	63,237	287,810	319,865
Case Management Program				
Medicaid	13 47,521	57,763	218,601	202,277
Other	14 4,739	-	31,292	18,830
Case Management Program Total	15 52,260	57,763	249,894	221,107
Early Intervention Program				
EI/Part C	16 92,233	57,213	351,605	274,234
Infant Trusts	17 3,709	3,974	12,889	32,811
Early Intervention Program Total	18 95,941	61,186	364,495	307,044
Family Support Program				
State FSSP	19 16,805	18,858	84,027	71,935
Family Support Program Total	20 16,805	18,858	84,027	71,935
RMECC Program				
Federal & State Grants	21 32,788	82,021	137,381	200,959
Other Grants	22 36,330	35,000	36,330	35,000
RMECC Program Total	23 69,119	117,021	173,711	235,959
Other Revenue				
Government Grants	24 11,744	10,682	56,394	41,640
Donations	25 1,556	1,605	3,985	8,079
Annual Race	26 -	-	-	1,526
Employee/Commercial Rent	27 11,462	6,850	42,971	40,175
Other	28 203	2,394	2,648	19,196
Total Other Revenue	29 24,966	21,531	105,998	110,616
Total Operating Revenue	30 892,218	880,825	4,172,061	4,050,873
EXPENSES				
Residential Program				
Salaries	31 (199,698)	(186,365)	(1,008,936)	(932,992)
Benefits	32 (51,916)	(80,852)	(258,037)	(294,496)
Program Expenses	33 (77,932)	(72,063)	(403,169)	(375,520)
Building Expenses	34 (40,954)	(34,422)	(198,486)	(189,605)
Insurance	35 (1,569)	(1,423)	(7,474)	(7,115)
Other	36 (1,625)	(3,138)	(17,946)	(20,599)
Residential Program Total	37 (373,694)	(378,262)	(1,894,049)	(1,820,327)
Day Program				

Mountain Valley Developmental Services
Statement of Activity
For the Five Months Ending Thursday, November 30, 2017 and 2016

		November, 2017	November, 2016	5 Months Ended November, 2017	5 Months Ended November, 2016
Salaries	38	(64,141)	(54,960)	(326,452)	(296,550)
Benefits	39	(17,053)	(18,535)	(86,728)	(88,945)
Program Expenses	40	(15,869)	(13,834)	(87,654)	(70,564)
Building Expenses	41	(8,612)	(8,458)	(47,582)	(48,161)
Insurance	42	(472)	(421)	(2,229)	(2,104)
Transportation	43	(23,823)	(21,883)	(105,584)	(102,290)
Other	44	(1,398)	(1,630)	(13,916)	(11,723)
Day Program Total	45	<u>(131,368)</u>	<u>(119,720)</u>	<u>(670,144)</u>	<u>(620,336)</u>
Supported Employment Program					
Salaries	46	(41,178)	(35,263)	(203,013)	(168,357)
Benefits	47	(8,417)	(9,821)	(41,657)	(43,319)
Program Expenses	48	(1,137)	(1,692)	(7,568)	(10,117)
Cost of Sales	49	(3,770)	(7,930)	(18,902)	(51,507)
Building Expenses	50	(4,286)	(3,966)	(20,330)	(20,303)
Insurance	51	(197)	(175)	(928)	(877)
Other	52	(2,044)	(1,552)	(8,094)	(7,098)
CL Outings (Donation Funded)	53	(120)	(113)	(859)	(1,015)
Supported Employment Program Totals	54	<u>(61,148)</u>	<u>(60,512)</u>	<u>(301,352)</u>	<u>(302,592)</u>
Case Management Program					
Salaries	55	(41,556)	(41,537)	(213,123)	(205,535)
Benefits	56	(8,913)	(9,505)	(43,510)	(46,270)
Program Expenses	57	(1,820)	(3,372)	(8,940)	(15,883)
Case Management Program Totals	58	<u>(52,289)</u>	<u>(54,414)</u>	<u>(265,572)</u>	<u>(267,688)</u>
Early Intervention Program					
Salaries	59	(4,760)	(4,228)	(23,166)	(20,956)
Benefits	60	(365)	(346)	(2,000)	(1,713)
Program Expenses	61	(45,704)	(19,369)	(236,808)	(168,969)
Early Intervention Program Totals	62	<u>(50,829)</u>	<u>(23,943)</u>	<u>(261,974)</u>	<u>(191,638)</u>
Family Support Program					
Salaries	63	(770)	(755)	(3,924)	(3,777)
Benefits	64	(57)	(56)	(289)	(278)
Program Expenses	65	(5,749)	(1,809)	(94,036)	(75,179)
Family Support Program Total	66	<u>(6,575)</u>	<u>(2,620)</u>	<u>(98,249)</u>	<u>(79,234)</u>
RMECC Program					
Salaries	67	(7,892)	(8,039)	(39,923)	(42,632)
Benefits	68	(994)	(1,105)	(5,182)	(5,589)
Program Expenses	69	(60,053)	(21,025)	(122,270)	(121,926)
RMECC Program Totals	70	<u>(68,940)</u>	<u>(30,168)</u>	<u>(167,375)</u>	<u>(170,147)</u>
Administrative Costs					
Salaries	71	(50,951)	(48,325)	(239,888)	(245,005)
Benefits	72	(7,479)	(8,068)	(39,211)	(39,479)
Building Expenses	73	(4,154)	(4,793)	(28,625)	(23,889)
Insurance	74	(828)	(342)	(4,338)	(1,709)
Other	75	(18,253)	(18,361)	(89,150)	(78,218)
Administrative Costs Total	76	<u>(81,665)</u>	<u>(79,889)</u>	<u>(401,213)</u>	<u>(388,300)</u>
Other Expenses					
Annual Race	77	-	(1,028)	-	(2,076)
Employee/Commercial Rent	78	(2,118)	(693)	(18,679)	(3,008)
Other Expenses Total	79	<u>(2,118)</u>	<u>(1,721)</u>	<u>(18,679)</u>	<u>(5,084)</u>
Total Expenses	80	(828,627)	(751,250)	(4,078,605)	(3,845,346)
Net Revenue	81	<u>63,591</u>	<u>129,575</u>	<u>93,456</u>	<u>205,527</u>