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Mountain Valley Developmental Services, Inc
Statement of Financial Position
As of September 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets		
Current Assets		
Cash	(1) \$ 2,336,940	\$ 2,385,047
Cash Held for Clients	(2) 104,834	93,559
Accounts Receivable - Net	(3) 1,040,882	1,224,173
Other Receivables	(4) 1,875	9,358
Prepaid Expenses	(5) 36,726	25,896
Inventory	(6) 64,125	42,766
Total Current Assets	(7) <u>3,585,382</u>	<u>3,780,798</u>
Capital Assets		
Land	(8) 795,694	728,694
Real Property - Admin	(9) 739,415	731,392
Real Property - Other	(10) 5,677,598	5,328,906
Program Equipment	(11) 167,545	167,545
Leasehold Improvements	(12) 6,514	6,514
Vehicles	(13) 447,688	472,590
Accumulated Depreciation	(14) (5,164,968)	(4,938,855)
Net Capital Assets	(15) <u>2,669,488</u>	<u>2,496,787</u>
Other Assets		
Security Deposits Paid	(16) 13,200	28,800
457(b) Plan Asset	(17) 251,106	213,880
Total Other Assets	(18) <u>264,306</u>	<u>242,680</u>
Total Assets	(19) <u>\$ 6,519,175</u>	<u>\$ 6,520,265</u>
Liabilities & Net Assets		
Current Liabilities		
Current Maturities of Longterm Debt	(20) \$ 47,011	\$ 24,108
Accounts Payable	(21) 193,788	205,598
Accrued Wages, Benefits, and Payroll Taxes	(22) 785,380	804,293
Unearned/Deferred Revenue	(23) 98,731	267,710
Total Current Liabilities	(24) <u>1,124,910</u>	<u>1,301,709</u>
Longterm Liabilities		
Notes Payable	(25) 433,500	271,377
Security Deposits	(26) 11,700	13,800
Total Longterm Liabilities	(27) <u>445,200</u>	<u>285,177</u>
Total Liabilities	(28) <u>1,570,110</u>	<u>1,586,886</u>
Net Assets		
Beginning Fund Balance	(29) 4,906,495	4,855,699
Restricted by Board	(30) -	60,000
Net Change in Fund Balance	(31) 42,569	17,681
Total Net Assets	(32) <u>4,949,065</u>	<u>4,933,380</u>
Total Liabilities & Net Assets	(33) <u>\$ 6,519,175</u>	<u>\$ 6,520,265</u>

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Mountain Valley Developmental Services
Statement of Activity - Budget vs Actual
For the Three Months Ending Sunday, September 30, 2018

	ACTUAL	BUDGET	VARIANCE	YTD - ACTUAL	YTD - BUDGET	VARIANCE
	September, 2018	September, 2018	FAVORABLE/ (UNFAVORABLE)	September, 2018	September, 2018	FAVORABLE/ (UNFAVORABLE)
INCOME						
Residential Program						
Medicaid	(1) \$ 383,952	\$ 371,915	\$12,037	\$ 1,178,667	\$ 1,139,855	\$38,812
Room & Board	(2) 52,417	47,551	4,866	155,550	145,805	9,745
Residential Total	(3) 436,369	419,466	16,903	1,334,218	1,285,660	48,558
Day Program						
Medicaid	(4) 144,375	142,824	1,551	494,371	422,021	72,350
State SLS	(5) 9,425	7,436	1,989	28,274	22,702	5,572
Day Program Total	(6) 153,800	150,260	3,540	522,645	444,723	77,922
Supported Employment Program						
Community	(7) 6,212	17,343	(11,131)	41,692	58,130	(16,438)
Greenhouse	(8) 11,063	13,340	(2,277)	33,854	44,834	(10,980)
Weaving Studio	(9) 26,168	20,652	5,516	86,974	70,283	16,691
Donations & Grants	(10) 623	712	(89)	1,165	1,566	(401)
Supported Employment Program Total	(11) 44,066	52,047	(7,981)	163,686	174,813	(11,127)
Case Management Program						
Medicaid	(12) 30,811	40,825	(10,014)	99,160	126,767	(27,607)
Other	(13) 7,468	5,248	2,220	21,129	15,744	5,385
Case Management Program Total	(14) 38,279	46,073	(7,794)	120,289	142,511	(22,222)
Early Intervention Program						
Medicaid	(15) 19,382	17,412	1,970	48,996	49,421	(425)
EI/Part C	(16) 75,269	58,307	16,962	156,110	181,072	(24,962)
Infant Trusts	(17) 686	3,154	(2,468)	11,808	8,030	3,778
Early Intervention Program Total	(18) 95,337	78,873	16,464	216,914	238,523	(21,609)
Family Support Program						
State FSSP	(19) 16,898	17,488	(590)	50,695	52,464	(1,769)
Family Support Program Total	(20) 16,898	17,488	(590)	50,695	52,464	(1,769)
RMECC Program						
Federal & State Grants	(21) 71,575	24,184	47,391	109,377	39,275	70,102
Other Grants	(22) -	-	0	10,000	-	10,000

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Mountain Valley Developmental Services
Statement of Activity - Budget vs Actual
For the Three Months Ending Sunday, September 30, 2018

		ACTUAL	BUDGET	VARIANCE FAVORABLE/ (UNFAVORABLE)	YTD - ACTUAL	YTD - BUDGET	VARIANCE FAVORABLE/ (UNFAVORABLE)
		September, 2018	September, 2018	(UNFAVORABLE)	September, 2018	September, 2018	(UNFAVORABLE)
RMECC Program Total	(23)	71,575	24,184	47,391	119,377	39,275	80,102
Other Revenue							
Government Grants	(24)	11,279	11,751	(472)	43,301	34,885	8,416
Donations	(25)	5,000	1,937	3,063	5,050	2,587	2,463
Employee/Commercial Rent	(26)	7,200	5,485	1,715	20,400	25,095	(4,695)
Other	(27)	3	152	(149)	10,910	506	10,404
Total Other Revenue	(28)	23,482	19,325	4,157	79,662	63,073	16,589
Total Operating Revenue	(29)	879,806	807,716	72,090	2,607,486	2,441,042	166,444
EXPENSES							
Residential Program							
Salaries	(30)	(190,095)	(197,299)	7,204	(598,749)	(605,051)	6,302
Benefits	(31)	(50,098)	(60,745)	10,647	(159,395)	(183,325)	23,930
Program Expenses	(32)	(76,553)	(76,508)	(45)	(245,263)	(239,414)	(5,849)
Building Expenses	(33)	(36,925)	(37,284)	359	(119,054)	(112,582)	(6,472)
Insurance	(34)	(1,595)	(1,445)	(150)	(4,784)	(4,335)	(449)
Other	(35)	(2,559)	(2,221)	(338)	(8,152)	(7,654)	(498)
Residential Program Total	(36)	(357,825)	(375,502)	17,677	(1,135,398)	(1,152,361)	16,963
Day Program							
Salaries	(37)	(73,924)	(70,893)	(3,031)	(234,986)	(217,407)	(17,579)
Benefits	(38)	(21,128)	(19,758)	(1,370)	(55,444)	(59,702)	4,258
Program Expenses	(39)	(18,355)	(18,721)	366	(55,922)	(54,749)	(1,173)
Building Expenses	(40)	(8,327)	(9,718)	1,391	(31,674)	(29,290)	(2,384)
Insurance	(41)	(472)	(427)	(45)	(1,415)	(1,281)	(134)
Transportation	(42)	(19,573)	(21,180)	1,607	(71,577)	(63,564)	(8,013)
Other	(43)	(1,478)	(1,848)	370	(5,286)	(6,792)	1,506
Day Program Total	(44)	(143,257)	(142,545)	(712)	(456,303)	(432,785)	(23,518)
Supported Employment Program							
Salaries	(45)	(34,791)	(34,050)	(741)	(107,082)	(104,422)	(2,660)
Benefits	(46)	(9,107)	(11,089)	1,982	(30,240)	(33,503)	3,263
Program Expenses	(47)	(824)	(918)	94	(1,427)	(3,472)	2,045

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Mountain Valley Developmental Services
Statement of Activity - Budget vs Actual
For the Three Months Ending Sunday, September 30, 2018

	ACTUAL	BUDGET	VARIANCE	YTD - ACTUAL	YTD - BUDGET	VARIANCE
	September, 2018	September, 2018	FAVORABLE/ (UNFAVORABLE)	September, 2018	September, 2018	FAVORABLE/ (UNFAVORABLE)
Cost of Sales	(48) (9,607)	(6,797)	(2,810)	(31,443)	(14,795)	(16,648)
Building Expenses	(49) (3,224)	(3,534)	310	(12,663)	(10,670)	(1,993)
Insurance	(50) (197)	(234)	37	(590)	(702)	112
Other	(51) (1,284)	(1,143)	(141)	(4,516)	(3,728)	(788)
CL Outings (Donation Funded)	(52) (112)	(208)	96	(199)	(624)	425
Supported Employment Program Totals	(53) (59,145)	(57,973)	(1,172)	(188,160)	(171,916)	(16,244)
Case Management Program						
Salaries	(54) (25,970)	(25,943)	(27)	(83,314)	(79,559)	(3,755)
Benefits	(55) (7,044)	(7,685)	641	(22,728)	(23,235)	507
Program Expenses	(56) (885)	(872)	(13)	(12,234)	(2,316)	(9,918)
Case Management Program Totals	(57) (33,899)	(34,500)	601	(118,276)	(105,110)	(13,166)
Early Intervention Program						
Salaries	(58) (23,016)	(22,576)	(440)	(68,155)	(69,234)	1,079
Benefits	(59) (3,949)	(5,173)	1,225	(12,313)	(15,627)	3,314
Program Expenses	(60) (44,758)	(47,582)	2,824	(152,145)	(122,589)	(29,556)
Early Intervention Program Totals	(61) (71,723)	(75,331)	3,608	(232,613)	(207,450)	(25,163)
Family Support Program						
Salaries	(62) (1,288)	(514)	(774)	(3,949)	(1,576)	(2,373)
Benefits	(63) (96)	(59)	(37)	(295)	(181)	(114)
Program Expenses	(64) (7,004)	(10,238)	3,234	(48,433)	(83,051)	34,618
Family Support Program Total	(65) (8,388)	(10,811)	2,423	(52,677)	(84,808)	32,131
RMECC Program						
Salaries	(66) (8,092)	(8,219)	127	(23,574)	(25,205)	1,631
Benefits	(67) (729)	(963)	234	(2,270)	(2,931)	661
Program Expenses	(68) (46,993)	(3,936)	(43,057)	(73,057)	(6,575)	(66,482)
RMECC Program Totals	(69) (55,814)	(13,118)	(42,696)	(98,902)	(34,711)	(64,191)
Administrative Costs						
Salaries	(70) (40,299)	(51,052)	10,753	(144,695)	(156,558)	11,863
Benefits	(71) (11,686)	(11,380)	(306)	(35,757)	(34,416)	(1,341)
Building Expenses	(72) (5,389)	(5,517)	128	(17,837)	(17,275)	(562)
Insurance	(73) (828)	(808)	(20)	(2,485)	(2,424)	(61)
Other	(74) (16,438)	(14,572)	(1,866)	(68,953)	(61,085)	(7,868)

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Mountain Valley Developmental Services
Statement of Activity - Budget vs Actual
For the Three Months Ending Sunday, September 30, 2018

	ACTUAL	BUDGET	VARIANCE FAVORABLE/ (UNFAVORABLE)	YTD - ACTUAL	YTD - BUDGET	VARIANCE FAVORABLE/ (UNFAVORABLE)
	September, 2018	September, 2018	(UNFAVORABLE)	September, 2018	September, 2018	(UNFAVORABLE)
Administrative Costs Total	(75) (74,640)	(83,329)	8,689	(269,728)	(271,758)	2,030
Other Expenses						
Employee/Commercial Rent	(76) (4,016)	(3,242)	(774)	(12,860)	(12,227)	(633)
Other Expenses Total	(77) (4,016)	(3,242)	(774)	(12,860)	(12,227)	(633)
Total Expenses	(78) (808,708)	(796,351)	(12,357)	(2,564,917)	(2,473,126)	(91,791)
Net Revenue	(79) \$ 71,099	\$ 11,365	\$ 59,734	\$ 42,569	\$ (32,084)	\$ 74,653

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Mountain Valley Developmental Services
Statement of Activity
For the Three Months Ending Sunday, September 30, 2018 and 2017

	<u>September, 2018</u>	<u>September, 2017</u>	<u>3 Months Ended September, 2018</u>	<u>3 Months Ended September, 2017</u>
INCOME				
Residential Program				
Medicaid	(1) \$ 383,952	\$ 381,596	\$ 1,178,667	\$ 1,142,091
Room & Board	(2) 52,417	49,654	155,550	152,212
Residential Total	(3) <u>436,369</u>	<u>431,250</u>	<u>1,334,218</u>	<u>1,294,303</u>
Day Program				
Medicaid	(4) 144,375	142,994	494,371	424,914
State SLS	(5) 9,425	10,819	28,274	25,760
Day Program Total	(6) <u>153,800</u>	<u>153,813</u>	<u>522,645</u>	<u>450,674</u>
Supported Employment Program				
Community	(7) 6,212	16,884	41,692	56,617
Greenhouse	(8) 11,063	13,252	33,854	44,222
Weaving Studio	(9) 26,168	20,829	86,974	70,497
Donations & Grants	(10) 623	562	1,165	1,237
Supported Employment Program Total	(11) <u>44,066</u>	<u>51,527</u>	<u>163,686</u>	<u>172,572</u>
Case Management Program				
Medicaid	(12) 30,811	38,865	99,160	120,629
Other	(13) 7,468	7,220	21,129	21,419
Case Management Program Total	(14) <u>38,279</u>	<u>46,085</u>	<u>120,289</u>	<u>142,048</u>
Early Intervention Program				
Medicaid	(15) 19,382	4,618	48,996	11,208
EI/Part C	(16) 75,269	58,781	156,110	182,259
Infant Trusts	(17) 686	2,909	11,808	7,406
Early Intervention Program Total	(18) <u>95,337</u>	<u>66,308</u>	<u>216,914</u>	<u>200,873</u>
Family Support Program				
State FSSP	(19) 16,898	16,805	50,695	50,416
Family Support Program Total	(20) <u>16,898</u>	<u>16,805</u>	<u>50,695</u>	<u>50,416</u>
RMECC Program				
Federal & State Grants	(21) 71,575	50,812	109,377	94,751
Other Grants	(22) -	-	10,000	-
RMECC Program Total	(23) <u>71,575</u>	<u>50,812</u>	<u>119,377</u>	<u>94,751</u>
Other Revenue				
Government Grants	(24) 11,279	11,279	43,301	33,465
Donations	(25) 5,000	1,780	5,050	2,294
Employee/Commercial Rent	(26) 7,200	5,112	20,400	23,389
Other	(27) 3	791	10,910	1,943
Total Other Revenue	(28) <u>23,482</u>	<u>18,962</u>	<u>79,662</u>	<u>61,091</u>
Total Operating Revenue	(29) <u>879,806</u>	<u>835,562</u>	<u>2,607,486</u>	<u>2,466,728</u>
EXPENSES				
Residential Program				
Salaries	(30) (190,095)	(196,555)	(598,749)	(605,459)
Benefits	(31) (50,098)	(54,822)	(159,395)	(154,498)
Program Expenses	(32) (76,553)	(78,462)	(245,263)	(244,936)
Building Expenses	(33) (36,925)	(38,251)	(119,054)	(114,815)
Insurance	(34) (1,595)	(1,437)	(4,784)	(4,324)
Other	(35) (2,559)	(2,976)	(8,152)	(9,392)
Residential Program Total	(36) <u>(357,825)</u>	<u>(372,503)</u>	<u>(1,135,398)</u>	<u>(1,133,424)</u>
Day Program				

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Mountain Valley Developmental Services
Statement of Activity
For the Three Months Ending Sunday, September 30, 2018 and 2017

		September, 2018	September, 2017	3 Months Ended September, 2018	3 Months Ended September, 2017
Salaries	(37)	(73,924)	(60,412)	(234,986)	(189,419)
Benefits	(38)	(21,128)	(17,684)	(55,444)	(52,142)
Program Expenses	(39)	(18,355)	(18,105)	(55,922)	(51,707)
Building Expenses	(40)	(8,327)	(8,169)	(31,674)	(28,097)
Insurance	(41)	(472)	(429)	(1,415)	(1,286)
Transportation	(42)	(19,573)	(22,075)	(71,577)	(64,519)
Other	(43)	(1,478)	(2,156)	(5,286)	(10,203)
Day Program Total	(44)	<u>(143,257)</u>	<u>(129,030)</u>	<u>(456,303)</u>	<u>(397,373)</u>
Supported Employment Program					
Salaries	(45)	(34,791)	(38,496)	(107,082)	(122,019)
Benefits	(46)	(9,107)	(8,565)	(30,240)	(25,036)
Program Expenses	(47)	(824)	(1,152)	(1,427)	(4,083)
Cost of Sales	(48)	(9,607)	(7,489)	(31,443)	(15,897)
Building Expenses	(49)	(3,224)	(3,396)	(12,663)	(11,426)
Insurance	(50)	(197)	(178)	(590)	(535)
Other	(51)	(1,284)	(1,935)	(4,516)	(4,316)
CL Outings (Donation Funded)	(52)	(112)	-	(199)	(739)
Supported Employment Program Totals	(53)	<u>(59,145)</u>	<u>(61,211)</u>	<u>(188,160)</u>	<u>(184,052)</u>
Case Management Program					
Salaries	(54)	(25,970)	(26,084)	(83,314)	(80,097)
Benefits	(55)	(7,044)	(5,941)	(22,728)	(16,438)
Program Expenses	(56)	(885)	(1,061)	(12,234)	(3,590)
Case Management Program Totals	(57)	<u>(33,899)</u>	<u>(33,086)</u>	<u>(118,276)</u>	<u>(100,125)</u>
Early Intervention Program					
Salaries	(58)	(23,016)	(19,981)	(68,155)	(61,666)
Benefits	(59)	(3,949)	(3,594)	(12,313)	(10,760)
Program Expenses	(60)	(44,758)	(51,181)	(152,145)	(131,813)
Early Intervention Program Totals	(61)	<u>(71,723)</u>	<u>(74,756)</u>	<u>(232,613)</u>	<u>(204,239)</u>
Family Support Program					
Salaries	(62)	(1,288)	(770)	(3,949)	(2,359)
Benefits	(63)	(96)	(57)	(295)	(174)
Program Expenses	(64)	(7,004)	(9,732)	(48,433)	(78,973)
Family Support Program Total	(65)	<u>(8,388)</u>	<u>(10,558)</u>	<u>(52,677)</u>	<u>(81,505)</u>
RMECC Program					
Salaries	(66)	(8,092)	(7,784)	(23,574)	(23,875)
Benefits	(67)	(729)	(1,046)	(2,270)	(3,112)
Program Expenses	(68)	(46,993)	(42,444)	(73,057)	(58,463)
RMECC Program Totals	(69)	<u>(55,814)</u>	<u>(51,275)</u>	<u>(98,902)</u>	<u>(85,450)</u>
Administrative Costs					
Salaries	(70)	(40,299)	(42,823)	(144,695)	(138,281)
Benefits	(71)	(11,686)	(7,877)	(35,757)	(22,526)
Building Expenses	(72)	(5,389)	(4,544)	(17,837)	(18,068)
Insurance	(73)	(828)	(894)	(2,485)	(2,682)
Other	(74)	(16,438)	(18,034)	(68,953)	(69,047)
Administrative Costs Total	(75)	<u>(74,640)</u>	<u>(74,171)</u>	<u>(269,728)</u>	<u>(250,604)</u>
Other Expenses					
Employee/Commercial Rent	(76)	(4,016)	(3,052)	(12,860)	(12,275)
Other Expenses Total	(77)	<u>(4,016)</u>	<u>(3,052)</u>	<u>(12,860)</u>	<u>(12,275)</u>
Total Expenses	(78)	(808,708)	(809,641)	(2,564,917)	(2,449,047)
Net Revenue	(79)	<u>\$ 71,099</u>	<u>\$ 25,921</u>	<u>\$ 42,569</u>	<u>\$ 17,681</u>