

Date: 1/3/2019
 Time: 10:36 PM

Mountain Valley Developmental Services, Inc
Statement of Financial Position
 As of November 30, 2018

	<u>2018</u>	<u>2017</u>
Assets		
Current Assets		
Cash	(1) \$ 2,259,661	\$ 1,984,429
Cash Held for Clients	(2) 104,834	100,659
Accounts Receivable - Net	(3) 1,107,681	1,095,057
Other Receivables	(4) 1,790	9,359
Prepaid Expenses	(5) 89,704	87,798
Inventory	(6) 71,935	57,801
Total Current Assets	(7) <u>3,635,605</u>	<u>3,335,103</u>
Capital Assets		
Land	(8) 795,694	728,694
Real Property - Admin	(9) 739,415	735,838
Real Property - Other	(10) 5,677,598	5,705,427
Program Equipment	(11) 167,545	167,545
Leasehold Improvements	(12) 6,514	6,514
Vehicles	(13) 447,688	472,590
Accumulated Depreciation	(14) (5,214,753)	(4,980,942)
Net Capital Assets	(15) <u>2,619,702</u>	<u>2,835,666</u>
Other Assets		
Security Deposits Paid	(16) 13,200	13,200
457(b) Plan Asset	(17) 251,106	213,880
Total Other Assets	(18) <u>264,306</u>	<u>227,080</u>
Total Assets	(19) <u>\$ 6,519,613</u>	<u>\$ 6,397,849</u>
Liabilities & Net Assets		
Current Liabilities		
Current Maturities of Longterm Debt	(20) \$ 47,011	\$ 24,108
Accounts Payable	(21) 186,325	244,652
Accrued Wages, Benefits, and Payroll Taxes	(22) 677,924	679,398
Unearned/Deferred Revenue	(23) 119,678	172,813
Total Current Liabilities	(24) <u>1,030,938</u>	<u>1,120,970</u>
Longterm Liabilities		
Notes Payable	(25) 425,737	267,400
Security Deposits	(26) 11,700	13,800
Total Longterm Liabilities	(27) <u>437,437</u>	<u>281,200</u>
Total Liabilities	(28) <u>1,468,375</u>	<u>1,402,171</u>
Net Assets		
Beginning Fund Balance	(29) 4,906,495	4,862,799
Restricted by Board	(30) -	60,000
Net Change in Fund Balance	(31) 144,742	72,880
Total Net Assets	(32) <u>5,051,237</u>	<u>4,995,679</u>
Total Liabilities & Net Assets	(33) <u>\$ 6,519,613</u>	<u>\$ 6,397,849</u>

Date: 1/3/2019
Time: 10:37 PM

Mountain Valley Developmental Services
Statement of Activity - Budget vs Actual
For the Five Months Ending Friday, November 30, 2018

	ACTUAL	BUDGET	VARIANCE	YTD - ACTUAL	YTD - BUDGET	VARIANCE	ANNUAL
	November, 2018	November, 2018	FAVORABLE/ (UNFAVORABLE)	November, 2018	November, 2018	FAVORABLE/ (UNFAVORABLE)	BUDGET 2019
INCOME							
Residential Program							
Medicaid	(1) \$ 366,225	\$ 371,915	(\$5,690)	\$ 1,924,923	\$ 1,895,740	\$29,183	\$ 4,523,250
Room & Board	(1) 50,442	47,551	2,891	259,537	242,483	17,054	578,500
Residential Total	(3) 416,668	419,466	(2,798)	2,184,460	2,138,223	46,237	5,101,750
Day Program							
Medicaid	(4) 146,138	146,190	(52)	805,390	695,707	109,683	1,697,491
State SLS	(5) 8,342	7,436	906	45,873	37,771	8,102	90,000
Day Program Total	(6) 154,480	153,626	854	851,263	733,478	117,785	1,787,491
Supported Employment Program							
Community	(7) 24,663	24,774	(111)	109,373	106,256	3,117	246,361
Greenhouse	(8) 11,500	12,446	(946)	59,254	70,788	(11,534)	166,524
Weaving Studio	(9) 24,213	22,707	1,506	137,773	112,441	25,332	284,624
Donations & Grants	(10) 880	336	544	2,361	2,258	103	3,314
Supported Employment Program Total	(11) 61,255	60,263	992	308,760	291,743	17,017	700,823
Case Management Program							
Medicaid	(12) 30,192	36,871	(6,679)	166,179	204,886	(38,707)	460,181
Other	(13) 6,837	5,248	1,589	34,657	26,240	8,417	69,065
Case Management Program Total	(14) 37,030	42,119	(5,089)	200,836	231,126	(30,290)	529,246
Early Intervention Program							
Medicaid	(15) 15,458	16,595	(1,137)	81,139	83,383	(2,244)	199,819
EI/Part C	(16) 91,851	91,587	264	336,815	355,248	(18,433)	805,000
Infant Trusts	(17) 3,789	2,452	1,337	19,890	12,879	7,011	30,000
Early Intervention Program Total	(18) 111,097	110,634	463	437,843	451,510	(13,667)	1,034,819
Family Support Program							
State FSSP	(19) 16,898	17,488	(590)	84,492	87,440	(2,948)	202,780
Family Support Program Total	(20) 16,898	17,488	(590)	84,492	87,440	(2,948)	202,780
RMECC Program							
Federal & State Grants	(21) 22,838	37,401	(14,563)	176,007	87,060	88,947	375,000
Other Grants	(22) 14,711	41,393	(26,683)	29,907	41,393	(11,486)	100,000
RMECC Program Total	(23) 37,548	78,794	(41,246)	205,914	128,453	77,461	475,000
Other Revenue							

Date: 1/3/2019
Time: 10:37 PM

Mountain Valley Developmental Services
Statement of Activity - Budget vs Actual
For the Five Months Ending Friday, November 30, 2018

	ACTUAL	BUDGET	VARIANCE	YTD - ACTUAL	YTD - BUDGET	VARIANCE	ANNUAL
	November, 2018	November, 2018	FAVORABLE/ (UNFAVORABLE)	November, 2018	November, 2018	FAVORABLE/ (UNFAVORABLE)	BUDGET
							2019
Government Grants	(24) 11,000	12,212	(1,212)	65,302	58,756	6,546	140,000
Donations	(25) 121	1,970	(1,849)	5,209	4,728	481	16,686
Employee/Commercial Rent	(26) 12,825	11,997	828	40,465	45,804	(5,339)	95,000
Other	(27) 181	93	88	11,382	599	10,783	2,500
Total Other Revenue	(28) 24,126	26,272	(2,146)	122,357	109,887	12,470	254,186
Total Operating Revenue	(29) 859,103	908,662	(49,559)	4,395,925	4,171,860	224,065	10,086,095
EXPENSES							
Residential Program							
Salaries	(30) (198,972)	(197,299)	(1,673)	(997,777)	(1,006,226)	8,449	(2,400,493)
Benefits	(31) (56,161)	(60,745)	4,584	(279,219)	(305,360)	26,141	(731,675)
Program Expenses	(32) (78,550)	(79,469)	919	(405,119)	(396,519)	(8,600)	(959,426)
Building Expenses	(33) (35,340)	(37,284)	1,944	(198,978)	(187,515)	(11,463)	(455,913)
Insurance	(34) (1,595)	(1,445)	(150)	(7,974)	(7,225)	(749)	(17,342)
Other	(35) (4,032)	(2,164)	(1,868)	(13,921)	(14,437)	516	(43,692)
Residential Program Total	(36) (374,649)	(378,406)	3,757	(1,902,988)	(1,917,282)	14,294	(4,608,541)
Day Program							
Salaries	(37) (69,805)	(70,893)	1,088	(382,497)	(361,557)	(20,940)	(862,538)
Benefits	(38) (20,865)	(19,758)	(1,107)	(100,031)	(99,432)	(599)	(238,171)
Program Expenses	(39) (19,332)	(17,332)	(2,000)	(96,308)	(89,540)	(6,768)	(218,278)
Building Expenses	(40) (8,753)	(9,718)	965	(50,058)	(48,794)	(1,264)	(116,888)
Insurance	(41) (472)	(427)	(45)	(2,358)	(2,135)	(223)	(5,143)
Transportation	(42) (16,161)	(21,621)	5,460	(116,260)	(106,807)	(9,453)	(259,000)
Other	(43) (2,802)	(1,944)	(858)	(10,372)	(11,432)	1,060	(28,305)
Day Program Total	(44) (138,189)	(141,693)	3,504	(757,884)	(719,697)	(38,187)	(1,728,323)
Supported Employment Program							
Salaries	(45) (33,640)	(34,050)	410	(176,476)	(173,658)	(2,818)	(414,277)
Benefits	(46) (8,297)	(11,089)	2,792	(50,502)	(55,799)	5,297	(133,677)
Program Expenses	(47) (576)	(1,210)	634	(2,860)	(6,923)	4,063	(15,968)
Cost of Sales	(48) (8,000)	(5,991)	(2,009)	(47,952)	(30,145)	(17,807)	(80,000)
Building Expenses	(49) (3,910)	(3,534)	(376)	(20,013)	(17,772)	(2,241)	(42,576)
Insurance	(50) (197)	(234)	37	(983)	(1,170)	187	(2,805)
Other	(51) (2,117)	(1,249)	(868)	(7,791)	(6,312)	(1,479)	(19,095)
CL Outings (Donation Funded)	(52) (202)	(208)	6	(696)	(1,040)	344	(2,500)
Supported Employment Program Totals	(53) (56,938)	(57,565)	627	(307,272)	(292,819)	(14,453)	(710,898)

Date: 1/3/2019
Time: 10:37 PM

Mountain Valley Developmental Services
Statement of Activity - Budget vs Actual
For the Five Months Ending Friday, November 30, 2018

	ACTUAL	BUDGET	VARIANCE	YTD - ACTUAL	YTD - BUDGET	VARIANCE	ANNUAL
	November, 2018	November, 2018	FAVORABLE/ (UNFAVORABLE)	November, 2018	November, 2018	FAVORABLE/ (UNFAVORABLE)	BUDGET 2019
Case Management Program							
Salaries	(54) (24,293)	(25,943)	1,650	(136,607)	(132,310)	(4,297)	(315,643)
Benefits	(55) (7,944)	(7,685)	(259)	(39,824)	(38,695)	(1,129)	(92,673)
Program Expenses	(56) (1,862)	(1,283)	(579)	(15,608)	(4,565)	(11,043)	(12,548)
Case Management Program Totals	(57) (34,099)	(34,911)	812	(192,039)	(175,570)	(16,469)	(420,864)
Early Intervention Program							
Salaries	(58) (22,831)	(22,576)	(255)	(114,483)	(115,139)	656	(274,670)
Benefits	(59) (4,948)	(5,173)	225	(19,477)	(26,027)	6,550	(62,356)
Program Expenses	(60) (42,957)	(45,142)	2,185	(262,112)	(221,909)	(40,203)	(555,451)
Early Intervention Program Totals	(61) (70,735)	(72,891)	2,156	(396,073)	(363,075)	(32,998)	(892,477)
Family Support Program							
Salaries	(62) (1,288)	(514)	(774)	(6,568)	(2,621)	(3,947)	(6,250)
Benefits	(63) (96)	(59)	(37)	(491)	(301)	(190)	(715)
Program Expenses	(64) (6,848)	(6,050)	(798)	(76,420)	(98,837)	22,417	(149,711)
Family Support Program Total	(65) (8,231)	(6,623)	(1,608)	(83,479)	(101,759)	18,280	(156,676)
RMECC Program							
Salaries	(66) (8,528)	(8,219)	(309)	(40,911)	(41,917)	1,006	(100,000)
Benefits	(67) (774)	(963)	189	(3,833)	(4,878)	1,045	(11,655)
Program Expenses	(68) (24,928)	(73,715)	48,787	(127,253)	(80,951)	(46,302)	(376,348)
RMECC Program Totals	(69) (34,230)	(82,897)	48,667	(171,998)	(127,746)	(44,252)	(488,003)
Administrative Costs							
Salaries	(70) (38,456)	(51,052)	12,596	(224,806)	(260,363)	35,557	(621,129)
Benefits	(71) (9,787)	(11,380)	1,593	(58,308)	(57,314)	(994)	(137,248)
Building Expenses	(72) (5,295)	(5,621)	326	(29,664)	(28,653)	(1,011)	(72,622)
Insurance	(73) (828)	(808)	(20)	(4,141)	(4,040)	(101)	(9,710)
Other	(74) (13,614)	(14,665)	1,051	(98,961)	(94,350)	(4,611)	(258,149)
Administrative Costs Total	(75) (67,980)	(83,526)	15,546	(415,881)	(444,720)	28,839	(1,098,858)
Other Expenses							
Employee/Commercial Rent	(76) (4,043)	(2,363)	(1,680)	(23,571)	(17,658)	(5,913)	(53,799)
Other Expenses Total	(77) (4,043)	(2,363)	(1,680)	(23,571)	(17,658)	(5,913)	(53,799)
Total Expenses	(78) (789,095)	(860,875)	71,781	(4,251,184)	(4,160,326)	(90,858)	(10,158,439)
Net Revenue	(79) 70,008	47,787	22,221	144,742	11,534	133,208	(72,344)

Date: 1/3/2019
 Time: 10:43 PM

Mountain Valley Developmental Services
Statement of Activity
For the Five Months Ending Friday, November 30, 2018 and 2017

	November, 2018	November, 2017	5 Months Ended November, 2018	5 Months Ended November, 2017
INCOME				
Residential Program				
Medicaid	(1) \$ 366,225	\$ 356,490	\$ 1,924,923	\$ 1,880,721
Room & Board	(1) 50,442	47,066	259,537	249,519
Residential Total	(3) <u>416,668</u>	<u>403,557</u>	<u>2,184,460</u>	<u>2,130,241</u>
Day Program				
Medicaid	(4) 146,138	161,468	805,390	735,157
State SLS	(5) 8,342	8,022	45,873	40,730
Day Program Total	(6) <u>154,480</u>	<u>169,491</u>	<u>851,263</u>	<u>775,886</u>
Supported Employment Program				
Community	(7) 24,663	25,895	109,373	104,538
Greenhouse	(8) 11,500	11,981	59,254	69,538
Weaving Studio	(9) 24,213	22,851	137,773	112,863
Donations & Grants	(10) 880	265	2,361	1,783
Supported Employment Program Total	(11) <u>61,255</u>	<u>60,992</u>	<u>308,760</u>	<u>288,722</u>
Case Management Program				
Medicaid	(12) 30,192	35,111	166,179	194,983
Other	(13) 6,837	4,739	34,657	31,292
Case Management Program Total	(14) <u>37,030</u>	<u>39,849</u>	<u>200,836</u>	<u>226,275</u>
Early Intervention Program				
Medicaid	(15) 15,458	12,411	81,139	23,619
El/Part C	(16) 91,851	92,233	336,815	351,605
Infant Trusts	(17) 3,789	3,709	19,890	12,889
Early Intervention Program Total	(18) <u>111,097</u>	<u>108,352</u>	<u>437,843</u>	<u>388,114</u>
Family Support Program				
State FSSP	(19) 16,898	16,805	84,492	84,027
Family Support Program Total	(20) <u>16,898</u>	<u>16,805</u>	<u>84,492</u>	<u>84,027</u>
RMECC Program				
Federal & State Grants	(21) 22,838	32,788	176,007	137,381
Other Grants	(22) 14,711	36,330	29,907	36,330
RMECC Program Total	(23) <u>37,548</u>	<u>69,119</u>	<u>205,914</u>	<u>173,711</u>
Other Revenue				
Government Grants	(24) 11,000	11,744	65,302	56,394
Donations	(25) 121	1,556	5,209	3,985
Employee/Commercial Rent	(26) 12,825	11,462	40,465	42,971
Other	(27) 181	203	11,382	2,648
Total Other Revenue	(28) <u>24,126</u>	<u>24,966</u>	<u>122,357</u>	<u>105,998</u>
Total Operating Revenue	(29) <u>859,103</u>	<u>893,130</u>	<u>4,395,925</u>	<u>4,172,974</u>
EXPENSES				
Residential Program				
Salaries	(30) (198,972)	(199,698)	(997,777)	(1,008,936)
Benefits	(31) (56,161)	(51,916)	(279,219)	(258,037)
Program Expenses	(32) (78,550)	(77,932)	(405,119)	(405,816)
Building Expenses	(33) (35,340)	(40,954)	(198,978)	(198,486)
Insurance	(34) (1,595)	(1,569)	(7,974)	(7,474)
Other	(35) (4,032)	(1,625)	(13,921)	(17,946)
Residential Program Total	(36) <u>(374,649)</u>	<u>(373,694)</u>	<u>(1,902,988)</u>	<u>(1,896,695)</u>
Day Program				
Salaries	(37) (69,805)	(64,141)	(382,497)	(326,452)
Benefits	(38) (20,865)	(17,053)	(100,031)	(86,728)
Program Expenses	(39) (19,332)	(15,869)	(96,308)	(87,654)

Date: 1/3/2019
 Time: 10:43 PM

Mountain Valley Developmental Services
Statement of Activity
For the Five Months Ending Friday, November 30, 2018 and 2017

	November, 2018	November, 2017	5 Months Ended November, 2018	5 Months Ended November, 2017
Building Expenses	(40) (8,753)	(8,612)	(50,058)	(47,582)
Insurance	(41) (472)	(472)	(2,358)	(2,229)
Transportation	(42) (16,161)	(24,597)	(116,260)	(110,028)
Other	(43) (2,802)	(1,398)	(10,372)	(13,916)
Day Program Total	(44) (138,189)	(132,142)	(757,884)	(674,588)
Supported Employment Program				
Salaries	(45) (33,640)	(41,178)	(176,476)	(203,013)
Benefits	(46) (8,297)	(8,417)	(50,502)	(41,657)
Program Expenses	(47) (576)	(1,137)	(2,860)	(7,568)
Cost of Sales	(48) (8,000)	(3,770)	(47,952)	(18,902)
Building Expenses	(49) (3,910)	(4,286)	(20,013)	(20,330)
Insurance	(50) (197)	(197)	(983)	(928)
Other	(51) (2,117)	(2,044)	(7,791)	(7,942)
CL Outings (Donation Funded)	(52) (202)	(120)	(696)	(859)
Supported Employment Program Totals	(53) (56,938)	(61,148)	(307,272)	(301,200)
Case Management Program				
Salaries	(54) (24,293)	(27,362)	(136,607)	(134,506)
Benefits	(55) (7,944)	(5,670)	(39,824)	(27,413)
Program Expenses	(56) (1,862)	(1,611)	(15,608)	(6,853)
Case Management Program Totals	(57) (34,099)	(34,643)	(192,039)	(168,772)
Early Intervention Program				
Salaries	(58) (22,831)	(18,954)	(114,483)	(101,783)
Benefits	(59) (4,948)	(3,609)	(19,477)	(18,096)
Program Expenses	(60) (42,957)	(48,192)	(262,112)	(237,969)
Early Intervention Program Totals	(61) (70,735)	(70,755)	(396,073)	(357,848)
Family Support Program				
Salaries	(62) (1,288)	(770)	(6,568)	(3,924)
Benefits	(63) (96)	(57)	(491)	(289)
Program Expenses	(64) (6,848)	(5,749)	(76,420)	(94,036)
Family Support Program Total	(65) (8,231)	(6,575)	(83,479)	(98,249)
RMECC Program				
Salaries	(66) (8,528)	(7,892)	(40,911)	(39,923)
Benefits	(67) (774)	(994)	(3,833)	(5,182)
Program Expenses	(68) (24,928)	(56,999)	(127,253)	(115,683)
RMECC Program Totals	(69) (34,230)	(65,886)	(171,998)	(160,787)
Administrative Costs				
Salaries	(70) (38,456)	(50,951)	(224,806)	(239,888)
Benefits	(71) (9,787)	(7,479)	(58,308)	(39,211)
Building Expenses	(72) (5,295)	(4,154)	(29,664)	(29,083)
Insurance	(73) (828)	(828)	(4,141)	(4,338)
Other	(74) (13,614)	(19,367)	(98,961)	(110,755)
Administrative Costs Total	(75) (67,980)	(82,779)	(415,881)	(423,275)
Other Expenses				
Employee/Commercial Rent	(76) (4,043)	(2,118)	(23,571)	(18,679)
Other Expenses Total	(77) (4,043)	(2,118)	(23,571)	(18,679)
Total Expenses	(78) (789,095)	(829,741)	(4,251,184)	(4,100,094)
Net Revenue	(79) 70,008	63,389	144,742	72,880