

THE ARC OF IROQUOIS COUNTY
Watseka, Illinois

FINANCIAL STATEMENTS
June 30, 2014



CliftonLarsonAllen

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1
 FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses - Current Unrestricted Fund.....	5
Statement of Functional Expenses - Capital Fund	6
Statement of Cash Flows	7
 Notes to Financial Statements	 8
 SUPPLEMENTARY INFORMATION	 15
Schedule of Revenues by Source and Program - All Funds	16
Schedule of Expenses by Program - All Funds	17
Schedule of Revenues and Expenses by Program - All Funds	18
Schedule of Program Costs	19
Schedule of Program Revenues	20
Program Personnel (Hours Unaudited).....	21
Program Consultant and Contractual (Hours Unaudited)	22
Report of Service Units/Days/Nights (Unaudited).....	23

INDEPENDENT AUDITORS' REPORT

Board of Directors
The Arc of Iroquois County
Watseka, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of The Arc of Iroquois County, which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses, 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.

Auditors' 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. 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 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 The Arc of Iroquois County as of June 30, 2014, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements taken as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements.

The accompanying supplementary 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. Such information, except for the nonfinancial information presented on pages 21 – 23 for which no work has been performed, 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 accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited The Arc of Iroquois County's 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 9, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.



CliftonLarsonAllen LLP

Danville, Illinois
September 30, 2014

THE ARC OF IROQUOIS COUNTY
STATEMENT OF FINANCIAL POSITION
June 30, 2014
With Comparative Totals for June 30, 2013

	Current Fund	Trust Fund	Capital Fund	Endowment Fund	Total	
					2014	2013
ASSETS						
Cash	\$ 1,084,056	\$ 9,987	\$ 221,188	\$ -	\$ 1,315,231	\$ 1,041,921
Investments	-	-	-	597,050	597,050	577,900
Grants and other receivables	284,326	-	-	-	284,326	586,293
Prepaid expense	102,932	-	-	-	102,932	82,386
Due (to)/from other funds	(69,222)	(2,775)	56,579	15,418	-	-
Property and equipment, net	-	-	1,656,888	-	1,656,888	1,569,995
TOTAL ASSETS	\$ 1,402,092	\$ 7,212	\$ 1,934,655	\$ 612,468	\$ 3,956,427	\$ 3,858,495
LIABILITIES						
Accounts payable and other liabilities	\$ 94,087	\$ -	\$ -	\$ -	\$ 94,087	\$ 19,032
Accrued payroll expense	307,290	-	-	-	307,290	281,517
Accrued paid time off	210,950	-	-	-	210,950	465,817
Liability for custodial fund	-	7,212	-	-	7,212	6,293
Total liabilities	612,327	7,212	-	-	619,539	772,659
NET ASSETS						
Unrestricted:						
Current	785,384	-	-	-	785,384	660,636
Designated:						
Property and equipment	-	-	1,934,655	-	1,934,655	1,808,351
Total unrestricted net assets	785,384	-	1,934,655	-	2,720,039	2,468,987
Temporarily restricted	4,381	-	-	-	4,381	4,381
Permanently restricted	-	-	-	612,468	612,468	612,468
Total net assets	789,765	-	1,934,655	612,468	3,336,888	3,085,836
TOTAL LIABILITIES AND NET ASSETS	\$ 1,402,092	\$ 7,212	\$ 1,934,655	\$ 612,468	\$ 3,956,427	\$ 3,858,495

The accompanying notes are an integral part of the financial statements.

THE ARC OF IROQUOIS COUNTY
STATEMENT OF ACTIVITIES
Year Ended June 30, 2014
With Comparative Totals for Year Ended June 30, 2013

	Unrestricted			Temporarily	Permanently	Total	
	Current	Capital	Total	Restricted Current	Restricted Endowment	2014	2013
REVENUES, GAINS, AND OTHER SUPPORT							
Department of Human Services	\$ 5,032,152	\$ -	\$ 5,032,152	\$ -	\$ -	\$ 5,032,152	\$ 4,527,863
Department of Human Services/Medicaid	41,963	-	41,963	-	-	41,963	80,580
Board for the Developmentally Disabled	449,110	-	449,110	-	-	449,110	428,358
Department of Rehabilitation Services	61,287	-	61,287	-	-	61,287	18,180
Contributions	28,404	111,435	139,839	-	-	139,839	79,729
Individual fees	23,951	-	23,951	-	-	23,951	26,951
Third party payments	473,902	-	473,902	-	-	473,902	490,478
Interest on investments	4,187	9,775	13,962	-	-	13,962	9,536
Sale of goods and services	50,966	-	50,966	-	-	50,966	47,159
Miscellaneous	3,595	4,441	8,036	-	-	8,036	9,687
Net gain on investments	-	18,533	18,533	-	-	18,533	10,003
Total revenues, gains, and other support	<u>6,169,517</u>	<u>144,184</u>	<u>6,313,701</u>	<u>-</u>	<u>-</u>	<u>6,313,701</u>	<u>5,728,524</u>
EXPENSES							
Program services	5,380,788	120,880	5,501,668	-	-	5,501,668	5,049,248
Management and general	559,333	-	559,333	-	-	559,333	546,386
Fundraising	1,648	-	1,648	-	-	1,648	590
Total expenses	<u>5,941,769</u>	<u>120,880</u>	<u>6,062,649</u>	<u>-</u>	<u>-</u>	<u>6,062,649</u>	<u>5,596,224</u>
Excess of revenues, gains, and other support over expenses	<u>227,748</u>	<u>23,304</u>	<u>251,052</u>	<u>-</u>	<u>-</u>	<u>251,052</u>	<u>132,300</u>
Transfer in/out	<u>(103,000)</u>	<u>103,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET ASSETS	124,748	126,304	251,052	-	-	251,052	132,300
NET ASSETS, BEGINNING OF YEAR	<u>660,636</u>	<u>1,808,351</u>	<u>2,468,987</u>	<u>4,381</u>	<u>612,468</u>	<u>3,085,836</u>	<u>2,953,536</u>
NET ASSETS, END OF YEAR	<u>\$ 785,384</u>	<u>\$ 1,934,655</u>	<u>\$ 2,720,039</u>	<u>\$ 4,381</u>	<u>\$ 612,468</u>	<u>\$ 3,336,888</u>	<u>\$ 3,085,836</u>

The accompanying notes are an integral part of the financial statements.

THE ARC OF IROQUOIS COUNTY
STATEMENT OF FUNCTIONAL EXPENSES - CURRENT UNRESTRICTED FUND
Year Ended June 30, 2014
With Comparative Totals for Year Ended June 30, 2013

	Individual and Family Support Unit <u>16</u>	Develop- mental Training <u>31</u>	Early Intervention <u>33</u>	Supported Employment Program <u>39</u>	Community Integrated Living Arrangement <u>60</u>	Respite <u>91</u>	Total Program Services	Management and General	Fundraising	<u>Total</u> <u>2014</u>	<u>Total</u> <u>2013</u>
Salaries and wages	\$ 130,566	\$ 586,790	\$ -	\$ 303,943	\$ 2,899,763	\$ 13,457	\$ 3,934,519	\$ 345,240	\$ -	\$ 4,279,759	\$ 4,105,948
Employee health and other benefits	18,972	91,662	-	39,257	351,329	21	501,241	62,083	-	563,324	399,177
Payroll taxes	9,821	42,866	-	22,702	215,453	1,034	291,876	23,855	-	315,731	317,674
Worker's compensation insurance	9,806	32,250	-	19,433	148,190	1,125	210,804	-	-	210,804	123,915
Consultants/contractual	1,094	803	-	-	7,820	-	9,717	43,478	-	53,195	53,440
Individuals wages and fringe	-	4,148	-	45,311	61	-	49,520	-	-	49,520	52,255
Consumable supplies	2,747	38,937	-	1,835	24,530	297	68,346	19,845	-	88,191	79,394
Occupancy	11,192	43,923	-	6,436	36,753	1,444	99,748	7,336	-	107,084	100,406
Local transportation	20,417	38,217	-	36,709	50,247	4,243	149,833	277	-	150,110	153,656
Equipment purchased	104	2,763	-	34	11,569	8	14,478	83	-	14,561	14,011
Lease/rent	-	12,600	-	-	623	-	13,223	-	-	13,223	12,600
Miscellaneous	3,404	11,681	-	1,549	20,509	340	37,483	57,136	1,648	96,267	82,576
TOTAL CURRENT UNRESTRICTED FUND EXPENSES	\$ 208,123	\$ 906,640	\$ -	\$ 477,209	\$ 3,766,847	\$ 21,969	\$ 5,380,788	\$ 559,333	\$ 1,648	\$ 5,941,769	\$ 5,495,052

The accompanying notes are an integral part of the financial statements.

THE ARC OF IROQUOIS COUNTY
STATEMENT OF FUNCTIONAL EXPENSES - CAPITAL FUND
Year Ended June 30, 2014
With Comparative Totals for Year Ended June 30, 2013

	Individual and Family Support Unit <u>16</u>	Developmental Training <u>31</u>	Supported Employment Program <u>39</u>	Community Integrated Living Arrangement <u>60</u>	Respite <u>91</u>	Total Program Services	Management and General	Total <u>2014</u>	Total <u>2013</u>
Depreciation	\$ 12,723	\$ 45,925	\$ 18,051	\$ 42,584	\$ 1,597	\$ 120,880	\$ -	\$ 120,880	\$ 101,151
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21</u>
TOTAL CAPITAL FUND EXPENSES	<u>\$ 12,723</u>	<u>\$ 45,925</u>	<u>\$ 18,051</u>	<u>\$ 42,584</u>	<u>\$ 1,597</u>	<u>\$ 120,880</u>	<u>\$ -</u>	<u>\$ 120,880</u>	<u>\$ 101,172</u>

The accompanying notes are an integral part of the financial statements.

THE ARC OF IROQUOIS COUNTY
STATEMENT OF CASH FLOWS
Year Ended June 30, 2014
With Comparative Totals for June 30, 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 251,052	\$ 132,300
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	120,880	101,151
Net gain on investments	(18,533)	(10,003)
Net loss on sale of property and equipment	2,127	-
Effects of changes in operating assets and liabilities:		
Grants and other receivables	301,967	(112,273)
Prepaid expense	(20,546)	(6,509)
Accounts payable and other liabilities	75,055	7,546
Accrued payroll expense	25,773	41,662
Accrued paid time off	(254,867)	401,559
Liability for custodial fund	<u>919</u>	<u>(202)</u>
Net cash provided by operating activities	<u>483,827</u>	<u>555,231</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Net proceeds on sale (purchases) of investments	(617)	690
Purchase of property and equipment	<u>(209,900)</u>	<u>(560,481)</u>
Net cash used in investing activities	<u>(210,517)</u>	<u>(559,791)</u>
NET INCREASE (DECREASE) IN CASH	273,310	(4,560)
CASH, BEGINNING OF YEAR	<u>1,041,921</u>	<u>1,046,481</u>
CASH, END OF YEAR	<u><u>\$ 1,315,231</u></u>	<u><u>\$ 1,041,921</u></u>

The accompanying notes are an integral part of the financial statements.

THE ARC OF IROQUOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Arc of Iroquois County (the Association) was incorporated September 21, 1953 under the *General Not For Profit Corporation Act* of Illinois. The Association has been ruled exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Association was organized to educate the public as to the meaning and implication of developmental disabilities, as well as organize and maintain a school for the training and education of people with developmental disabilities in Iroquois County. The Association's fiscal year ends on June 30. The Association's primary sources of revenue are state government grants and fees, with 80% of their revenue coming from the Department of Human Services. The Association's primary programs consist of community living arrangements (70%) and developmental training (17%). Significant accounting policies followed by the Association are presented below.

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Fund Accounting and Net Assets

The accompanying financial statements reflect the fund accounting approach to financial reporting. The accompanying financial statements segregate the Association resources into separate and distinct funds based upon the uses and the disposition of the resources. Generally accepted accounting principles require these funds to be presented into net asset categories that distinguish between the restrictions imposed upon the funds.

Current unrestricted net assets include the current unrestricted and capital funds which include resources which bear no externally-imposed restrictions concerning use or purpose. The Board of Directors has discretionary control over the use of these funds in operating the organization in accordance with the limitations of its charter and by-laws. Within unrestricted net assets the Board may designate portions of these resources for specific purposes, projects, or investments. It should be recognized that the Board of Directors has the authority to change or reverse its own action. Accordingly, amounts designated by the board for specific purposes are not included with donor-restricted funds and the term "restricted" is not used in connection with them.

Restricted net assets include the current temporarily restricted fund accounts which include all resources for which donor-imposed time and purpose restrictions have not yet been met and the ultimate purpose of the contribution is not permanently restricted. Such restricted funds do not include grant revenue subject to program restrictions, as these funds are considered unrestricted funds subject to grant requirements.

THE ARC OF IROQUOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Accounting and Net Assets (Continued)

The Trust Fund accounts for all assets received by the Association which are held and disbursed only on specified instructions based on the purposes for which they were received.

Permanently restricted net assets include the Endowment Fund, which accounts for the principal amount of a bequest accepted by the Association with the stipulation by the donor that the principal be maintained intact in perpetuity. Income from this fund is not restricted and is, therefore, recorded as current unrestricted fund income.

Investments

Investments include certificates of deposit, preferred stock, marketable debt securities, corporate bonds, mutual funds and money market accounts. Investments in marketable securities are reported at fair value, which is based on quoted market prices. Unrealized gains and losses are reported as an increase or decrease in unrestricted, temporarily restricted or permanently restricted net assets based upon donor-imposed restrictions.

Investment income is reported in the statement of activities as unrestricted, temporarily restricted or permanently restricted revenue based upon donor-imposed restrictions.

Grant Receivables and Other Receivables

The Association receives support from various agencies in the form of grants and fee for service arrangements. Receivables related to fee for service arrangements are carried at the original invoiced or billed amounts and primarily represent amounts due from the State of Illinois, but also includes amounts due from various other third party payers. Such receivables are written off when determined uncollectible. These receivables are not collateralized or secured but are considered fully collectible.

Property and Equipment

All property and equipment additions greater than \$500 are capitalized at cost when acquired by purchase or at its fair market value if donated to the Association, are accumulated in the Capital Fund, and are depreciated over their estimated useful lives using the straight-line method. The following breaks down the categories of property and equipment and the range of their useful lives:

Land improvements	3 – 33 years
Buildings	20 – 34 years
Building improvements	5 – 20 years
Furniture and equipment	3 – 25 years
Vehicles	5 years

THE ARC OF IROQUOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impairment of Long-Lived Assets

The Association reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value less costs to sell.

Revenue Recognition

Income from funding sources is recognized as grant revenue over the period of the grant and as services are provided over the grant period. Client fees are recognized as revenue when services are provided.

Advertising

Advertising costs are expensed as incurred.

Restricted Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor or by law. Amounts received which are designated for future periods or restricted by the donor for specific purposes would be reported as temporarily restricted or permanently restricted support in those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, The ARC of Iroquois County reports the support as unrestricted.

NOTE 2 - COMPARATIVE TOTALS

The financial statements include certain 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 generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Association's financial statements for the year ended June 30, 2013 from which the summarized information was derived.

THE ARC OF IROQUOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 3 - INVESTMENTS

In determining fair value, the Association uses various valuation approaches within the fair value measurement framework. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability.

The fair value measurement framework establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The fair value measurement framework defines levels within the hierarchy based on the reliability of inputs as follows:

- Level 1 – Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets;
- Level 2 – Valuations based on quoted prices for similar assets or liabilities or identical assets or liabilities in less active markets, such as dealer or broker markets; and
- Level 3 – Valuations derived from valuation techniques in which one or more significant input or significant value drivers are unobservable, such as pricing models, discounted cash flow models and similar techniques not based on market, exchange, dealer or broker-traded transactions.

Following is a description of the valuation methodologies used for instruments measured at fair value and their classification in the valuation hierarchy.

Preferred stock and equity mutual funds listed on a national market or exchange are valued at the last sales price. Such securities are classified within Level 1 of the valuation hierarchy.

Debt securities consisting of corporate bonds, U.S. agency securities, income and government mutual funds, money market and certificates of deposit are generally valued at benchmark yields, reported trades, broker/dealer quotes and other items. Debt securities are generally classified within Level 2 of the valuation hierarchy.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Association believes its valuation methods are appropriate and consistent with other marked participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Association receives periodic cash distributions from the Margaret Buckner Fay Trust/Will, which is included in the Endowment Fund. In accordance with the Trust agreement, the principal is retained by the Trust in perpetuity with the income being distributed quarterly. The Trust value as of June 30, 2014 was \$597,050 and the assets are included in the fair value measurements below.

THE ARC OF IROQUOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 3 - INVESTMENTS (CONTINUED)

	Quoted Prices in Active Markets for Identical Assets (Level 1)	<u>Fair Value Measurements Using</u>		<u>Total</u>
		Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Preferred stock:				
Financial	\$ 40,256	\$ -	\$ -	\$ 40,256
Corporate bonds:				
Unrated	-	6,431	-	6,431
U.S. agency securities	-	24,113	-	24,113
Mutual funds:				
Equity	76,834	-	-	76,834
Income	-	180,698	-	180,698
Government	-	15,872	-	15,872
Money market	-	30,846	-	30,846
Certificates of deposit:				
Maturities less than one year	-	90,000	-	90,000
Maturities greater than one year	<u>-</u>	<u>132,000</u>	<u>-</u>	<u>132,000</u>
Total	<u>\$ 117,090</u>	<u>\$ 479,960</u>	<u>\$ -</u>	<u>\$ 597,050</u>

NOTE 4 - GRANTS AND OTHER RECEIVABLES

Grants and other receivables at June 30, 2014 consist of the following:

	<u>Current Fund</u>
Third parties – Developmental Training	\$ 8,758
Third parties – CILA	64,153
DHS – Purchase of service	122,210
DHS – Supported Living Services	27,651
DHS - CILA	38,277
Miscellaneous	<u>23,277</u>
Total	<u>\$ 284,326</u>

THE ARC OF IROQUOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 5 - PROPERTY AND EQUIPMENT

The following details property and equipment as of June 30, 2014:

Land improvements	\$ 243,839
Buildings	1,377,030
Building improvements	988,128
Furniture and equipment	803,886
Vehicles	<u>408,894</u>
Total, at cost	3,821,777
Less accumulated depreciation	<u>2,242,105</u>
	1,579,672
Land	<u>77,216</u>
Total	<u>\$ 1,656,888</u>

NOTE 6 - CONTINGENCIES AND FINANCIAL DEPENDENCY

Under the terms of state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to grantor agencies. The Association's management believes the disallowance, if any, would be immaterial.

The Association's operations depend significantly upon reimbursement under these grants and funding arrangements.

NOTE 7 - EMPLOYEE BENEFIT PLANS

The Association maintains a flexible benefit plan for its employees. The Association makes no contributions to this plan. Any excess employee contributions at year end revert to the Plan. The account balance totaled \$3,347 as of June 30, 2014 and is included in the liability for custodial funds.

The Association maintains a 403(b) plan on behalf of its employees. The Association makes no contributions to this plan.

NOTE 8 - SELF INSURANCE

Generally accepted accounting principles require disclosure about certain significant estimates.

The Association uses the reimbursement method for unemployment compensation benefits. The Association estimated no significant claims were outstanding at the end of the fiscal year.

THE ARC OF IROQUOIS COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 2014

NOTE 9 - LINE OF CREDIT

The Association has a \$300,000 line of credit available at First Trust and Savings Bank which bears interest on the balances drawn at 5.75%, is secured by real property, and matures February 26, 2015. At June 30, 2014, the Association did not have an outstanding balance.

NOTE 10 - MISCELLANEOUS EXPENSE

The breakdown of miscellaneous expense of \$96,267 on Page 5 is as follows:

Telephone and computer	\$ 22,654
Staff training	4,179
Meals and staff activities	20,337
Subscriptions	459
Postage and shipping	4,370
Printing	4,474
Membership and dues	14,084
Liability insurance	17,165
Want ads	6,856
Other fees and items	1,689
Total	<u><u>\$ 96,267</u></u>

NOTE 11 - CONCENTRATIONS OF CREDIT RISK

The Association maintains its cash accounts primarily with banks located in Watseka, IL. As of June 30, 2014, balances in the Association's deposit accounts are insured by the FDIC up to \$250,000 per depositor per bank. As of June 30, 2014 the Association's bank balances were fully insured by the FDIC or collateralized.

NOTE 12 - SUBSEQUENT EVENTS

Management evaluated subsequent events through September 30, 2014, the date the financial statements were available to be issued. Events or transactions occurring after June 30, 2014, but prior to September 30, 2014 that provided additional evidence about conditions that existed at June 30, 2014, have been recognized in the financial statements for the year ended June 30, 2014. Events or transactions that provided evidence about conditions that did not exist at June 30, 2014 but arose before the financial statements were available to be issued have not been recognized in the financial statements for the year ended June 30, 2014.

This information is an integral part of the accompanying financial statements.

SUPPLEMENTARY INFORMATION

THE ARC OF IROQUOIS COUNTY
SCHEDULE OF REVENUES BY SOURCE AND PROGRAM - ALL FUNDS
Year Ended June 30, 2014

	Total Agency Revenue	Unallocated Revenue	Total DHS Grant Funded Revenue	Total Program Non-DHS Grant Funded	Non-DHS Grant Funded				
					Individual and Family Support Unit 16	Supported Employment Program 39	Developmental Training 31	Community Integrated Living Arrangement 60	Respite 91
FEES FOR SERVICE									
Department of Human Services	\$ 5,032,152	\$ -	\$ -	\$ 5,032,152	\$ 194,701	\$ 223,478	\$ 912,548	\$ 3,674,457	\$ 26,968
Department of Human Services/Medicaid	41,963	-	-	41,963	146	-	6,013	35,804	-
Third party payments	473,902	-	-	473,902	-	-	30,628	443,274	-
Department of Rehabilitation Services	61,287	-	-	61,287	-	61,287	-	-	-
Individual/family payments	23,951	-	-	23,951	-	12,024	11,927	-	-
Total fees for service	5,633,255	-	-	5,633,255	194,847	296,789	961,116	4,153,535	26,968
GRANTS									
Board for the Developmentally Disabled	449,110	449,110	-	-	-	-	-	-	-
OTHER SOURCES									
Contributions - unrestricted	139,839	134,185	-	5,654	562	-	2,457	2,635	-
Investment income	13,962	13,962	-	-	-	-	-	-	-
Sale of goods and services	50,966	11,049	-	39,917	-	17,920	21,997	-	-
Net gain on investments	18,533	18,533	-	-	-	-	-	-	-
Miscellaneous	8,036	8,036	-	-	-	-	-	-	-
Total other sources	231,336	185,765	-	45,571	562	17,920	24,454	2,635	-
TOTAL REVENUE	\$ 6,313,701	\$ 634,875	\$ -	\$ 5,678,826	\$ 195,409	\$ 314,709	\$ 985,570	\$ 4,156,170	\$ 26,968

THE ARC OF IROQUOIS COUNTY
SCHEDULE OF EXPENSES BY PROGRAM - ALL FUNDS
Year Ended June 30, 2014

	Total Agency Expenses	Unallocated	Total DHS Grant Funded	Total Program Non-DHS Grant Funded	Individual and Family Support Unit 16	Supported Employment Program 39	Developmental Training 31	Community Integrated Living Arrangement 60	Respite 91
Employee's salaries and wages	\$ 4,279,759	\$ -	\$ -	\$ 4,279,759	\$ 142,200	\$ 334,773	\$ 639,439	\$ 3,148,716	\$ 14,631
Employee's fringe benefits	1,089,859	-	-	1,089,859	41,495	89,066	179,883	776,943	2,472
Individual wages and fringe benefits	49,520	-	-	49,520	-	45,311	4,148	61	-
Consultants/contractual	53,195	-	-	53,195	2,559	3,883	7,433	39,172	148
Consumable supplies	88,191	-	-	88,191	3,416	3,607	41,964	38,840	364
Occupancy	107,084	-	-	107,084	11,439	7,091	45,042	42,043	1,469
Local transportation	150,110	-	-	150,110	20,426	36,734	38,259	50,447	4,244
Non-capitalized equipment	14,561	-	-	14,561	107	41	2,775	11,630	8
Lease/rent	13,223	-	-	13,223	-	-	12,600	623	-
Other operating fund expenses	96,267	1,648	-	94,619	5,330	6,651	20,395	61,709	534
Total operating fund expenses	5,941,769	1,648	-	5,940,121	226,972	527,157	991,938	4,170,184	23,870
Depreciation	120,880	-	-	120,880	12,723	18,051	45,925	42,584	1,597
Total operating and capital fund expenses	6,062,649	1,648	-	6,061,001	239,695	545,208	1,037,863	4,212,768	25,467
Less:									
Costs of production included in total operating expenses	193,184	-	94,513	98,671	-	-	98,671	-	-
TOTAL	\$ 5,869,465	\$ 1,648	\$ (94,513)	\$ 5,962,330	\$ 239,695	\$ 545,208	\$ 939,192	\$ 4,212,768	\$ 25,467

Net investment in fixed assets \$ 1,656,888

THE ARC OF IROQUOIS COUNTY
SCHEDULE OF REVENUES AND EXPENSES BY PROGRAM - ALL FUNDS
Year Ended June 30, 2014

	<u>Total Agency</u>	<u>Unallocated</u>	<u>Individual and Family Support Unit 16</u>	<u>Developmental Training 31</u>	<u>Supported Employment Program 39</u>	<u>Community Integrated Living Arrangement 60</u>	<u>Respite 91</u>
REVENUES							
Fees for service	\$ 5,633,255	\$ -	\$ 194,847	\$ 961,116	\$ 296,789	\$ 4,153,535	\$ 26,968
Grants	449,110	449,110	-	-	-	-	-
Other	231,336	185,765	562	24,454	17,920	2,635	-
Total revenues	<u>6,313,701</u>	<u>634,875</u>	<u>195,409</u>	<u>985,570</u>	<u>314,709</u>	<u>4,156,170</u>	<u>26,968</u>
EXPENSES							
Employee's salaries and wages	4,279,759	-	142,200	639,439	334,773	3,148,716	14,631
Employee's fringe benefits	1,089,859	-	41,495	179,883	89,066	776,943	2,472
Individual wages and fringe benefits	49,520	-	-	4,148	45,311	61	-
Consultants/contractual	53,195	-	2,559	7,433	3,883	39,172	148
Consumable supplies	88,191	-	3,416	41,964	3,607	38,840	364
Occupancy	107,084	-	11,439	45,042	7,091	42,043	1,469
Local transportation	150,110	-	20,426	38,259	36,734	50,447	4,244
Non-capitalized equipment	14,561	-	107	2,775	41	11,630	8
Lease/rent	13,223	-	-	12,600	-	623	-
Other operating fund expenses	94,619	-	5,330	20,395	6,651	61,709	534
Fundraising	1,648	1,648	-	-	-	-	-
Depreciation	120,880	-	12,723	45,925	18,051	42,584	1,597
Total expenses	<u>6,062,649</u>	<u>1,648</u>	<u>239,695</u>	<u>1,037,863</u>	<u>545,208</u>	<u>4,212,768</u>	<u>25,467</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 251,052</u>	<u>\$ 633,227</u>	<u>\$ (44,286)</u>	<u>\$ (52,293)</u>	<u>\$ (230,499)</u>	<u>\$ (56,598)</u>	<u>\$ 1,501</u>

THE ARC OF IROQUOIS COUNTY
SCHEDULE OF PROGRAM COSTS
June 30, 2014

Line #	Account Title	Agency Total	All Other Not Allocated	Developmental Training 31U	Supported Employment Program 390,39G,39U	Community Integrated Living Arrangement 24 Hour 60D
Program Expenses:						
1.	Program staff salaries	\$ 3,402,332	\$ 139,880	\$ 583,515	\$ 290,882	\$ 2,388,055
2.	Program clerical staff salaries	-	-	-	-	-
3.	Program staff payroll taxes and fringe benefits	870,627	39,317	164,431	77,604	589,275
4.	Program consultants	9,667	1,094	753	-	7,820
5.	Consumer wages and fringe benefits	49,520	-	4,148	45,311	61
6.	Medicine and drugs	13,527	33	4,675	98	8,721
7.	All other direct service equipment and supplies	23,881	420	14,708	1,011	7,742
8.	Staff transportation	5,064	3,916	53	98	997
9.	Client transportation	145,046	20,753	38,207	36,636	49,450
10.	Transportation to/from school	-	-	-	-	-
11.	Direct service staff conferences and conventions	18,934	1,948	1,387	827	14,772
12.	Program insurance	17,165	636	2,618	1,533	12,378
13.	Direct client specific assistance	15,030	-	-	-	15,030
14.	Telecommunication costs assigned to program	20,545	1,558	9,906	1,268	7,813
15.	Foster care payments	-	-	-	-	-
16.	Other (specify)	-	-	-	-	-
17.	Total program expenses (Sum lines 1-16)	<u>4,591,338</u>	<u>209,555</u>	<u>824,401</u>	<u>455,268</u>	<u>3,102,114</u>
Support expenses:						
18.	Support salaries	489,161	-	-	-	489,161
19.	Support payroll taxes and fringe benefits	121,869	-	-	-	121,869
20.	Food and dietary supplies	9,426	301	9,125	-	-
21.	Housekeeping, laundry supplies	18,826	2,369	10,638	1,185	4,634
22.	Other (specify)	-	-	-	-	-
23.	Total support expenses (Sum lines 18-22)	<u>639,282</u>	<u>2,670</u>	<u>19,763</u>	<u>1,185</u>	<u>615,664</u>
Occupancy expenses:						
24.	Occupancy salaries	34,971	3,844	2,047	12,341	16,739
25.	Occupancy payroll taxes and fringe benefits	9,084	1,075	578	3,278	4,153
26.	Building & equipment operations and maintenance	90,976	11,796	41,880	6,386	30,914
27.	Vehicle depreciation	32,814	2,254	2,051	12,023	16,486
28.	All other depreciation and amortization	88,066	12,066	43,874	6,028	26,098
29.	Vehicle rent	-	-	-	-	-
30.	All other lease/rent/taxes	13,245	22	12,600	-	623
31.	Equipment under \$500	4,937	114	1,891	38	2,894
32.	Mortgage & installment interest	-	-	-	-	-
33.	Operating interest	-	-	-	-	-
34.	Other (specify) Loss on disposal of asset	-	-	-	-	-
35.	Total occupancy expenses (Sum lines 24-34)	<u>274,093</u>	<u>31,171</u>	<u>104,921</u>	<u>40,094</u>	<u>97,907</u>
Administrative and Office expenses:						
36.	Administrative salaries	353,295	13,107	53,878	31,549	254,761
37.	Administrative payroll taxes and fringe benefits	88,279	3,573	14,875	8,185	61,646
38.	Administrative Consultants	43,528	1,613	6,680	3,883	31,352
39.	Telecommunications costs not assigned to program	2,109	79	321	188	1,521
40.	Office supplies and equipment	17,599	657	3,703	1,316	11,923
41.	Allocation of Management and General (G&A)	-	-	-	-	-
42.	Other (specify) Miscellaneous/Various	53,126	4,385	9,321	3,540	35,880
43.	Total administrative expenses (Sum lines 36-42)	<u>557,936</u>	<u>23,414</u>	<u>88,778</u>	<u>48,661</u>	<u>397,083</u>
44.	Total expenses (Sum lines 17,23,35,43)	<u>6,062,649</u>	<u>266,810</u>	<u>1,037,863</u>	<u>545,208</u>	<u>4,212,768</u>
Non-reimbursable expenses:						
45.	Depreciation on DMHDD funded capital assets included above	-	-	-	-	-
46.	Cost of Production and Workshop Client Wages included above	94,513	-	94,513	-	-
47.	Other (Specify) Miscellaneous/Various	9,759	2,025	1,616	688	5,430
48.	Total non-reimbursable expenses (Sum lines 45-47)	<u>104,272</u>	<u>2,025</u>	<u>96,129</u>	<u>688</u>	<u>5,430</u>
49.	Net expenses (Line 44 minus Line 48)	<u>\$ 5,958,377</u>	<u>\$ 264,785</u>	<u>\$ 941,734</u>	<u>\$ 544,520</u>	<u>\$ 4,207,338</u>

THE ARC OF IROQUOIS COUNTY
SCHEDULE OF PROGRAM REVENUES
Year Ended June 30, 2014

Line #	Account Title	Agency Total	All Other Not Allocated	Developmental Training 31U	Supported Employment Program 390,39G,39U	Community Integrated Living Arrangement 24 Hour 60D
REVENUES:						
Fees & Purchase of Service:						
1.	Department of Aging	\$ -	\$ -	\$ -	\$ -	\$ -
2.	Department of Children and Family Services	-	-	-	-	-
3.	Department of Corrections	-	-	-	-	-
4.	Medicaid Rehabilitation Option (MRO) Payments	-	-	-	-	-
5.	Department of Human Services	5,032,152	221,669	912,548	223,478	3,674,457
6.	Department of Public Aid	41,963	146	6,013	-	35,804
7.	Department of Public Health	-	-	-	-	-
8.	Local education agency	-	-	-	-	-
9.	Local government	-	-	-	-	-
10.	Federal government	-	-	-	-	-
11.	Other government agencies	-	-	-	-	-
12.	Client/family program fees (including SSI, SSA, pensions, etc.)	466,475	-	11,177	12,024	443,274
13.	Special service fees for individual clients	31,378	-	31,378	-	-
14.	Diagnostic service fees	-	-	-	-	-
15.	Other (specify) DHS/DORS	61,287	-	-	61,287	-
16.	Total Fees & Purchase of Service (lines 1-15)	<u>5,633,255</u>	<u>221,815</u>	<u>961,116</u>	<u>296,789</u>	<u>4,153,535</u>
Grant Revenues:						
17.	Department of Aging	-	-	-	-	-
18.	Department of Children and Family Services	-	-	-	-	-
19.	Department of Corrections	-	-	-	-	-
20.	Donated/Certified Funds Initiative (DFI/CFI)	-	-	-	-	-
21.	Department of Human Services	-	-	-	-	-
22.	Department of Public Aid	-	-	-	-	-
23.	Department of Public Health	-	-	-	-	-
24.	Local education agency	-	-	-	-	-
25.	Local government awards	449,110	449,110	-	-	-
26.	Federal government awards	-	-	-	-	-
27.	Other government awards	-	-	-	-	-
28.	JTPA/CETA	-	-	-	-	-
29.	Other (specify)	-	-	-	-	-
30.	Total Grant Revenues (lines 17-29)	<u>449,110</u>	<u>449,110</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contributions & Other:						
31.	Restricted to operations	-	-	-	-	-
32.	Restricted to capital	-	-	-	-	-
33.	Unrestricted	139,839	134,747	2,457	-	2,635
34.	Contributions - goods & services	-	-	-	-	-
35.	Child/Adult Food Programs (school meals, commodities)	-	-	-	-	-
36.	School Transportation Payments (to/from school)	-	-	-	-	-
37.	Sales of Goods and Services	50,966	11,049	21,997	17,920	-
38.	Rent Income	990	990	-	-	-
39.	Gain on Sale of Assets	-	-	-	-	-
40.	Cafeteria and Vending Machine	-	-	-	-	-
41.	Other (specify) Dues & Miscellaneous	7,046	7,046	-	-	-
42.	Total Contributions & Other (lines 31-41)	<u>198,841</u>	<u>153,832</u>	<u>24,454</u>	<u>17,920</u>	<u>2,635</u>
Investment Income:						
43.	Income on restricted assets/investments	-	-	-	-	-
44.	Income on unrestricted assets/investments	32,495	32,495	-	-	-
45.	Total Investment Income (lines 43 & 44)	<u>32,495</u>	<u>32,495</u>	<u>-</u>	<u>-</u>	<u>-</u>
46.	TOTAL REVENUES	<u>\$ 6,313,701</u>	<u>\$ 857,252</u>	<u>\$ 985,570</u>	<u>\$ 314,709</u>	<u>\$ 4,156,170</u>

**THE ARC OF IROQUOIS COUNTY
PROGRAM PERSONNEL
Year Ended June 30, 2014**

(Hours Unaudited)

Line #	Program Staff Positions	Total Agency			All Other Not Allocated	DEVELOPMENTAL TRAINING (31U)		EMPLOYMENT PROGRAM (390,39G,39U)		LIVING ARRANGEMENT 24 HOUR (60D)	
		Total Hours	Total Amount Paid	Head Count		Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid
1.	Audiologist	-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -		
2.	Behavior Therapist	-	-	-	-	-	-	-	-		
3.	Dietary Technician	-	-	-	-	-	-	-	-		
4.	Dietician	-	-	-	-	-	-	-	-		
5.	Habilitation Aide/Child-Care Aide	89,954	1,114,179	148	(298.00)	-0.1%	(1,227)	-0.1%	(719.00)	100.2%	1,116,423
6.	Habilitation Professional or supervisory staff	45,259	711,746	27	-	0.0%	-	0.0%	-	100.0%	711,746
7.	LPN	-	-	-	-	-	-	-	-	-	-
8.	Occupational Therapist	-	-	-	-	-	-	-	-	-	-
9.	Physical Therapist	-	-	-	-	-	-	-	-	-	-
10.	Physician	-	-	-	-	-	-	-	-	-	-
11.	Principal	1,880	57,379	1	-	63.7%	36,529	36.3%	20,850	0.0%	-
12.	Program Director	-	-	-	-	-	-	-	-	-	-
13.	Program Clerical Staff	-	-	-	-	-	-	-	-	-	-
14.	Psychiatrist	-	-	-	-	-	-	-	-	-	-
15.	Psychologist	-	-	-	-	-	-	-	-	-	-
16.	Recreation Staff	-	-	-	-	-	-	-	-	-	-
17.	RN	8,085	201,824	8	-	1.3%	2,717	0.0%	-	98.7%	199,107
18.	Social Worker	19,516	439,902	12	100,981	5.4%	23,675	3.2%	14,294	68.4%	300,952
19.	Speech Therapist	-	-	-	-	-	-	-	-	-	-
20.	Substance Abuse Counselor/Professional	-	-	-	-	-	-	-	-	-	-
21.	Substance Abuse Paraprofessional	-	-	-	-	-	-	-	-	-	-
22.	Teacher	4,552	93,076	4	-	100.0%	93,076	0.0%	-	0.0%	-
23.	Teacher Aide	-	-	-	-	-	-	-	-	-	-
24.	Vocational Staff (including Job Coach, workshop staff, etc.)	47,256	672,279	85	-	61.9%	416,079	38.1%	256,200	0.0%	-
25.	Other Academic Instruction	-	-	-	-	-	-	-	-	-	-
26.	Other Medical Care	-	-	-	-	-	-	-	-	-	-
27.	Other Habilitation/Rehabilitation	9,856	107,155	51	39,197	7.3%	7,874	0.2%	257	55.8%	59,827
28.	Other Substance Abuse	-	-	-	-	-	-	-	-	-	-
29.	All Other Direct Program Staff Not Requiring Specification	389	4,792	6	-	100.0%	4,792	0.0%	-	0.0%	-
30.	TOTAL ALL POSITIONS	<u>226,747</u>	<u>\$ 3,402,332</u>	<u>342</u>	<u>\$ 139,880</u>		<u>\$ 583,515</u>		<u>\$ 290,882</u>		<u>\$ 2,388,055</u>

Totals must equal the sum of lines 1 and 2 of the Schedule of Program Cost

Number of hours (excluding overtime) in a standard work week - 40

31.	Mental Health Professional (MHP)	-	\$ -	-	-	\$ -	\$ -	\$ -	\$ -		
32.	Qualified Mental Health Prof. (QMHP)	-	-	-	-	-	-	-	-		
33.	Qualified Mental Retardation Prof. (QMRP)	14,165	338,921	8	-	7.0%	23,675	4.2%	14,294	88.8%	300,952
34.	Rehabilitative Services Associate (RSA)	-	-	-	-	-	-	-	-	-	-
35.	Supported Employment Job Coach	14,912	190,839	13	-	0.0%	-	100.0%	190,839	0.0%	-
	TOTAL ALL POSITIONS	<u>29,077</u>	<u>\$ 529,760</u>	<u>21</u>	<u>\$ -</u>		<u>\$ 23,675</u>		<u>\$ 205,133</u>		<u>\$ 300,952</u>

**THE ARC OF IROQUOIS COUNTY
PROGRAM CONSULTANT AND CONTRACTUAL
Year Ended June 30, 2014**

(Hours Unaudited)

Line #	Program Staff Positions	Total Agency		All Other Not Allocated	DEVELOPMENTAL TRAINING (31U)		EMPLOYMENT PROGRAM (390,39G,39U)		LIVING ARRANGEMENT 24 HOUR (60D)	
		Total Hours	Total Amount Paid		Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid	Percent Allocated	Total Amount Paid
1.	Audiologist	-	\$ -	-	\$ -	-	\$ -	-	\$ -	
2.	Behavior Therapist	-	-	-	-	-	-	-	-	
3.	Dietary Technician	-	-	-	-	-	-	-	-	
4.	Dietician	-	-	-	-	-	-	-	-	
5.	Habilitation Aide/Child-Care Aide	-	-	-	-	-	-	-	-	
6.	Habilitation Professional or supervisory staff	-	-	-	-	-	-	-	-	
7.	LPN	-	-	-	-	-	-	-	-	
8.	Occupational Therapist	-	-	-	-	-	-	-	-	
9.	Physical Therapist	-	-	-	-	-	-	-	-	
10.	Physician	-	-	-	-	-	-	-	-	
11.	Principal	-	-	-	-	-	-	-	-	
12.	Program Director	-	-	-	-	-	-	-	-	
13.	Program Clerical Staff	-	-	-	-	-	-	-	-	
14.	Psychiatrist	-	-	-	-	-	-	-	-	
15.	Psychologist	12.00	3,600.00	300.00	0.0%	-	-	91.7%	3,300.00	
16.	Recreation Staff	-	-	-	-	-	-	-	-	
17.	RN	-	-	-	-	-	-	-	-	
18.	Social Worker	70.50	2,500.00	200.00	0.0%	-	0.0%	92.0%	2,300.00	
19.	Speech Therapist	44.00	2,846.80	594.30	1.1%	32.50	-	78.0%	2,220.00	
20.	Substance Abuse Counselor/Professional	-	-	-	-	-	-	-	-	
21.	Substance Abuse Paraprofessional	-	-	-	-	-	-	-	-	
22.	Teacher	-	-	-	-	-	-	-	-	
23.	Teacher Aide	-	-	-	-	-	-	-	-	
24.	Vocational Staff (including Job Coach, workshop staff, etc.)	-	-	-	-	-	-	-	-	
25.	Other Academic Instruction	-	-	-	-	-	-	-	-	
26.	Other Medical Care	-	-	-	-	-	-	-	-	
27.	Other Habilitation/Rehabilitation	-	-	-	-	-	-	-	-	
28.	Other Substance Abuse	-	-	-	-	-	-	-	-	
29.	All Other Direct Program Staff Not Requiring Specification	-	720.00	-	-	720.00	-	-	-	
30.	TOTAL ALL POSITIONS	<u>127</u>	<u>\$ 9,667</u>	<u>\$ 1,094</u>		<u>\$ 753</u>	<u>\$ -</u>		<u>\$ 7,820</u>	
	Totals must equal line 4 of the Schedule of Program Costs									
31.	Mental Health Professional (MHP)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32.	Qualified Mental Health Prof. (QMHP)	-	-	-	-	-	-	-	-	
33.	Qualified Mental Retardation Prof. (QMRP)	-	-	-	-	-	-	-	-	
34.	Rehabilitative Services Associate (RSA)	-	-	-	-	-	-	-	-	
35.	Supported Employment Job Coaches	-	-	-	-	-	-	-	-	

**THE ARC OF IROQUOIS COUNTY
REPORT OF SERVICE UNITS/DAYS/NIGHTS
Year Ended June 30, 2014**

(Unaudited)

	DEVELOPMENTAL TRAINING 31U	SUPPORTED EMPLOYMENT PROGRAM 36U,390,39G,39U	COMMUNITY INTEGRATED LIVING ARRANGEMENT 24 HOUR 60D
Service Unit Type	Client Hours *	Client Hours	Client Days
Purchase of Service/Fee for Service			
Client Units/Days of Enrollment	141,876	23,954	30,830
Client Units/Days Delivered	101,659	22,820	30,109
Number of Days Program Operated	234	360	365
Licensed Capacity Beginning of Report Period	100	61	82
Licensed Capacity End of Report Period	102	64	87
Date of Change, if any	6/30/2014	6/30/2014	6/30/2014

* - 1 Client Day - DT = 6 Hours