

**SPRING RIVER MENTAL HEALTH  
AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

For the Years Ended  
December 31, 2011 and 2010  
Financial Statements and  
Independent Auditors' Report  
with Supplemental Information

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

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*Diehl  
Banwart  
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**INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Spring River Mental Health and Wellness Center, Inc.  
Riverton, Kansas

We have audited the statements of financial position of Spring River Mental Health and Wellness Center, Inc. (a nonprofit organization), as of December 31, 2011 and 2010, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Spring River Mental Health and Wellness Center, Inc., as of December 31, 2011 and 2010, and the results of its operations, changes in net assets and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2012, on our consideration of the Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Center taken as a whole. The accompanying supplemental schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. This 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 is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Diehl, Banwart, Bolton*  
DIEHL, BANWART, BOLTON, CPAs PA

May 7, 2012  
Fort Scott, Kansas

*Diehl  
Banwart  
Bolton*

*Certified Public Accountants PA*

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Spring River Mental Health and Wellness Center, Inc.  
Riverton, Kansas

We have audited the financial statements of Spring River Mental Health and Wellness Center, Inc., as of and for the year ended December 31, 2011 and 2010, and have issued our report thereon dated May 7, 2012. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reports that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information of the Board of Directors and management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Diehl, Banwart, Bolton*

DIEHL, BANWART, BOLTON, CPAs PA

May 7, 2012  
Fort Scott, Kansas

**SPRING RIVER MENTAL HEALTH CENTER, INC.**  
**RIVERTON, KANSAS**

Statements of Financial Position

December 31, 2011 and 2010

	December 31,		December 31,	
	2011	2010	2011	2010
<b>ASSETS</b>	<b>LIABILITIES AND NET ASSETS</b>			
Current Assets			Current Liabilities	
Petty cash	\$740.00	\$810.00	Accounts payable and accrued expenses	\$91,342.41
Cash in bank	1,154,734.85	1,164,155.60	Accrued payroll	166,639.90
Total Cash and Cash Equivalents	1,155,474.85	1,164,965.60	Accrued vacation	58,414.38
Client accounts receivable, net	254,332.04	264,477.27	Promissory note payable	79,545.70
Prepaid expenses	60,977.28	56,319.04	Deferred revenue	47,644.77
Other receivables	63,190.39	17,810.12	Total Current Liabilities	443,587.16
Total Current Assets	1,533,974.56	1,503,572.03		1,509,436.00
Fixed Assets			Liabilities	
Buildings and improvements	4,442,098.91	4,403,593.29	Promissory note payable	1,029,176.14
Furniture, fixtures, and equipment	1,048,058.31	1,104,762.58	less Current Portion included above	(79,545.70)
Land improvements	18,352.00	18,352.00		949,630.44
Vehicles	475,582.89	518,660.89		-
Total Fixed Assets	5,984,092.11	6,045,368.76	Net Assets	
Less accumulated depreciation	(1,840,803.89)	(1,740,570.13)	Unrestricted Net Assets	4,407,440.25
Construction in progress	-	-	Temporarily Restricted Net Assets (Note 11)	-
Land	123,395.07	123,395.07	Total Net Assets	4,407,440.25
Net Fixed Assets	4,266,683.29	4,428,193.70		4,422,329.73
Other Assets	-	-		
<b>TOTAL ASSETS</b>	<b>\$5,800,657.85</b>	<b>\$5,931,765.73</b>	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$5,800,657.85</b>

The accompanying notes are an integral part of this financial statement.

**SPRING RIVER MENTAL HEALTH CENTER, INC.**  
**RIVERTON, KANSAS**

Statements of Activities

For the Years Ended December 31, 2011 and 2010

	December 31,	
	2011	2010
<b><u>CHANGES IN UNRESTRICTED NET ASSETS</u></b>		
<b>SUPPORT AND REVENUES</b>		
Support		
Unrestricted Contributions	\$3,750.96	\$2,076.67
County tax levy	111,457.00	109,273.00
County alcohol tax	14,669.00	12,728.44
Total Support	<u>129,876.96</u>	<u>124,078.11</u>
Revenues From Mental Health Services		
Private fees and insurance	291,726.49	302,432.80
Third party client revenues	2,951,180.40	3,358,871.36
ADSAP program	109,493.00	116,792.76
Less: Refunds and allowances	(614,495.49)	(772,119.32)
Bad debts	(35,708.39)	(22,547.05)
Grant moneys and Mental Health Reform	376,364.15	360,011.51
Other revenue from services	66,090.00	85,006.50
Revenues From Wellness Center		
Memberships and fees	117,196.65	6,828.55
Other	5,368.16	304.70
Other Revenues		
Interest	4,467.26	10,098.79
Miscellaneous income	16,155.29	13,694.32
Gain (loss) on dispositions of property	1,500.00	(1,450.69)
Total Revenue From Services and Other Revenue	<u>3,289,337.52</u>	<u>3,457,924.23</u>
Restricted Net Assets Released From Restrictions	<u>162,796.45</u>	<u>1,038,355.09</u>
<b>TOTAL SUPPORT AND REVENUES</b>	<u><b>3,582,010.93</b></u>	<u><b>4,620,357.43</b></u>
<b>EXPENSES</b>		
Program Services		
Salaries	1,476,934.45	1,399,405.76
Fringe benefits and payroll tax	310,360.80	275,239.11
Travel expense	104,434.23	97,692.37
Occupancy costs	49,273.65	18,810.76
Supplies and materials	48,198.80	52,196.18
Contractual services	118,075.04	157,216.14
Other operating expenses		
Depreciation and amortization	-	-
Insurance	19,575.50	17,105.21
Interest expense	-	271.38
Planning	2,090.27	26.64
Recruitment	4,668.13	6,540.54
Training	21,017.61	17,771.92
Miscellaneous	435.96	547.76
Total Program Services	<u>2,155,064.44</u>	<u>2,042,823.77</u>

The accompanying notes are an integral part of this financial statement.

**SPRING RIVER MENTAL HEALTH CENTER, INC.**  
**RIVERTON, KANSAS**

Statements of Activities  
For the Years Ended December 31, 2011 and 2010

	December 31, 2011	December 31, 2010
<b>EXPENSES (CONTINUED)</b>		
Support Services		
Salaries	\$637,436.38	\$630,279.54
Fringe benefits and payroll tax	159,279.93	146,493.20
Travel expense	-	-
Occupancy costs	101,250.39	89,782.95
Supplies and materials	23,342.75	22,661.33
Contractual services	105,989.60	97,451.99
Other operating expenses		
Collection expense		
Depreciation and amortization	238,985.25	212,169.73
Insurance	2,501.00	2,385.00
Interest expense	47,470.05	51,617.65
Planning	10,060.80	7,256.55
Recruitment	944.21	569.35
Training	7,289.26	5,734.74
Miscellaneous	143.43	422.07
Total Support Services	1,334,693.05	1,266,824.10
Fundraising		
Salaries	46,044.48	45,326.04
Fringe benefits and payroll tax	5,459.71	9,588.96
Travel expense	1,990.10	1,921.72
Supplies and materials	1,510.43	852.04
Contractual services	42,841.02	51,786.50
Other operating expenses	9,297.18	6,022.38
Total Fundraising	107,142.92	115,497.64
Total Expenses	3,596,900.41	3,425,145.51
Change in Unrestricted Net Assets	(14,889.48)	1,195,211.92
<b><u>CHANGES IN RESTRICTED NET ASSETS</u></b>		
Temporarily Restricted Contributions (Includes \$162,796.45, & \$723,193.42 in capital campaign contributions for 2011 & 2010 respectively.)	162,796.45	723,193.42
Restricted Net Assets Released From Restrictions	(162,796.45)	(1,038,355.09)
Change in Restricted Net Assets	-	(315,161.67)
Net Assets, Beginning of Year	4,422,329.73	3,542,279.48
Net Assets, End of Year	\$4,407,440.25	\$4,422,329.73

The accompanying notes are an integral part of this financial statement.

**SPRING RIVER MENTAL HEALTH CENTER, INC.**

**RIVERTON, KANSAS**

Statements of Cash Flows

For the Years Ended December 31, 2011 and 2010

	December 31,	
	2011	2010
Cash Flows from Operating Activities		
Change in Unrestricted Net Assets	(\$14,889.48)	\$1,195,211.92
Adjustments to reconcile Change in Net Assets to Net Cash Provided by Operating Activities		
Temporarily Restricted Contributions released	(162,796.45)	(1,038,355.09)
Depreciation and amortization	238,985.25	212,169.73
Add Loss (Gain) on dispositions of property	(1,500.00)	-
(Increase) Decrease in:		
Client accounts receivable	10,145.23	(14,986.32)
Prepaid expenses	(4,658.24)	(5,774.71)
Other receivables	(45,380.27)	12,863.95
Other assets	-	-
Increase (Decrease) in:		
Accounts payable and accrued expenses	12,310.93	13,116.64
Accrued payroll	(9,781.99)	17,300.46
Accrued vacation	(6,763.37)	9,240.17
Deferred revenue	25,217.50	21,705.36
Net Cash Provided (Used) by Operating Activities	40,889.11	422,492.11
Cash Flows from Investing Activity		
Proceeds from sales of property	1,500.00	-
Purchases of property and equipment	(77,474.84)	(1,846,899.53)
Net Cash Provided (Used) by Investing Activities	(75,974.84)	(1,846,899.53)
Cash Flows from Financing Activity		
Temporarily Restricted Contributions received	162,796.45	723,193.42
Payments on notes payable	(137,201.47)	(63,053.87)
Net Cash Provided (Used) by Financing Activities	25,594.98	660,139.55
Net Increase (Decrease) in Cash	(9,490.75)	(764,267.87)
Cash and Cash Equivalents, Beginning of Year	1,164,965.60	1,929,233.47
Cash and Cash Equivalents, End of Year	<u>\$1,155,474.85</u>	<u>\$1,164,965.60</u>
Supplemental Information:		
Interest Paid	<u>\$47,470.05</u>	<u>\$51,889.03</u>

The accompanying notes are an integral part of this financial statement.

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

NOTES TO FINANCIAL STATEMENTS  
December 31, 2011 and 2010

**1. SIGNIFICANT ACCOUNTING POLICIES**

Type of Organization

Spring River Mental Health and Wellness Center, Inc. (the Center) is incorporated under the laws of the State of Kansas and is a non-profit organization exempt from Federal Income Tax under Code Section 501(c)(3). No capital stock is authorized. In order to better describe the purpose of the Center, the Organization's name was changed from Family Life Center, Inc. to Spring River Mental Health and Wellness Center as of January 1, 2011.

Nature of Operations

Spring River Mental Health and Wellness Center, Inc. provides various mental health and substance abuse counseling services. The mental health services are primarily outpatient services provided to Cherokee County, Kansas residents. These services include broad categories of psychotherapy, psychiatric treatment, case management and public information and education programs. The substance abuse programs are outpatient assessment and treatment, as well as D.U.I. evaluation, education and referral. The organization is funded by County, State and Federal grants; client fees for services; donations and other fees for contractual services.

In December, 2010, the Center opened a new facility to promote the physical wellness of people primarily in the Cherokee County area. The facility provides a place for people to exercise. For a membership fee, members may also use the weightlifting rooms in the facility.

Summary of Significant Accounting Policies

The Center's accounting and reporting policies are in conformity with accounting principles generally accepted in the United States of America. The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires that management 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 income and expenses during the reporting period. Such estimates are subject to change in the future as additional information becomes available or previously existing circumstances are modified. Actual results could differ from those estimates. All significant inter-company accounts and transactions have been eliminated in the consolidated financial statements. In management's opinion, all adjustments have been made for a fair presentation of the results of operations in these financial statements.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Center considers cash to include all deposit accounts in banks. Cash equivalents do not include certificates of deposit with an original maturity of over three months. In order to reduce the credit risk to the Center on bank deposits in excess of FDIC insurance, the Center requires the depository bank to pledge bank owned securities to the Center.

1. **SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Fixed Assets

Fixed assets are carried at cost. Major capital outlays are capitalized and depreciated over the estimated useful lives of the asset. Depreciation is computed using the following estimated lives and methods:

Furniture and fixtures	5-7	years straight-line
Buildings, improvements and leased property	10-39	years accelerated method
Autos	5	years straight-line
Land improvements	15	years accelerated method

Contributions and Unconditional Pledges

All contributions received are recorded as unrestricted as defined by accounting principles generally accepted in the United States of America, except for contributions restricted for use in the capital campaign discussed in Note 11.

Financial Statement Presentation

The Center reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Except for temporarily restricted contributions as discussed in Note 11, the Center has determined that all contributions are considered unrestricted as defined by accounting principles generally accepted in the United States of America.

2. **CLIENT ACCOUNTS RECEIVABLE**

Client accounts receivable consist of amounts due for services rendered less an allowance for doubtful accounts. The Center writes-off an account when it is deemed uncollectible or, in the case of ADSAP receivables, when allowed to be, by order of the court. Receivables and related accounts at December 31, 2011 and 2010, consist of the following:

	<u>2011</u>	<u>2010</u>
Clients	\$ 249,827.34	\$ 253,106.44
ADSAP - Evaluations	<u>17,176.60</u>	<u>27,477.00</u>
Total Client Accounts Receivables	267,003.94	280,583.44
Less: Allowances for bad debts		
Clients	(6,660.09)	(6,489.22)
ADSAP	<u>(6,011.81)</u>	<u>(9,616.95)</u>
	<u>\$ 254,332.04</u>	<u>\$ 264,477.27</u>
Net Bad Debt Expense:		
Clients	\$ 33,126.03	\$ 22,845.35
ADSAP	<u>2,582.36</u>	<u>(298.30)</u>
	<u>\$ 35,708.39</u>	<u>\$ 22,547.05</u>

**3. OTHER RECEIVABLES**

Other receivables primarily consist of grants receivable for which the related expenses have been incurred but the grant has not been received at December 31, 2011 and 2010, as follows:

	<u>2011</u>	<u>2010</u>
County Alcohol Liquor Tax	\$ 8,342.11	\$ 12,728.44
KELC Grant	9,108.57	2,781.68
Labette County Contract	3,892.79	-
Big Top Education Center	1,100.00	2,300.00
Contract Overpayments	37,206.88	-
Other	<u>3,540.04</u>	<u>-</u>
	<u>\$ 63,190.39</u>	<u>\$ 17,810.12</u>

**4. DEFERRED REVENUE**

The Center receives federal and state grant money to provide services to their clients. Grant money is recognized as revenue when the related expenses, as provided for in the grant agreement, are incurred. Deferred revenue is recorded when grant money is received before the related expenses are incurred. The following grant moneys received were recorded as deferred revenue at December 31, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
State Aid Grant	\$ 19,382.50	\$ -
State CSGP Grant	1,345.00	-
State MH Reform Grant	2,462.00	-
State MH Reform Children	120.50	-
State MH Reform Additional Kid	88.50	-
State TSH Closure Grant	330.00	-
State SOC Grant	5,345.00	-
Family Reserve Grant	840.56	-
Kindermusic Grant	1,248.48	1,135.00
JJA Program	1,992.50	4,792.27
CFSEK Afterschool	6,447.00	11,700.00
CFSEK Truancy	1,980.00	4,800.00
SRW Grants	<u>6,062.73</u>	<u>-</u>
	<u>\$ 47,644.77</u>	<u>\$ 22,427.27</u>

**5. LONG TERM DEBT**

The Center has a note payable totaling \$1,029,176.14 at December 31, 2011. The note is payable on demand or at maturity in May of 2024 and is secured by the new building in Riverton, Kansas. Monthly payments of \$9,555.96 are required with an interest rate originally at 4.0%, currently at 4.25%. The interest rate is subject to change annually but not to exceed once every 12 months and is based on the prime rate as published in the Wall Street Journal, subject to minimum and maximum rates of .25% and 7.00% respectively.

On March 29, 2012, the Center refinanced this note with a new note payable for \$1,000,000, requiring monthly payments of \$9,148.87 including interest at 3.50%. The interest rate may change annually according to the Wall Street Journal Prime rate each April 1 until maturity on April 10, 2023. The note is secured by the building in Riverton, Kansas.

5. **LONG TERM DEBT** (Continued)

Anticipated future principal payments based on the new note agreement for the next five years are as follows:

2012	\$ 79,545.70
2013	77,789.36
2014	80,556.09
2015	83,421.25
2016	86,388.28
2017 - 2021	480,274.72
2022 - 2026	<u>141,200.74</u>
Total	<u>\$ 1,029,176.14</u>

6. **COMPENSATED ABSENCES**

All regular, full time employees are eligible for paid vacation and sick leave determined as follows:

Vacation:

For the first four (4) years of service as an eligible employee, each exempt and non-exempt employee will earn pro-rated share of three and two weeks of vacation leave per year respectively. After four (4) years of service, each exempt and non-exempt employee will earn pro-rated share of four and three weeks of vacation leave per year respectively. Vacation days may be accrued up to twenty days.

Sick leave:

All full-time employees accrue sick leave at a rate of 12 days per year. All full-time employees accrue sick leave at a rate of 12 days per year. Sick leave begins to accumulate the first month an employee works and may be used after one month of employment. Employees may not convert sick leave to any type of payment during or upon termination of employment.

The Spring River Mental Health and Wellness Center accrues a liability for compensated absences, which meet the following criteria:

1. The Center's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.

In accordance with the above criteria the Spring River Mental Health and Wellness Center has accrued a liability for the vacation, which has been earned but not taken by its employees.

7. **PENSION PLAN**

The Center has established a defined contribution pension plan for the benefit of its employees. It is a contributory plan and the plan assets are administered by a securities company. Under the plan an employee must work a minimum of 1,000 hours per year to be eligible for matching by the Center. The Center's contribution to the account of each qualifying employee is based on a percentage of the individual employee's contribution up to a maximum percentage. The plan was amended in 1995 to permit plan participants to select investments. The Center's retirement expenses were \$30,827.39, and \$30,192.89 for the years ended December 31, 2011 and 2010, respectively.

8. **CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, primarily State of Kansas agencies. Any disallowed claims, including amounts already collected, may constitute a liability to the Center. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Center expects such amounts, if any, to be immaterial.

9. **CONCENTRATION OF CREDIT RISK**

The Center receives substantial service revenue in the form of federal and state grants.

10. **RISK MANAGEMENT**

The Center is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The Center manages these risks of loss through various insurance policies as follows:

	<u>LIMITS</u>
<u>Institutional Package</u>	
Ace American Insurance Company	
Policy #SVR D37804204	
9-1-11 to 9-1-12	
<u>Property</u>	
Blanket Property, deductible \$1,000	
Buildings	\$ 4,855,000
Business Personal Property	514,509
Business Income & Extra Expense	500,000
Additional Coverage included in limits above	
Pollutant Clean up and Removal	50,000
Time Element	25,000
Fire Department Service Charge	1,000
Dependent Properties Expediting Expense	100,000
Newly Acquired Property	180 days
Personal Effects	25,000
Property of Others	5,000 / 25,000
Valuable Papers	100,000
Property Off Premises – Including Stock	500,000

10. **RISK MANAGEMENT** (Continued)  
 Institutional Package (Continued)

	<u>LIMITS</u>
Property at Conventions, Fairs, Exhibitions or Special Events	\$ 100,000
Amonia Contamination	100,000
Outdoor Property / Debris Removal	25% + 25,000
Emergency Vacating Expense	25,000
Crisis Management	25,000
Automated External Defibrillators (AEDs)	5,000
Lease Cancellation Moving Expense	5,000
Garages / Storage Sheds	5,000
Retaining Walls	5,000
Accounts Receivable	100,000
Direct Utility Damage	100,000
Business Income and Extra Expense	500,000
Fire Extinguisher Recharge	25,000
Lock Replacement	10,000
Inventory and Appraisals of Loss	50,000
Ordinance or Law-Undamaged Portion of the Building	Building Limit
Ordinance or Law-Demolition Cost	500,000
Ordinance or Law-Increased Cost of Construction	500,000
Spoilage	25,000
Fine Arts	50,000
EDP Equipment & Media	10,000
Damage to Property of Home Care Provider	25,000
Mobile Media Equipment	15,000
Property in Transit	10,000
Off Premises Power Failure	50,000
Extended Business Income	180 days
Identity Theft Expense	50,000
Workplace Violence Counseling	25,000
Key Individual Replacement Expense	50,000
 <u>Errors and Omissions</u>	
Each Claim / Aggregate Limit	100,000
 <u>Crime</u>	
Employee Theft – Blanket	\$1,000 deductible 100,000
Forgery or Alteration	1,000 deductible 50,000
Theft, Disappearance & Destruction	1,000 deductible
Inside Premises	10,000
Outside Premises	10,000
Clients Property	25,000

10. **RISK MANAGEMENT** (Continued)  
 Institutional Package (Continued)

	<u>LIMITS</u>
<u>General Liability</u>	
General Aggregate Limit	\$ 3,000,000
Products / Completed Operations Limit	3,000,000
Each occurrence limit	1,000,000
Personal and Advertising Injury Limit	1,000,000
Medical Expense Limit	10,000
Rented to You	1,000,000
Products – Completed Operations	
Aggregate Limit	3,000,000
General Aggregate Limit (other than products-completed operations)	3,000,000
Employee Benefit - occurrence	1,000,000
- aggregate	1,000,000
<u>Professional Liability</u>	
Aggregate Limit	600,000
Each Professional Incident Limit	200,000
<u>Sexual or Physical Abuse</u>	
Each Claim / Aggregate Limit	1,000,000/1,000,000
<u>Inland Marine</u>	
Miscellaneous - Towers -\$1,000 deductible	77,000
Miscellaneous - \$100 deductible	3,351
<u>Business Auto Policy</u>	
\$500 deductible comprehensive - \$1,000 deductible collision	
Liability - each accident or loss	1,000,000
Collision - Lessor of ACV or cost repair	
Comprehensive - Lessor of ACV or cost repair	
Underinsured, Uninsured Motorist	1,000,000
Personal Injury Protection:	
Medical - per person	5,000
<u>Business Auto Policy</u>	
Kansas added Personal Injury Protection:	
Medical Expense	- per person 4,500
Rehabilitation Expense	- per person 4,500
Work Loss, 1 year max	900 / month
Essential Services Expense, 1 year max	25 / day
Funeral Expense	2,000 per person
Survivors Loss, 1 year max	900 / month

10. **RISK MANAGEMENT** (Continued)  
 Institutional Package (Continued)

Covered Vehicles:

1998 Ford Utility Van	2002 Ford Escape
1998 Ford E350 Van	2003 Ford E350 Van
1999 Ford Windstar Van	2004 Chevrolet Impala
1999 Ford Taurus SE	2005 Ford Taurus
1999 Ford Ranger XLT	2005 Ford Freestar Minivan
2000 Mercury Mystique	2005 Ford 500 – SEL
2000 Ford Contour	2006 Chevrolet Uplander Minivan
2000 Ford Taurus	2007 Ford E350 Van
2000 Ford Taurus	2008 Chevy Uplander
2004 Ford Focus	2008 Chevy Uplander
2000 GMC Thomas Mini School Bus	2008 Ford 15 Passenger Van
2002 Chevrolet G1500 Van	2006 Snowbear Trailer
2000 GMC Thomas Mini School Bus	2010 Chevrolet Impala
2001 Ford Escort	2010 Chevrolet Impala
2002 Ford E350 Van	2010 Chevrolet Impala
2002 Chevrolet Malibu	2010 Dodge Caravan

	<u>LIMITS</u>
<u>Commercial Umbrella Plus Coverage</u>	
Ace American Insurance Company	
Policy #G25498756	
9-1-11 to 9-1-12	
Limit of Liability	\$ 1,000,000
Each Incident	1,000,000
Aggregate Retained Limit	10,000
 <u>Directors and Officers Liability</u>	
Philadelphia Insurance Company	
Policy #PHSD680521	
12-18-11 to 12-18-12	
D.O. Liability	1,000,000
Employment Procedures	1,000,000
Aggregate	
Each policy year	1,000,000

10. **RISK MANAGEMENT** (Continued)

Workers Compensation and Employer Liability

Praetorian Insurance Company

Policy # EQB0101740

1-1-11 to 1-1-12

Bodily Injury by Accident -	Each accident	\$	100,000
Bodily Injury by Disease -	Policy limit		500,000
Bodily Injury by Disease -	Each employee		100,000
Each policy year			

Notary Bonds

EMC Insurance Company

Expires 7-26-13, 7-19-13, 1-22-14, 7-5-15 7,500

Public Official Bond

Travelers Casualty & Surety Bond

Bond #10710108

Expires 01-01-12

Roberta Nepple, Treasurer 100,000

11. **CAPITAL FUNDRAISING CAMPAIGN**

The Center had a capital fundraising campaign to build the facility that houses a recreation / wellness center, therapeutic preschool, and emergency preparedness site for citizens in Cherokee County, Kansas. For the years ended December 31, 2011 and 2010, contributions of \$162,796.45 and \$723,193.42 were raised for the campaign. The total amount of contributions received since the campaign began is \$1,201,151.54. Although the wellness center was placed into operations in December 2010, additional contributions were raised in 2011 to help fund the center for the first few years of operations.

12. **SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to December 31, 2011 through the date of the issuance of the financial statements as shown in the Independent Auditors' Report on page one of these financial statements. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

## **SUPPLEMENTARY INFORMATION**

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Budget and Actual  
For the Year Ended December 31, 2011

Kansas Department of Social and Rehabilitation Services  
Mental Health and Retardation Services Grants

Grant #MHCC-11-030

	<b>BUDGET</b>		<b>ACTUAL</b>	
	07-01-10 TO 06-30-11	07-01-10 TO 12-31-10	01-01-11 TO 06-30-11	TOTALS
<b>REVENUES</b>				
State MHRC Aid	<u>\$ 59,091.00</u>	<u>\$ 29,545.50</u>	<u>\$ 29,545.50</u>	<u>\$ 59,091.00</u>
<b>EXPENSES</b>				
Mental Health	<u>\$ 59,091.00</u>	<u>\$ 29,545.50</u>	<u>\$ 29,545.50</u>	<u>\$ 59,091.00</u>

Grant #MHRC-12-030

	<b>BUDGET</b>		<b>ACTUAL</b>	
	7-01-11 TO 6-30-12	7-01-11 TO 12-31-11	1-01-12 TO 06-30-12	TOTALS
<b>REVENUES</b>				
State MHRC Aid	<u>\$ 59,091.00</u>	<u>\$ 29,545.50</u>	<u>\$ -</u>	<u>\$ 29,545.50</u>
<b>EXPENSES</b>				
Mental Health	<u>\$ 59,091.00</u>	<u>\$ 29,545.50</u>	<u>\$ -</u>	<u>\$ 29,545.50</u>

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Budget and Actual  
For the Year Ended December 31, 2011

Kansas Department of Social and Rehabilitation Services  
Mental Health and Retardation Services Grants

Consolidated Services  
Grant #MHCC-11-030

	<u>BUDGET</u>		<u>ACTUAL</u>	
	07-01-10	07-01-10	01-01-11	TOTALS
	TO	TO	TO	
<u>06-30-11</u>	<u>12-31-10</u>	<u>06-30-11</u>		
<u>Adults</u>				
REVENUES				
CSGP Aid	<u>\$ 32,280.00</u>	<u>\$ 16,140.00</u>	<u>\$ 16,140.00</u>	<u>\$ 32,280.00</u>
EXPENSES				
Community Support - Adults	<u>\$ 32,280.00</u>	<u>\$ 16,140.00</u>	<u>\$ 16,140.00</u>	<u>\$ 32,280.00</u>
<u>Children</u>				
REVENUES				
State MHRC Aid	<u>\$ 2,882.00</u>	<u>\$ 1,441.00</u>	<u>\$ 1,441.00</u>	<u>\$ 2,882.00</u>
EXPENSES				
Community Support - Children	<u>\$ 2,882.00</u>	<u>\$ 1,441.00</u>	<u>\$ 1,441.00</u>	<u>\$ 2,882.00</u>
<u>Additional Children Funds</u>				
REVENUES				
State MHRC Aid	<u>\$ 2,162.00</u>	<u>\$ 1,081.00</u>	<u>\$ 1,081.00</u>	<u>\$ 2,162.00</u>
EXPENSES				
Community Support - Children	<u>\$ 2,162.00</u>	<u>\$ 1,081.00</u>	<u>\$ 1,081.00</u>	<u>\$ 2,162.00</u>

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Budget and Actual  
For the Year Ended December 31, 2011

Kansas Department of Social and Rehabilitation Services  
Mental Health and Retardation Services Grants

Consolidated Services  
Grant #MHRC-12-030

	<u>BUDGET</u>		<u>ACTUAL</u>	
	7-01-11	7-01-11	1-01-12	
	TO	TO	TO	
<u>Adults</u>	<u>6-30-12</u>	<u>12-31-11</u>	<u>6-30-12</u>	<u>TOTALS</u>
REVENUES				
CSGP Aid	<u>\$ 32,280.00</u>	<u>\$ 16,140.00</u>	<u>\$ -</u>	<u>\$ 16,140.00</u>
EXPENSES				
Community Support - Adults	<u>\$ 32,280.00</u>	<u>\$ 16,140.00</u>	<u>\$ -</u>	<u>\$ 16,140.00</u>
<u>Children</u>				
REVENUES				
State MHRC Aid	<u>\$ 2,882.00</u>	<u>\$ 1,441.00</u>	<u>\$ -</u>	<u>\$ 1,441.00</u>
EXPENSES				
Community Support - Children	<u>\$ 2,882.00</u>	<u>\$ 1,441.00</u>	<u>\$ -</u>	<u>\$ 1,441.00</u>
<u>Additional Children Funds</u>				
REVENUES				
State MHRC Aid	<u>\$ 2,162.00</u>	<u>\$ 1,081.50</u>	<u>\$ -</u>	<u>\$ 1,081.50</u>
EXPENSES				
Community Support - Children	<u>\$ 2,162.00</u>	<u>\$ 1,081.50</u>	<u>\$ -</u>	<u>\$ 1,081.50</u>

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Budget and Actual  
For the Year Ended December 31, 2011

Kansas Department of Social and Rehabilitation Services  
Mental Health Services - Closing Topeka State Hospital Grants

Grant #MHCC-11-030

	<b>BUDGET</b>		<b>ACTUAL</b>	
	07-01-10 TO 06-30-11	07-01-10 TO 12-31-10	01-01-11 TO 06-30-11	TOTALS
REVENUES				
State TSH Aid	<u>\$ 7,926.00</u>	<u>\$ 3,963.00</u>	<u>\$ 3,963.00</u>	<u>\$ 7,926.00</u>
EXPENSES				
Mental Health Services	<u>\$ 7,926.00</u>	<u>\$ 3,963.00</u>	<u>\$ 3,963.00</u>	<u>\$ 7,926.00</u>

Grant #MHRC12-030

	<b>BUDGET</b>		<b>ACTUAL</b>	
	7-01-11 TO 6-30-12	7-01-11 TO 12-31-11	1-01-12 TO 6-30-12	TOTALS
REVENUES				
State TSH Aid	<u>\$ 7,926.00</u>	<u>\$ 3,963.00</u>	<u>\$ -</u>	<u>\$ 3,963.00</u>
EXPENSES				
Mental Health Services	<u>\$ 7,926.00</u>	<u>\$ 3,963.00</u>	<u>\$ -</u>	<u>\$ 3,963.00</u>

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Budget and Actual  
For the Year Ended December 31, 2011

Kansas Department of Social and Rehabilitation Services  
Mental Health Services - Family Centered System of Care Grants

Grant #MHCC-11-030

	<b>BUDGET</b>	<b>ACTUAL</b>		
	07-01-10 TO 06-30-11	07-01-10 TO 12-31-10	01-01-11 TO 06-30-11	TOTALS
REVENUES				
State MHRC Aid (A)	<u>\$ 128,114.00</u>	<u>\$ 64,057.00</u>	<u>\$ 60,213.57</u>	<u>\$ 124,270.57</u>
EXPENSES				
Mental Health Services	<u>\$ 128,114.00</u>	<u>\$ 64,057.00</u>	<u>\$ 60,213.57</u>	<u>\$ 124,270.57</u>

Note (A) - Includes FSOC Technical Assistance Funds

Grant #MHRC-12-030

	<b>BUDGET</b>	<b>ACTUAL</b>		
	7-01-11 TO 6-30-12	7-01-11 TO 12-31-11	1-01-12 TO 6-30-12	TOTALS
REVENUES				
State MHRC Aid (A)	<u>\$ 128,286.00</u>	<u>\$ 64,144.50</u>	<u>\$ -</u>	<u>\$ 64,144.50</u>
EXPENSES				
Mental Health Services	<u>\$ 128,286.00</u>	<u>\$ 64,144.50</u>	<u>\$ -</u>	<u>\$ 64,144.50</u>

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Budget and Actual  
For the Year Ended December 31, 2011

Labette County, Kansas  
Juvenile Justice Grants

JIAS Grant GS1111-5

	<b>BUDGET</b>		<b>ACTUAL</b>	
	7-01-10 TO 6-30-11	7-01-10 TO 12-31-10	1-01-11 TO 6-30-11	TOTALS
REVENUES				
JIAS Grant	<u>\$ 29,587.00</u>	<u>\$ 14,325.85</u>	<u>\$ 15,261.15</u>	<u>\$ 29,587.00</u>
EXPENSES				
Intake Assessment	<u>\$ 29,587.00</u>	<u>\$ 14,325.85</u>	<u>\$ 15,261.15</u>	<u>\$ 29,587.00</u>

JIAS Grant GS1211-5

	<b>BUDGET</b>		<b>ACTUAL</b>	
	7-01-11 TO 6-30-12	7-01-11 TO 12-31-11	1-01-12 TO 6-30-12	TOTALS
REVENUES				
JIAS Grant	<u>\$ 29,237.00</u>	<u>\$ 14,543.50</u>	<u>\$ -</u>	<u>\$ 14,543.50</u>
EXPENSES				
Intake Assessment	<u>\$ 29,237.00</u>	<u>\$ 14,543.50</u>	<u>\$ -</u>	<u>\$ 14,543.50</u>

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Budget and Actual  
For the Year Ended December 31, 2011

Labette County, Kansas  
Juvenile Justice Grants

JO-DRP After School #P1111-5

	<b>BUDGET</b>		<b>ACTUAL</b>	
	7-01-10 TO 6-30-11	7-01-10 TO 12-31-10	1-01-11 TO 6-30-11	<b>TOTALS</b>
<b>REVENUES</b>				
Grant	<u>\$ 18,342.00</u>	<u>\$ 6,955.00</u>	<u>\$ 11,387.00</u>	<u>\$ 18,342.00</u>
<b>EXPENSES</b>				
After School Program	<u>\$ 18,342.00</u>	<u>\$ 6,955.00</u>	<u>\$ 11,387.00</u>	<u>\$ 18,342.00</u>

This grant was not renewed for Fiscal 2012 due to State Budget cuts.

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Budget and Actual  
For the Year Ended December 31, 2011

Labette County, Kansas  
Juvenile Justice Grants

Truancy Counseling Grant #P1111-12

	<b>BUDGET</b>		<b>ACTUAL</b>	
	7-01-10 TO 6-30-11	7-01-10 TO 12-31-10	1-01-11 TO 6-30-11	TOTALS
REVENUES				
Truancy Grant (1)	<u>\$ 16,218.00</u>	<u>\$ 6,249.00</u>	<u>\$ 8,859.00</u>	<u>\$ 15,108.00</u>
EXPENSES				
Counseling	<u>\$ 16,218.00</u>	<u>\$ 6,249.00</u>	<u>\$ 8,859.00</u>	<u>\$ 15,108.00</u>

Truancy Counseling Grant #P1211-12

	<b>BUDGET</b>		<b>ACTUAL</b>	
	7-01-11 TO 6-30-12	7-01-11 TO 12-31-11	1-01-12 TO 6-30-12	TOTALS
REVENUES				
Truancy Grant (1)	<u>\$ 7,965.66</u>	<u>\$ 5,035.66</u>	<u>\$ -</u>	<u>\$ 5,035.66</u>
EXPENSES				
Counseling	<u>\$ 7,965.66</u>	<u>\$ 5,035.66</u>	<u>\$ -</u>	<u>\$ 5,035.66</u>

(1) Partially used to pay counseling fees. A total of \$6,570.00 is included with 2011 fees in the Statement of Activities.

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Budget and Actual  
For the Year Ended December 31, 2011

Passed through  
Kansas Association for Infant and Early Childhood Mental Health

<u>KELC Grant 2011</u>	<u>BUDGET</u>	<u>ACTUAL</u>
	03-01-11	03-01-11
	TO	TO
	<u>12-31-11</u>	<u>12-31-11</u>
 REVENUES		
Grant (1)	<u>\$ 37,400.00</u>	<u>\$ 37,400.00</u>
 EXPENSES		
Program Expenses	<u>\$ 37,400.00</u>	<u>\$ 37,400.00</u>

(1) Partially used to pay consultation fees. A total of \$26,780.00 is included with fees in the Statement of Activities.

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Budget and Actual  
For the Year Ended December 31, 2011

Community Foundation of SE Kansas Grants

	<u>BUDGET</u>	<u>ACTUAL</u>		<u>TOTALS</u>
	1-1-11 TO 12-31-11	1-1-11 TO 12-31-11		
<u>Kindermusick</u>				
REVENUES				
CFSEK Grant	<u>\$ 1,135.00</u>	<u>\$ 1,135.00</u>		<u>\$ 1,135.00</u>
EXPENSES				
Community Support - Children	<u>\$ 1,135.00</u>	<u>\$ 1,135.00</u>		<u>\$ 1,135.00</u>

	<u>BUDGET</u>	<u>ACTUAL</u>		<u>TOTALS</u>
	1-1-11 TO 5-31-12	1-1-11 TO 12-31-11	1-1-12 TO 5-31-12	
<u>After School Supplement</u>				
REVENUES				
CFSEK Grant	<u>\$ 11,700.00</u>	<u>\$ 5,253.00</u>	<u>\$ -</u>	<u>\$ 5,253.00</u>
EXPENSES				
Community Support - Children	<u>\$ 11,700.00</u>	<u>\$ 5,253.00</u>	<u>\$ -</u>	<u>\$ 5,253.00</u>

<u>Truancy Supplement</u>				
REVENUES				
CFSEK Grant	<u>\$ 4,800.00</u>	<u>\$ 2,820.00</u>	<u>\$ -</u>	<u>\$ 2,820.00</u>
EXPENSES				
Community Support - Children	<u>\$ 4,800.00</u>	<u>\$ 2,820.00</u>	<u>\$ -</u>	<u>\$ 2,820.00</u>

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Budget and Actual  
For the Year Ended December 31, 2011

Spring River Wellness Grants

	<u>BUDGET</u>	<u>ACTUAL</u>		
	1-1-11 TO 1-31-12	1-1-11 TO 12-31-11	1-1-12 TO 1-31-12	TOTALS
<u>H.E.L.P. Grant</u>				
REVENUES				
HELP Grant MOU	\$ 2,000.00	\$ 1,790.27	\$ -	\$ 1,790.27
EXPENSES				
Wellness	\$ 2,000.00	\$ 1,790.27	\$ -	\$ 1,790.27
	<u>BUDGET</u>	<u>ACTUAL</u>		
	11-1-11 TO 11-1-12	11-1-11 TO 12-31-11	1-1-12 TO 11-1-12	TOTALS
<u>Get Up and Move Grant</u>				
REVENUES				
CFSEK Grant	\$ 4,200.00	\$ -	\$ -	\$ -
EXPENSES				
Community Support - Children	\$ 4,200.00	\$ -	\$ -	\$ -

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Actual  
For the Years Ended December 31, 2011 and 2010

Wellness Center	<u>2011</u>	<u>2010</u>
<b>REVENUES</b>		
Memberships	\$ 134,359.90	\$ 6,828.55
Less Bad Debt Expense	(17,163.25)	0.00
Health Hut Food & Drink	5,165.66	0.00
Donations	1,338.00	0.00
Other	1,992.77	304.70
	<u>125,693.08</u>	<u>7,133.25</u>
 <b>EXPENSES</b>		
Salaries	83,375.28	16,776.58
Payroll Taxes and Fringe Benefits	13,938.74	3,404.21
Training and Travel	669.55	-
Maintenance	5,904.78	-
Janitorial	2,861.94	1,270.68
Insurance	12,280.00	-
Utilities	20,310.76	8,735.42
Health Hut Supplies	4,212.68	797.06
Other Supplies	282.54	135.62
Contractual Services	3,819.24	4,903.75
Charge card Fees	4,342.48	-
Planning and Development	1,915.27	
Recruitment Expense	1,057.01	1,066.82
Miscellaneous	253.77	263.79
	<u>155,224.04</u>	<u>37,353.93</u>
 Revenues Over (Under) Expenses	 <u>\$ (29,530.96)</u>	 <u>\$ (30,220.68)</u>

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.**  
**RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Actual  
For the Years Ended December 31, 2011 and 2010

Parenting and Divorce Program	<u>2011</u>	<u>2010</u>
REVENUES		
Fees	\$ 9,780.00	\$ 11,640.00
EXPENSES		
Salaries	4,150.00	4,450.00
Payroll Taxes and Fringe Benefits	341.48	376.86
Program Mileage	68.53	150.42
Insurance	31.08	11.52
Supplies	81.27	1,016.46
	<u>4,672.36</u>	<u>6,005.26</u>
Excess Revenues Over Expenses	<u>\$ 5,107.64</u>	<u>\$ 5,634.74</u>

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Revenues and Expenses - Actual  
For the Years Ended December 31, 2011 and 2010

<u>ADSAP Program</u>		
REVENUES	<u>2011</u>	<u>2010</u>
Client Services		
ADIS Schools	\$ 36,408.00	\$ 39,747.00
Adult - Evaluations	50,100.00	54,300.00
Juvenile - Evaluations	150.00	150.00
SASSI & SAPEM	5,980.00	6,215.00
S.B.123 Evaluations	6,400.00	6,600.00
Monitor	7,640.00	8,087.50
Other	2,927.00	2,075.26
Total Revenues	109,605.00	117,174.76
Less: Refunds & Allowance Waivers	(2,582.36)	298.30
Net Revenues	<u>107,022.64</u>	<u>117,473.06</u>
 EXPENSES		
Salaries	68,706.88	62,958.64
Payroll Taxes and Fringe Benefits	16,509.49	15,932.13
Staff Training	841.35	443.39
Administration Meals and Mileage	256.48	-
Program Mileage	2,079.52	1,381.41
Repairs, Maintenance, and Janitorial	862.50	409.96
Property Insurance	36.00	36.00
Rent	5,700.00	5,700.00
Utilities	3,081.67	2,679.49
Supplies	2,985.36	5,163.39
Audit & CPA Service	420.00	420.00
Telephone	2,191.19	1,714.77
Other Contractual Services	2,318.65	3,078.75
Liability Insurance	360.00	320.00
Planning and Development	175.00	26.64
Recruitment	1,266.56	-
Miscellaneous	67.33	784.54
Depreciation	-	-
Administrative Costs Allocation	1,128.00	1,080.00
Total Expenses	<u>108,985.98</u>	<u>102,129.11</u>
 Excess Revenues Over (Under) Expenses	<u>\$ (1,963.34)</u>	<u>\$ 15,343.95</u>

**SPRING RIVER MENTAL HEALTH CENTER, INC.  
RIVERTON, KANSAS**

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2011

FEDERAL GRANTOR/ Pass Through Grantor/ Program Title	FEDERAL CFDA NUMBER	REVENUE RECOGNIZED	EXPENDITURES
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES/			
Passed through the Kansas State Department of Social and Rehabilitation Services/ Mental Health and Retardation Services Grants:			
Block Grants for Community Mental Health Services Program	93.958	\$32,280.00	\$32,280.00
		<u>\$32,280.00</u>	<u>\$32,280.00</u>
GRAND TOTALS		<u>\$32,280.00</u>	<u>\$32,280.00</u>

**SPRING RIVER MENTAL HEALTH AND WELLNESS CENTER  
RIVERTON, KANSAS**

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2011

**FINANCIAL STATEMENT FINDINGS**

None