DALE ROGERS TRAINING CENTER, INC.

June 30, 2009

DALE ROGERS TRAINING CENTER, INC.

June 30, 2009

FINANCIAL STATEMENTS

REPORT REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

OTHER FINANCIAL INFORMATION

COLE + REED P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

The Board of Directors
Dale Rogers Training Center, Inc.
Oklahoma City, Oklahoma

We have audited the accompanying statements of financial position of Dale Rogers Training Center, Inc. (an Oklahoma nonprofit corporation) (the "Organization") as of June 30, 2009 and 2008, 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 theses financial statements based on our audits.

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. 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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 Dale Rogers Training Center, Inc., as of June 30, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

531 Couch Drive, Suite 200
Oklahoma City, OK
73102-2251
TEL 405.239.7961
FAX 405.235.0042
WEB www.coleandreed.com

In accordance with *Government Auditing Standards*, we have also issued a report dated December 23, 2009, on our consideration of Dale Rogers Training Center, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 considered in assessing the results of our audit.

Cole & Reed P.C.

Oklahoma City, Oklahoma
December 23, 2009

STATEMENTS OF FINANCIAL POSITION

DALE ROGERS TRAINING CENTER, INC.

	June 30 2009	June 30 2008
ASSETS		
Cash and cash equivalents	$ 3,480,158	$ 3,146,352
Investments	763,199	880,109
Contracts receivable	1,511,585	1,366,384
Accounts receivable	156,368	136,514
Inventory	26,530	31,322
Prepaid expenses	136,862	115,144
TOTAL CURRENT ASSETS	6,074,702	5,675,825
PROPERTY AND EQUIPMENT, net	2,110,194	1,894,068
TOTAL ASSETS	$ 8,184,896	$ 7,569,893
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	$ 280,634	$ 335,688
Accrued expenses	439,231	537,805
Other liabilities	27,932	38,264
Current maturities of long-term debt	32,772	-
TOTAL CURRENT LIABILITIES	780,569	911,757
LONG-TERM DEBT, less current maturities	46,420	-
NET ASSETS		
Unrestricted	7,132,570	6,432,299
Temporarily restricted	150,385	150,885
Permanently restricted	74,952	74,952
	7,357,907	6,658,136
	$ 8,184,896	$ 7,569,893

See notes to financial statements.

STATEMENTS OF ACTIVITIES

DALE ROGERS TRAINING CENTER, INC.

	Year Ended June 30, 2009				Year Ended June 30, 2008			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
REVENUES AND SUPPORT								
Cash contributions	$ 4,309	$ 33,626	$ -	$ 37,935	$ 31,014	$ 6,950	$ -	$ 37,964
Non cash contributions	6,470	-	-	6,470	6,515	-	-	6,515
NISH contracts	11,478,625	-	-	11,478,625	10,986,616	-	-	10,986,616
Federal contract	249,705	-	-	249,705	260,851	-	-	260,851
Allocated by United Way	-	137,181	-	137,181	-	112,551	-	112,551
Federal and state financial assistance	1,639,531	-	-	1,639,531	1,714,300	-	-	1,714,300
Revenue from acrylic sales, yard maintenance and other labor	711,219	-	-	711,219	669,732	-	-	669,732
Investment income (loss)	(103,547)	-	-	(103,547)	17,176	-	-	17,176
Distributions from OCCF	15,768	-	-	15,768	15,355	-	-	15,355
Auxillary services	20,705	-	-	20,705	21,170	-	-	21,170
Camp Tumbleweed	15,425	-	-	15,425	12,575	-	-	12,575
Miscellaneous	21,253	-	-	21,253	22,680	-	-	22,680
Net assets released from restrictions:								
Satisfaction of program and donor restrictions	171,307	(171,307)	-	-	119,001	(119,001)	-	-
TOTAL REVENUES AND SUPPORT	14,230,770	(500)	-	14,230,270	13,876,985	500	-	13,877,485
EXPENSES AND DISTRIBUTIONS								
Tinker work project/food service	2,162,135	-	-	2,162,135	2,149,947	-	-	2,149,947
Altus work project/food service	823,766	-	-	823,766	988,278	-	-	988,278
Tinker work project/custodial	3,543,504	-	-	3,543,504	3,362,692	-	-	3,362,692
Tinker work project/administration custodial	3,035,165	-	-	3,035,165	2,926,611	-	-	2,926,611
GSA custodial	843,226	-	-	843,226	829,719	-	-	829,719
Altus work project/recreation aid	-	-	-	-	15,882	-	-	15,882
Lockheed Martin partnership	171,047	-	-	171,047	160,720	-	-	160,720
Workshop program	1,526,064	-	-	1,526,064	1,465,884	-	-	1,465,884
Mobile workforce program	182,032	-	-	182,032	175,412	-	-	175,412
Supported employment program	604,656	-	-	604,656	597,976	-	-	597,976
Transition/Camp Tumbleweed program	168,914	-	-	168,914	165,494	-	-	165,494
Special needs program	169,611	-	-	169,611	138,180	-	-	138,180
Auxillary services	52,927	-	-	52,927	54,679	-	-	54,679
Management and general	247,452	-	-	247,452	235,953	-	-	235,953
TOTAL EXPENSES AND DISTRIBUTIONS	13,530,499	-	-	13,530,499	13,267,427	-	-	13,267,427
CHANGE IN NET ASSETS	700,271	(500)		699,771	609,558	500		610,058
NET ASSETS AT BEGINNING OF YEAR	6,432,299	150,885	74,952	6,658,136	5,822,741	150,385	74,952	6,048,078
NET ASSETS AT END OF YEAR	$ 7,132,570	$ 150,385	$ 74,952	$ 7,357,907	$ 6,432,299	$ 150,885	$ 74,952	$ 6,658,136

See notes to financial statements.

STATEMENTS OF CASH FLOWS

DALE ROGERS TRAINING CENTER

	Year Ended June 30 2009	2008
OPERATING ACTIVITIES		
Increase in net assets	$ 699,771	$ 610,058
Adjustments to reconcile to net cash provided by operating activities:		
Depreciation	157,063	154,209
Change in operating assets and liabilities		
Receivables	(165,055)	78,770
Inventory	4,792	(794)
Prepaid expenses	(21,718)	31,506
Accounts payable	(55,054)	(90,171)
Accrued expenses	(108,902)	32,885
NET CASH PROVIDED BY OPERATING ACTIVITIES	510,897	816,463
INVESTING ACTIVITIES		
Purchase of investments	88,033	49,935
Beneficial interest in third party	28,873	-
Purchases of property and equipment	(373,189)	(430,628)
NET CASH USED IN INVESTING ACTIVITIES	(256,283)	(380,693)
FINANCING ACTIVITIES		
Proceeds from long-term debt	98,309	-
Payments on long-term debt	(19,117)	-
NET CASH PROVISED BY INVESTING ACTIVITIES	79,192	-
INCREASE IN CASH AND CASH EQUIVALENTS	333,806	435,770
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	3,146,352	2,710,582
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 3,480,158	$ 3,146,352

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

DALE ROGERS TRAINING CENTER, INC.

June 30, 2009

NOTE A--NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: Dale Rogers Training Center, Inc. (the "Organization") is a private, non-profit agency supporting people with disabilities through paid vocational training, in-house programs, and work opportunities, as well as competitive community employment and federal contracts in the Organization's designated geographical area.

On January 1, 1993, the Organization expanded its operations and contracted with the U.S. Air Force (NISH contract) to provide full food services for military dining facilities at Tinker Air Force Base in Midwest City, Oklahoma. Since the inception of this contract, Dale Rogers has entered into numerous contracts with Tinker Air Force Base, Altus Air Force Base, and GSA – Oklahoma City for full food services and/or custodial services. During the fiscal year, five contracts where in effect related to NISH making up approximately 77% of the Organization's revenues.

The remaining 23% of the organization's revenues come from a private facility service contract with Lockheed Martin Corporation, federal and state grants, various subcontracts with area businesses, sales of acrylic products, and individual contributions.

Basis of Accounting: The financial statements of Dale Rogers Training Center, Inc. have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other assets and liabilities. In the statement of activities, revenues are recognized when earned, and expenses are recognized when an obligation has been incurred.

Financial Statement Presentation: The Commission 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. The Organization has classified its financial statements to present the three classes of net assets as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

NOTE A--NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES -- Continued

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Association to use all or part of the income earned on any related investments for general or specific purposes.

Contributions: Contributions, including unconditional promises to give, are recognized as revenue in the period received by Dale Rogers Training Center, Inc. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value at the date of gift.

Cash and Cash Equivalents: The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Fair Value Measurements: Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Generally Accepted Accounting Principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels. The following is a brief description of those three levels:

Level 1:	Quoted prices in active markets for identical assets or liabilities;
Level 2:	Inputs that are derived principally from or corroborated by observable market data; and
Level 3:	Inputs that are unobservable and significant to the overall fair value measurement.

Financial assets and liabilities carried at fair value on a recurring basis include investment money market funds, equity mutual funds, fixed income funds and endowed funds held by the Oklahoma City Community Foundation.

Property and Equipment: It is the Organization's policy to capitalize property and equipment with a cost basis of over $1,000. Lesser amounts or items that do not contribute value to future periods or extend the life of an asset are expensed. In addition, the threshold for capitalization increases for ground and building renovations to $5,000.

NOTE A--NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES -- Continued

Property and Equipment – Continued: Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

Investments: Investments are stated at fair market value and consist primarily of mutual funds. Investments in marketable securities with readily determinable fair values are measured at fair value. Fair value is determined based on quoted market prices, if available, or by a reasonable estimate of fair value based on management's determination. Unrealized gains and losses are recognized in the change in net assets. The Organization has investments in various investment securities, which in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Further, due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes could materially affect the amounts reported in the Organization's financial statements

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Inventory: Inventory is made up of materials and supplies used in the production of acrylic products. Other materials and supplies on hand are not considered significant and it is the Organization's policy to expense these items when purchased. Inventory is stated at the lower of cost or market using the first-in, first-out method.

Construction in Progress: The remaining balance in construction in progress relates to preliminary planning fees for long-term building construction directly east of the main facility.

NOTE A--NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES--Continued

Functional Allocation of Expenses: The costs of providing the Organization's various programs and supporting services have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes: The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is not considered a private foundation.

Concentrations of Credit Risk: Dale Rogers Training Center, Inc. maintains cash in bank deposit accounts which, at times, may exceed federally insured limits. Dale Rogers Training Center, Inc. has not experienced any losses in such accounts. Dale Rogers Training Center, Inc. believes that it is not exposed to any significant credit risk on cash or cash equivalents maintained.

NOTE B--TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes:

	2009	2008
Construction of new building	$110,385	$110,385
Future special projects	40,000	40,500
	$150,385	$150,885

NOTE B--TEMPORARILY RESTRICTED NET ASSETS--Continued

Net assets were released from donor restrictions by incurring expenses satisfying the purpose specified by donors as follows:

	2009	2008
Building	$ -	$ 4,225
Software	32,611	-
Other expenses	1,515	2,225
United Way allocation	137,181	112,551
	$ 171,307	$ 119,001

NOTE C--CONTRACTS RECEIVABLE

As of June 30, 2009 and 2008, accounts receivable from contracts was composed of:

	2009	2008
Department of Human Services	$ 163,796	$ 169,057
NISH Contracts	1,329,635	1,175,344
Lockheed Martin Contract	18,154	21,983
	$ 1,511,585	$ 1,366,384

No allowance is considered necessary for uncollectible accounts; therefore, the organization maintains the direct write-off method for uncollectible accounts. The Organization did not write-off and receivables during 2009 or 2008.

NOTE D--DESIGNATED FUNDS

The Organization has designated funds of $2,281,357 for the year ended 2009 which is composed of $74,952 permanently restricted net assets, $150,385 temporarily restricted net assets and $2,056,020 unrestricted but board designated net assets. This is an increase over the previous year funded by the NISH contract operation earnings that were designated for expansion, development and reserve purposes. The Organization’s goal is to have a 60 to 90 day reserve due to the large cash flow requirements of the NISH contracts. Currently, the reserve balances are just over 30 days. These designated funds are not considered available for regular workshop program operations, but the Board could designate funds if workshop operating reserves were depleted.

NOTE E--ENDOWED FUNDS HELD BY THE COMMUNITY FOUNDATION

The Organization participates in an endowment fund through the Oklahoma City Community Foundation ("OCCF"). OCCF is a not-for-profit entity that provides for endowed contributions to be pooled to maximize return on investments for the benefit of not-for-profit entities, as well as individual donors in the community who designate the beneficiaries of their contributions. Earnings on these endowed funds are paid annually to the beneficiary for unrestricted use. For the fiscal year ending 2008, the Organization received investment distributions from OCCF totaling approximately $15,000 that were included in general contributions. For fiscal year 2009, the Organization elected to forgo receiving the $15,000 distribution and have those assets contributed back to the OCCF investment base.

OCCF maintains variance power over these funds. Variance power assures donors that if the charitable purpose of their contribution becomes impractical or impossible, the distributions will be directed to similar purposes in the community. OCCF also maintains legal ownership of the funds. However, SFAS Statement No. 136 requires that the Organization reflect its beneficial interest in these assets in its financial statements. The endowed funds contributed by the Organization and the earnings thereon, net of distributions received, are reflected as endowed funds held by the OCCF and were recorded at $23,515 and $29,377 at June 30, 2009 and 2008, respectively. The endowment funds contributed by third-party donors held by OCCF designated for the benefit of the Organization were approximately $170,600 and $180,650 at June 30, 2009 and 2008, respectively, and are not reflected in the Organization's statements of financial position.

NOTE F--LONG-TERM DEBT

Notes payable at June 30, 2009, require principle payments of $2,731 per month through December 2011 at an interest rate of 0.0%. The total principle outstanding as of June 30, 2009 was $79,192. At June 30, 2009, the aggregate future principal payments on long-term debt are as follows:

2010	$ 32,772
2011	32,772
2012	13,648
	$ 79,192

NOTE G--FAIR VALUE MEASUREMENTS

The Organization's assets measured at fair value on a recurring basis are classified within the fair value hierarchy as follows:

	June 30, 2009				June 30, 2008
	Level 1	Level 2	Level 3	Total	Total
ASSETS					
Money market funds	$ 1,253	$ -	$ -	$ 1,253	$ 1,250
Equity mutual funds	486,933	-	-	486,933	623,965
Fixed income mutual funds	251,498	-	-	251,498	254,894
Endowed funds held by community foundation	-	-	23,515	23,515	-
Toal assets measured at fair value on a recurring basis	$739,684	$ -	$23,515	$763,199	$ 880,109

Following is a description of methodologies used for the classification of financial instruments measured at fair value on a recurring basis:

Investment money market funds, equity mutual funds and fixed income funds: When quoted prices are available in an active market, securities are classified within Level 1 of the hierarchy. Equity and fixed income mutual funds are classified within Level 1 of the hierarchy as the fair value is determined by the net asset value of the mutual fund, which is publicly traded.

Endowed funds held by Community Foundation: The fair value of the asset is based on the fair value of the investment assets held by OCCF for the benefit of the Foundation. Since OCCF's investments pool may contain some Level 1, Level 2, and Level 3 investments, and there is no market for a similar asset, the Organization classifies its endowed fund held by OCCF as Level 3.

NOTE G--FAIR VALUE MEASUREMENTS - Continued

Change in the fair value of the Organization's Level 3 investments for the year ended June 30, 2009 are as follows:

	Endowed Funds Held by Community Foundation
Balance at July 1, 2008	$ 29,377
Net investment performance	(5,862)
Distributions to Organization	-
Balance at June 30, 2009	$ 23,515

NOTE H--PROPERTY AND EQUIPMENT

Property and equipment are stated at cost (or fair value if donated) as follows:

	2009	2008
Land	$ 225,547	$ 225,547
Buildings and improvements	2,155,927	2,150,127
Construction in progress	23,394	23,394
Machinery and equipment	1,492,068	1,195,629
Vehicles	378,157	307,207
	4,275,093	3,901,904
Less: accumulated depreciation	(2,164,899)	(2,007,836)
	$ 2,110,194	$ 1,894,068

Property and equipment are depreciated using the straight-line method. Depreciation expense was $157,063 and $154,209 in 2009 and 2008, respectively.

Maintenance and repairs are charged to operations when incurred. Betterments and renewals are capitalized. When property and equipment are sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included as a component of the change in net assets.

NOTE I--OPERATING LEASE COMMITMENTS

As of June 30, 2009 the total remaining operating lease payments under non-cancelable operating leases, which pertain to office equipment and vehicles are as follows:

2010	$ 11,787
2011	5,700
	$ 17,487

Rental expense under operating leases was $31,857 and $41,923, respectively, for the years ended June 30, 2009 and 2008.

NOTE J--PENSION PLAN

The Organization provides a 403(b) retirement plan that is totally employee funded. The Organization does not make any contributions to the fund. Annual enrollment is offered to full time employees with a $25 monthly minimum contribution required.

NOTE K--SUBSEQUENT EVENTS

In accordance with SFAS No. 165, *Subsequent Events,* the Organization has evaluated subsequent events through December 23, 2009, which is the date the financial statements were available to be issued. No subsequent events have occurred through December 23, 2009 which requires recognition or disclosure in the June 30, 2009 financial statements.

Independent Auditors' Report on Compliance and Other Matters and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Board of Directors
Dale Rogers Training Center, Inc.
Oklahoma City, Oklahoma

We have audited the financial statements of Dale Rogers Training Center, Inc. (a nonprofit organization) (the "Organization"), as of and for the year ended June 30, 2009, and have issued our report thereon dated December 23, 2009. We conducted our audit 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 Organization'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 Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

531 Couch Drive, Suite 200
Oklahoma City, OK
73102-2251
TEL 405.239.7961
FAX 405.235.0042
WEB www.coleandreed.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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, management, government agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Cole & Reed P.C.

Oklahoma City, Oklahoma
December 23, 2009

COLE + REED P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Other Financial Information

The Board of Directors
Dale Rogers Training Center, Inc.
Oklahoma City, Oklahoma

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Dale Rogers Training Center, Inc. (an Oklahoma nonprofit corporation) for the year ended June 30, 2009 and 2008 taken as a whole. The other financial information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Cole & Reed P.C.

Oklahoma City, Oklahoma
December 23, 2009

531 Couch Drive, Suite 200
Oklahoma City, OK
73102-2251
TEL 405.239.7961
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WEB www.coleandreed.com

SUPPLEMENTAL SCHEDULE OF REVENUES AND SUPPORT

DALE ROGERS TRAINING CENTER, INC.

FOR YEARS ENDED JUNE 30, 2009 AND 2008

	Vocational Services	Mobile Workforce	Employment Services	Transition/Camp Tumbleweed	Special Needs	Auxillary Services	Mgmt.& General	Tinker Food Service	Altus Food Service	Tinker Custodial	Tinker Admin Custodial	GSA Custodial	Lockheed Martin Ptnshp	Total 2009	Total 2008
Federal and NISH contracts	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,294,450	$ 908,632	$ 4,089,959	$ 3,280,183	$ 838,523	$ 249,705	$ 11,661,452	$ 11,239,038
Sheltered Workshop - DDSD	257,773	-	-	-	-	-	-	-	-	-	-	-	-	257,773	260,110
Center based waiver	275,682	-	-	-	-	-	-	-	-	-	-	-	-	275,682	287,235
Supplemental supports waiver	19,193	-	-	-	-	-	-	-	-	-	-	-	-	19,193	19,106
Adult day care - DDSD	13,650	-	-	-	-	-		-	-	-	-	-	-	13,650	16,176
Homemaker waiver	4,238	-	-	-	-	-	-	-	-	-	-	-	-	4,238	2,646
Non-federal medical services	639	1,827	-	-	-	-	-	-	-	-	-	-	-	2,466	5,216
Community waiver services	-	49,086	-	-	-	-	-	-	-	-	-	-	-	49,086	51,048
Job coach waiver services	-	280,542	-	-	-	-	-	-	-	-	-	-	-	280,542	244,929
Mileage waiver services	-	11,182	-	-	-	-	-	-	-	-	-	-	-	11,182	8,453
Special needs - sup. support waiver	-	-	-	-	20,374	-	-	-	-	-	-	-	-	20,374	13,949
Special needs - adult day care - DDSD	-	-	-	-	1,758	-	-	-	-	-	-	-	-	1,758	3,466
Special needs - homemaker waiver	-	-	-	-	1,573	-	-	-	-	-	-	-	-	1,573	2,430
Special needs - center based waiver	-	-	-	-	69,021	-	-	-	-	-	-	-	-	69,021	63,945
Special needs - mileage waiver	-	-	-	-	201	-	-	-	-	-	-	-	-	201	426
Special needs -non fed medical	-	-	-	-	1,224	-	-	-	-	-	-	-	-	1,224	2,448
Supported employment - DRS	-	-	342,350	-	-	-	-	-	-	-	-	-	-	342,350	386,240
Employment and retension - DRS	-	-	97,860	-	-	-	-	-	-	-	-	-	-	97,860	108,900
Job placement - DRS	-	-	11,300	-	-	-	-	-	-	-	-	-	-	11,300	1,820
Support services - DRS	-	-	480	-	-	-	-	-	-	-	-	-	-	480	
CIE - DDSD	-	-	91,201	-	-	-	-	-	-	-	-	-	-	91,201	
Job coach/stabilization waiver services	-	-	18,542	-	-	-	-	-	-	-	-	-	-	18,542	
Transition school to work - DRS	-	-	-	64,965	-	-	-	-	-	-	-	-	-	64,965	99,547
Camp Tumbleweed - homemaker	-	-	-	4,870	-	-	-	-	-	-	-	-	-	4,870	23,463
Camp tumbleweed - private pay	-	-	-	15,425	-	-	-	-	-	-	-	-	-	15,425	106,080
Workshop sales	215,986	-	-	-	-	-	-	-	-	-	-	-	-	215,986	6,667
Acrylic sales	495,233	-	-	-	-	-	-	-	-	-	-	-	-	495,233	12,575
Yard contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	259,005
Transportation	-	-	-	-	-	16,445	-	-	-	-	-	-	-	16,445	410,726
Day care	-	-	-	-	-	4,260	-	-	-	-	-	-	-	4,260	4,445
United Way allocation	51,066	-	-	13,375	16,411	56,329	-	-	-	-	-	-	-	137,181	112,551
Gain (loss) on sale of assets	-	-	-	-	-	-	50,594	-	-	-	-	-	-	50,594	-
Designated contributions	-	-	-	-	-	-	33,626	-	-	-	-	-	-	33,626	37,168
Other revenue	(21,207)	(5,663)	(9,286)	(1,409)	(1,555)	(343)	-	-	-	-	-	-	-	(39,463)	51,738
Total Revenues and Support	$ 1,312,253	$ 336,974	$ 552,447	$ 97,226	$ 109,007	$ 76,691	$ 84,220	$ 2,294,450	$ 908,632	$ 4,089,959	$ 3,280,183	$ 838,523	$ 249,705	$ 14,230,270	$ 13,841,546

See independent auditors' report on other financial information.

SUPPLEMENTAL SCHEDULE OF EXPENSES AND DISTRIBUTIONS

DALE ROGERS TRAINING CENTER, INC.

FOR YEARS ENDED JUNE 30, 2009 AND 2008

	Workshop Program	Mobile Workforce	Supported Employment	Transition/ Camp Tumbleweed	Special Needs	Auxillary Services	Mgmt.& General	Tinker Food Service	Altus Food Service	Tinker Custodial	Tinker Admin Custodial	GSA Custodial	Lockheed Martin Ptnshp	Total 2009	Total 2008
Salaries	$ 811,727	$ 122,634	$ 398,583	$ 120,286	$ 115,041	$ 38,684	$ 244,375	$ 1,194,080	448,612	$ 1,788,054	$ 1,290,221	$ 434,206	$ 68,669	$ 7,075,172	$ 7,117,607
Payroll taxes	65,523	10,123	32,901	9,929	9,496	3,193	20,172	104,641	39,355	150,428	114,015	38,103	6,585	604,464	595,997
Employee benefits	32,662	6,256	20,332	6,136	5,868	1,973	12,466	376,281	179,452	521,663	387,284	131,412	20,518	1,702,303	1,722,204
Workers compensation	26,782	4,046	13,151	3,969	3,796	1,277	8,063	55,825	21,666	154,680	115,401	38,870	4,421	451,947	493,796
Total compensation	936,694	143,059	464,967	140,320	134,201	45,127	285,076	1,730,827	689,085	2,614,825	1,906,921	642,591	100,193	9,833,886	9,929,604
Professional fees	6,749	1,631	3,699	651	886	93	7,352	5,014	1,833	11,109	8,188	7,887	-	55,092	57,162
Contract services	24,158	282	169	853	5,533	-	17,114	-	-	79,163	288,794	30,264	5,916	452,246	255,596
NISH commission	-	-	-	-	-	-	-	87,036	33,574	152,490	123,690	30,938	-	427,728	396,422
Supplies	405,777	7,103	21,824	8,218	7,155	2,188	11,594	162,607	31,205	453,981	449,038	57,420	6,584	1,624,694	1,516,845
Telephone	12,490	2,392	7,775	2,346	2,244	755	4,767	3,235	1,428	9,294	10,293	5,577	5,783	68,379	66,245
Postage	4,473	857	2,784	840	804	270	1,707	122	75	110	80	-	-	12,122	7,070
Uniforms/rentals	-	-	-	-	-	-	-	41,879	22,132	25,541	14,425	7,022	-	110,999	114,761
Occupancy	29,614	5,672	18,435	5,564	5,321	1,789	11,302	-	-	-	373	10,221	1,437	89,728	84,639
Maintenance and repairs	15,381	2,946	9,575	2,890	2,763	929	5,870	41,838	9,152	2,571	2,889	1,618	3,552	101,974	94,775
Insurance	14,431	2,764	8,983	2,711	2,592	872	5,508	3,498	1,322	23,176	19,943	5,954	4,387	96,141	105,484
Printing and publications	8,300	2,216	3,634	551	609	134	-	-	-	-	-	-	-	15,444	13,029
Transportation	45,189	11,893	52,878	3,110	3,394	718	5,864	7,350	1,445	22,448	42,031	645	28,689	225,654	234,725
Conventions and meetings	1,233	316	689	31	1,343	-	5,907	2,038	-	(24)	(18)	2	-	11,517	13,014
Subscriptions/publications	-	-	-	-	-	-	610	-	-	-	-	-	-	610	1,368
Organizational dues	3,242	866	1,419	215	238	52	-	365	-	-	60	-	-	6,457	5,559
Recruitment/advertising	12,044	-	7,480	564	2,403	-	6,005	1,220	-	4,373	1,268	980	300	36,637	37,549
Miscellaneous expense	6,289	35	345	50	125	-	12,488	7,353	2,568	5,711	5,466	8,001	2,754	51,185	56,165
Equipment	-	-	-	-	-	-	30,537	7,930	-	9,582	80,245	3,927	3,496	135,717	80,726
Total operating expense	1,526,064	182,032	604,656	168,914	169,611	52,927	411,701	2,102,312	793,819	3,414,350	2,953,686	813,047	163,091	13,356,210	13,070,738
Overhead reimb/expense	-	-	-	-	-	-	(287,398)	56,099	28,481	113,061	59,551	27,618	2,589	1	-
Designated funds expense	-	-	-	-	-	-	16,402	-	-	-	-	-	-	16,402	24,070
Depreciation	-	-	-	-	-	-	106,794	3,724	1,466	16,093	21,928	2,561	5,367	157,933	164,538
Uncollectible accounts	-	-	-	-	-	-	(47)	-	-	-	-	-	-	(47)	8,081
Total Exp. And Dist.	$ 1,526,064	$ 182,032	$ 604,656	$ 168,914	$ 169,611	$ 52,927	$ 247,452	$ 2,162,135	$ 823,766	$ 3,543,504	$ 3,035,165	$ 843,226	$ 171,047	$ 13,530,499	$ 13,267,427

See independent auditors' report on other financial information.

DDSD SUPPLEMENTAL SCHEDULE OF REVENUES AND EXPENSES

DALE ROGERS TRAINING CENTER, INC.

Homemaker Services

	June 30 2009	June 30 2008
REVENUES		
Contract/Grants		
Procedure Code S5130	$ -	$ -
Procedure Code S5130 SE	-	-
Procedure Code S5150	10,681	11,743
TOTAL REVENUES	10,681	11,743
EXPENSES		
Non-Administration Labor:		
Supervision Expenses	1,891	1,985
Homemaker Service Staff Regular Expenses	2,522	1,750
Homemaker Service Staff Overtime Premium & Related Benefits	-	-
Total Non-Admin. Labor	4,413	3,735
Administration	4,487	5,006
TOTAL EXPENSES	8,900	8,741
CHANGE IN NET ASSETS	$ 1,781	$ 3,002
Units of Service Provided	6,891	7,576
Number of Individuals Served (Unduplicated count)	23	25

See independent auditors' report on other financial information.

DDSD SUPPLEMENTAL SCHEDULE OF REVENUES AND EXPENSES--Continued

DALE ROGERS TRAINING CENTER, INC.

Transportation (for DDSD service recipients with waiver transportation authorizations only)

	June 30 2009	June 30 2008
REVENUES		
Revenues received through procedure code S0215	$ 11,266	$ 8,798
Revenues received through procedure code A0130	117	81
Revenues received through procedure code T2004	-	-
Other Revenues	-	-
TOTAL REVENUES	11,383	8,879
EXPENSES		
Adapted and Non Adapted Transportation Expense	6,166	5,837
Public Transportation Expense	-	-
	6,166	5,837
Administration Expense	4,782	3,786
TOTAL EXPENSES	10,948	9,623
CHANGE IN NET ASSETS	$ 435	$ (744)
Number of Individuals Served (Unduplicated count)	38	39

See independent auditors' report on other financial information.

DDSD SUPPLEMENTAL SCHEDULE OF REVENUES AND EXPENSES--Continued

DALE ROGERS TRAINING CENTER, INC.

For the Year ended June 30, 2009

	June 30	
	2009	2008
Other DDSD and all Non-DDSD		
TOTAL REVENUES	$ 14,178,829	$ 13,856,863
TOTAL EXPENSES	13,510,651	13,249,063
CHANGE IN NET ASSETS	$ 668,178	$ 607,800

See independent auditors' report on other financial information.