

Dale Rogers Training Center, Inc.

Financial Report
June 30, 2019

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Independent Auditor's Report

To the Board of Directors
Dale Rogers Training Center, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Dale Rogers Training Center, Inc. (an Oklahoma nonprofit corporation), which comprise the statement of financial position as of June 30, 2019, 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.

Auditor's 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 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 Dale Rogers Training Center, Inc., as of June 30, 2019, and its activities, functional expenses, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Dale Rogers Training Center, Inc. adopted Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, during the current year, see Note 1. The adoption of the standard resulted in additional footnote disclosures and significant changes to the classification of net assets and disclosures related to net assets. The ASU has been applied retrospectively to the earliest year presented. Our opinion is not modified with respect to this matter.

Report on Supplementary Information in Relation to Financial Statements

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements, or the basic 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 as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2020 (pages 22-23), on our consideration of the Dale Rogers Training Center, Inc.'s internal control over financial reporting and on 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dale Rogers Training Center, Inc.'s internal control over financial reporting and compliance.

RSM US LLP

Oklahoma City, Oklahoma
January 17, 2020

Dale Rogers Training Center, Inc.

Statement of Financial Position
June 30, 2019

Assets

Current assets:

Cash and cash equivalents	\$ 9,158,934
Certificate of deposit	501,685
Investments	2,332,350
Contracts receivable	1,453,468
Accounts receivable	100,745
Inventory	150,204
Prepaid expenses	125,597
Total current assets	13,822,983

Property and equipment, net	4,018,093
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Other noncurrent assets:

Beneficial interest in assets held by others	91,566
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Total assets	\$ 17,932,642
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Liabilities and Net Assets

Liabilities:

Accounts payable	\$ 428,246
Accrued expenses	1,006,693
Total liabilities	1,434,939

Net assets:

Without donor restrictions	16,392,295
With donor restrictions	105,408
	16,497,703

Total liabilities and net assets	\$ 17,932,642
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See notes to financial statements.

Dale Rogers Training Center, Inc.

Statement of Activities
Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and support:			
Cash contributions	\$ 26,424	\$ 250	\$ 26,674
Noncash contributions	9,370	-	9,370
SourceAmerica contracts	15,874,356	-	15,874,356
United Way	-	152,282	152,282
Americorp grant	-	8,400	8,400
State financial assistance	2,000,250	-	2,000,250
Revenue from acrylic, frames, gifts, pizza and labor	1,120,813	-	1,120,813
Investment return, net	184,720	-	184,720
Interest income	122,836	-	122,836
Distributions from OCCF	15,112	-	15,112
Auxiliary services	18,607	-	18,607
Gain on sale of assets	1,330	-	1,330
Miscellaneous	12,991	-	12,991
Net assets released from restrictions:			
Satisfaction of program and donor restrictions	190,889	(190,889)	-
Total revenues and support	19,577,698	(29,957)	19,547,741
Expenses and distributions:			
Program expenses			
Tinker work project/food service	1,550,231	-	1,550,231
Tinker work project/custodial	5,151,155	-	5,151,155
Tinker work project/administration custodial	3,517,406	-	3,517,406
GSA work project/custodial	1,010,383	-	1,010,383
US Marshal work project/custodial	46,066	-	46,066
FAA work project/custodial	2,184,121	-	2,184,121
Vocational Services	1,940,550	-	1,940,550
Mobile Workforce	171,123	-	171,123
Employment Services	629,910	-	629,910
Transition	95,310	-	95,310
Camp Tumbleweed	25,343	-	25,343
Special Needs	127,538	-	127,538
Auxiliary Transportation	129,416	-	129,416
Auxiliary Day Care	13,932	-	13,932
Management and general	1,289,116	-	1,289,116
Total expenses and distributions	17,881,600	-	17,881,600
Change in net assets	1,696,098	(29,957)	1,666,141
Net assets at beginning of year	14,696,197	135,365	14,831,562
Net assets at end of year	\$ 16,392,295	\$ 105,408	\$ 16,497,703

Dale Rogers Training Center, Inc.

**Statement of Functional Expenses
Year Ended June 30, 2019**

	Program Expense							
	Tinker Food Service	Tinker Custodial	Tinker Admin Custodial	GSA Custodial	US Marshal Custodial	FAA Custodial	Vocational Services	Mobile Workforce
Salaries	\$ 878,927	\$ 2,417,010	\$ 1,381,774	\$ 507,328	\$ 24,307	\$ 1,121,468	\$ 1,137,695	\$ 125,481
Employee benefits	257,808	816,419	463,175	166,074	7,640	385,772	51,033	12,126
Workers' compensation	18,157	86,340	48,191	16,715	813	37,321	21,761	2,295
Payroll taxes	77,777	209,035	125,988	41,689	1,774	92,999	71,637	8,631
Total compensation	1,232,669	3,528,804	2,019,128	731,806	34,534	1,637,560	1,282,126	148,533
Contract services	2,108	301,564	583,216	68,884	-	1,518	19,883	-
Professional fees	340	3,558	2,259	206	-	582	406	228
Royalties	-	-	-	-	-	-	667	-
SourceAmerica commission	75,971	250,141	145,634	39,929	2,842	93,918	-	-
Supplies	61,172	570,400	526,191	64,245	5,252	242,835	492,858	2,766
Telephone	5,021	25,749	13,937	7,346	447	4,847	15,607	913
Postage	12	25	52	16	-	21	228	-
Uniforms/rentals	30,710	43,376	237	92	208	92	3,000	-
Occupancy	-	440	170	21,981	-	30,498	47,463	3,015
Maintenance and repairs	30,110	11,226	6,282	3,122	65	748	29,635	1,869
Insurance	7,634	25,959	17,796	4,246	216	15,701	13,636	4,571
Printing and publications	-	-	-	-	-	-	52	-
Transportation	983	28,552	26,445	1,024	-	10,805	19,051	8,877
Conventions and meetings	695	608	-	-	-	-	1,593	351
Subscriptions/publications	-	-	-	-	-	-	1,385	-
Organizational dues	875	-	-	-	-	-	-	-
Recruitment/advertising	4,474	1,063	3,608	-	-	464	425	-
Miscellaneous expense	6,245	15,168	9,646	7,840	1	4,811	12,535	-
Equipment	10,586	113,641	18,173	-	-	12,096	-	-
Total operating expense	1,469,605	4,920,274	3,372,774	950,737	43,565	2,056,496	1,940,550	171,123
Overhead reimb/expense	77,507	218,933	129,099	58,145	1,925	104,626	-	-
Designated funds expense	-	-	-	-	-	-	-	-
Depreciation	3,119	11,948	15,533	1,501	576	22,999	-	-
Total expenses	\$ 1,550,231	\$ 5,151,155	\$ 3,517,406	\$ 1,010,383	\$ 46,066	\$ 2,184,121	\$ 1,940,550	\$ 171,123

(Continued)

Dale Rogers Training Center, Inc.

Statement of Functional Expenses (Continued)
Year Ended June 30, 2019

	Program Expense						Management and General	Total
	Employment Services	Transition	Camp Tumbleweed	Special Needs	Auxiliary Transportation	Auxiliary Day Care		
Salaries	\$ 475,155	\$ 64,622	\$ 17,852	\$ 94,589	\$ 54,396	\$ 9,964	\$ 924,557	\$ 9,235,125
Employee benefits	37,736	6,084	1,398	10,725	-	713	83,564	2,300,267
Workers' compensation	11,491	1,740	472	2,463	1,186	393	12,637	261,975
Payroll taxes	32,268	4,104	1,217	5,645	3,408	488	95,773	772,433
Total compensation	556,650	76,550	20,939	113,422	58,990	11,558	1,116,531	12,569,800
Contract services	-	-	-	-	-	-	91,128	1,068,301
Professional fees	1,768	869	65	332	-	-	47,581	58,194
Royalties	-	-	-	-	-	-	-	667
SourceAmerica commission	-	-	-	-	-	-	-	608,435
Supplies	6,999	2,819	1,199	3,886	2,366	706	34,744	2,018,438
Telephone	10,907	457	118	1,152	708	184	28,499	115,892
Postage	-	-	-	-	-	-	13,230	13,584
Uniforms/rentals	-	-	-	-	-	-	182	77,897
Occupancy	6,697	1,400	500	3,803	2,339	609	15,496	134,411
Maintenance and repairs	1,549	840	339	2,359	1,450	378	10,772	100,744
Insurance	7,312	3,267	421	1,583	17,057	497	27,860	147,756
Printing and publications	-	-	-	-	-	-	15,143	15,195
Transportation	32,918	7,236	675	314	46,506	-	629	184,015
Conventions and meetings	474	125	-	66	-	-	6,423	10,335
Subscriptions/publications	-	-	-	-	-	-	9,964	11,349
Organizational dues	-	-	-	-	-	-	7,965	8,840
Recruitment/advertising	4,396	1,675	968	573	-	-	37,264	54,910
Miscellaneous expense	240	72	119	48	-	-	39,218	95,943
Equipment	-	-	-	-	-	-	31,500	185,996
Total operating expense	629,910	95,310	25,343	127,538	129,416	13,932	1,534,129	17,480,702
Overhead reimb/expense	-	-	-	-	-	-	(583,200)	7,035
Designated funds expense	-	-	-	-	-	-	70,756	70,756
Depreciation	-	-	-	-	-	-	267,431	323,107
Total expenses	\$ 629,910	\$ 95,310	\$ 25,343	\$ 127,538	\$ 129,416	\$ 13,932	\$ 1,289,116	\$ 17,881,600

See notes to financial statements.

Dale Rogers Training Center

Statement of Cash Flows
Year Ended June 30, 2019

Cash flows from operating activities:	
Change in net assets	\$ 1,666,141
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	323,107
Gain on sale of property and equipment	4,591
Realized and unrealized gain on investments	(158,848)
Change in value of beneficial interest in assets held by others	(5,835)
Change in operating assets and liabilities:	
Receivables	1,511,015
Inventory	5,201
Prepaid expenses	47,841
Accounts payable	101,907
Accrued expenses	49,820
Net cash provided by operating activities	<u>3,544,940</u>
Cash flows from investing activities:	
Purchase of investments	(312,945)
Proceeds from sales of investments	306,103
Purchase of certificates of deposit	(10,166)
Proceeds from beneficial interest	4,186
Proceeds from sale of property and equipment	1,317
Purchases of property and equipment	(594,248)
Net cash used in investing activities	<u>(605,753)</u>
Net change in cash and cash equivalents	2,939,187
Cash and cash equivalents at beginning of year	<u>6,219,747</u>
Cash and cash equivalents at end of year	<u><u>\$ 9,158,934</u></u>

See notes to financial statements.

Dale Rogers Training Center, Inc.

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: Dale Rogers Training Center, Inc. (the Organization) is a private, nonprofit 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 (SourceAmerica 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, GSA—Oklahoma City, FAA—Mike Monroney Aeronautical Center, Armed Forces Reserves, and US Marshals for full food services and/or custodial services. During the fiscal year, six contracts were in effect related to SourceAmerica, making up approximately 81% of the Organization's revenues.

The remainder of the Organization's revenues comes from federal and state grants; various subcontracts with area businesses; sales of acrylic products, spice gift sets, frames, and framing supplies; and contributions.

Basis of presentation: The financial statement presentation follows the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) and has been prepared on the accrual basis of accounting and, accordingly, reflects all significant receivables, payables, and other assets and liabilities.

Accounting pronouncements implemented: In fiscal 2019, the Organization adopted FASB ASU No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. This guidance is intended to improve the net asset classification requirements and the information presented in the financial statements and notes about a not-for-profit entity's liquidity, financial performance, and cash flows. Main provisions of this guidance include: presentation of two classes of net assets versus the previously required three; recognition of capital gifts for construction as a net asset without donor restrictions when the associated long-lived asset is placed in service; recognition of underwater endowment funds as a reduction in net assets with donor restrictions and reporting investment income net of external and direct internal investment expenses. The guidance also enhances disclosures for board designated amounts, compositions of net assets with donor restrictions and how the restrictions affect the use of resources, qualitative and quantitative information about the liquidity and availability of financial assets to meet general expenditures within one year of the statement of financial position date, and expenses by both their natural and functional classification, including methods used to allocate costs among program and support functions. The Foundation has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively. At July 1, 2018, all net assets previously reported as unrestricted have been reclassified to net assets without donor restriction and all net assets previously reported as temporarily and/or permanently restricted have been reclassified to net assets with donor restriction.

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Net asset classification: The Organization follows the ASC's guidance on the net asset classification of donor-restricted endowment funds for a not-for-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA). The State of Oklahoma enacted the Uniform Prudent Management of Institutional Funds Act (OK UPMIFA) effective November 1, 2007. Net assets and revenues and gains and losses are classified based on the existence or absence of donor-imposed restrictions:

- *Without donor restriction:* Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. Net assets without donor restriction may be designated for specific purposes by action of the Board of Directors. Contributions received with time and/or purpose restrictions which are fully expended in the same period are classified as without donor restriction.
- *With donor restriction:* Net assets subject to stipulations imposed by donors, and grantors. Certain donor-imposed restrictions are temporary in nature and will be met, either by actions of the Organization and/or the passage of time. Other donor-imposed restrictions are perpetual in nature, and require the Organization to maintain the contributed resources in perpetuity. Generally, the donors of assets with perpetual restrictions permit the Organization to use all or part of the income earned on these resources for general or specific purposes.

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

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, excluding cash and cash equivalent funds held in the Organization's investment portfolio, to be cash equivalents.

Certificate of deposits: Certificates of deposits are reported at cost which approximates fair market value.

Receivables and credit policies: Accounts and contract receivables are uncollateralized customer obligations due under normal trade terms generally requiring payment within 30 days from the invoice date. Receivables are recorded based on the amounts invoiced to customers. Interest and delinquency fees are not assessed. Discounts allowed for early payment or other contract provisions, if any, are charged against income when the payment is received. Payments of accounts receivable are allocated to the specific invoices identified on the customer's remittance advice or, if unspecified, are applied to the earliest unpaid invoices.

The carrying amounts of accounts receivable are reduced by an allowance for doubtful accounts that reflects management's best estimate of the amounts that will not be collected. Management provides for probable uncollectible amounts through a charge to earnings and a credit to the allowance for doubtful accounts based on historical collection trends and an assessment of the creditworthiness of current customers. The adequacy of the allowance for doubtful accounts is evaluated periodically through an individual assessment of potential losses on customer accounts giving particular emphasis to accounts with invoices more than 90 days past the due date. Balances still outstanding after management has used reasonable collection efforts are written off through a charge to the allowance for doubtful accounts and a credit to trade accounts receivable. Recoveries on accounts previously written off are credited back to the allowance for doubtful accounts. Changes in the allowance for doubtful accounts have not been material to the financial statements.

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Inventory: Inventory is made up of materials and supplies used in the production of acrylic products, products sold by the gift shop, and framing supplies. 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.

Investments: Investments are reported at fair value in accordance with Accounting Standards Codification (ASC) Topic 820, Fair Value Measurement and Disclosures (ASC 820). Investments consist of marketable securities, including mutual funds and equity securities. Realized gains and losses on sales of marketable securities are calculated using the first-in first-out method.

Beneficial interest in assets held by others: The Organization follows the Financial Accounting Standards Board ASC guidance, which requires a not-for-profit organization that transfers assets to a community foundation and specifies itself as the beneficiary to recognize its beneficial interest in the assets transferred (see Note 5). The Organization reports its beneficial interest in funds held by the Oklahoma City Community Foundation (the Foundation) at estimated fair value, as reported by the 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. 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 net assets with donor restrictions temporary in nature to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method. Maintenance and repairs are charged to operations when incurred.

Fair value measurements: The Organization follows ASC Topic 820, Fair Value Measurements, which provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The inputs to the three levels of the fair value hierarchy under Topic 820 are described as follows:

Level 1: Unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

Level 2: Quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from, or corroborated by, observable market data by correlation to other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Unobservable and significant to the fair value measurement.

Dale Rogers Training Center, Inc.

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Financial assets and liabilities carried at fair value on a recurring basis include investments in marketable securities and beneficial interest held by the Foundation. There are no assets or liabilities carried at fair value on a non-recurring basis.

Contribution revenue: Contributions received, including unconditional promises to give, are reported as contribution revenue without donor restrictions or with donor restrictions depending on the existence or nature of any donor restrictions. The Organization reports gifts of cash and other assets as contributions with donor restrictions if they are received with donor-imposed restrictions that limit the timing or use of the donated assets.

When a donor restriction is satisfied, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions temporary in nature are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions made, including unconditional promises to give, are recognized as expenses in the period made at their estimated fair values. Conditional promises to give, whether received or made, are recognized when they become unconditional, that is, when the conditions are substantially met.

Program and contract revenue: Program and contract revenues are recognized when earned and/or when the related services are provided. The Organization follows the ASC, which states that resources received in exchange transactions shall be classified as revenues and net assets without donor restrictions, even in circumstances in which the resource provider places limitations on the use of the resources. As such, contract revenue received which may include restrictions on its use are reported as revenues and net assets without donor restrictions, because these limitations are not donor-imposed restrictions on contributions.

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.

Significant estimates: Estimates that are particularly susceptible to significant change include the valuation of investments and beneficial interest in assets held by others. Investments in securities and beneficial interest in assets held by others in general are exposed to various risks, such as interest rate, credit, and overall market volatility.

Due to the level of risk associated with certain investments and beneficial interests, it is reasonably possible that changes in the values of these assets will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position. Significant fluctuations in fair values could occur from year to year, and the amounts the Organization will ultimately realize could differ materially.

Functional allocation of expenses: Costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Compensation costs are allocated between program costs for manufacturing and service contracts; program services, other, and management and general based on time and effort of the individual employees performing the various functions. Building maintenance, occupancy, and utility costs are allocated based on square footage. Vehicle costs are allocated based on mileage and insurance costs are allocated based on headcounts.

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Program costs for manufacturing and service contracts include those expenses directly related to the Organization's manufacturing operations and labor provided for service contracts, both of which employ people with disabilities in keeping with the Organization's mission. Program services, other, includes those expenses related to the rehabilitation services as well as other programs offered by the Organization for the people with disabilities. Management and general expenses include those expenses that are not directly identifiable with one or more program activities.

Income taxes: The Organization is a nonprofit organization and is exempt from federal income taxes under Internal Revenue Code section 501(c) (3) on earnings related to its exempt purpose.

Accounting for uncertain tax positions: The ASC provides guidance on the accounting for uncertainty in income taxes. This guidance requires an entity to recognize the financial statement impact of a tax position when it is more likely than not that the position will be sustained upon examination. Management evaluates the Organization's tax positions and has concluded that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance.

Recent accounting pronouncements: On August 28, 2018, the FASB issued Accounting Standards Update (ASU) No. 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement*. The amendments in this update modify the disclosure requirements on fair value measurement in Topic 820, *Fair Value Measurement*, based on concepts in the Concepts statement, including the consideration of costs and benefits. Certain provisions of the amendment should be applied prospectively while other provisions should be applied retrospectively. ASU No. 2018-13 is effective for the Organization's year ending June 30, 2021. Earlier application is permitted. The Organization is currently evaluating the effect implementation of ASU No. 2018-13 will have on its financial statements.

On June 21, 2018, the FASB issued ASU No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. These amendments clarify and improve the scope and accounting guidance around contributions of cash and other assets received and made by not-for-profit organizations and business enterprises. The ASU clarifies and improves current guidance about whether a transfer of assets, or the reduction, settlement, or cancellation of liabilities, is a contribution or an exchange transaction. It provides criteria for determining whether the resource provider is receiving commensurate value in return for the resources transferred which, depending on the outcome, determines whether the organization follows contribution guidance or exchange transaction guidance in the revenue recognition and other applicable standards. It also provides a more robust framework for determining whether a contribution is conditional or unconditional, and for distinguishing a donor-imposed condition from a donor-imposed restriction.

This is important because such classification affects the timing of contribution revenue and expense recognition. ASU No. 2018-08 is effective for transactions in which the Organization serves as a resource recipient for the year ending June 30, 2020 and is effective for transactions in which the Organization serves as the resource provider for the year ending June 30, 2021. Earlier application is permitted. The Organization is currently evaluating the effect implementation of ASU No. 2018-08 will have on its financial statements.

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

On August 26, 2016, the FASB issued ASU No. 2016-15, *Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments*. The amendments in this update provide cash flow statement classification guidance for the following eight categories: (1) debt prepayment or debt extinguishment costs; (2) settlement of zero-coupon debt instruments or other debt instruments with coupon interest rates that are insignificant in relation to the effective interest rate of the borrowing; (3) contingent consideration payments made after a business combination; (4) proceeds from the settlement of insurance claims; (5) proceeds from the settlement of corporate-owned life insurance policies, including bank-owned life insurance policies; (6) distributions received from equity method investees; (7) beneficial interests in securitization transactions; and (8) separately identifiable cash flows and application of the predominance principle. ASU No. 2016-15 is effective for the Organization's year ending June 30, 2020. Earlier application is permitted. The Organization is currently evaluating the effect implementation of ASU No. 2016-15 will have on its financial statements.

On February 25, 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The amendments in this update affect any entity that enters into a lease transaction. The primary change from this guidance is that the lessee should recognize the assets and liabilities that arise from all leases over 12 months in length. If the lease is 12 months or less in length, a lessee is permitted to make an accounting policy election by class of the underlying asset not to recognize lease assets and liabilities. If this election is made, the lessee should recognize the lease expense on a straight-line basis over the lease term. ASU No. 2016-02 is effective for the Organization's year ending June 30, 2021. Earlier application is permitted. The Organization is currently evaluating the effect implementation of ASU No. 2016-02 will have on its financial statements.

On January 5, 2016, the FASB issued ASU No. 2016-01, *Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*, the long-awaited final standard on the recognition and measurement of financial instruments. The ASU applies to all entities that hold financial assets or owe financial liabilities and represent the finalization of just one component of the FASB's broader financial instruments project. ASU No. 2016-01 is effective for the Organization's year ending June 30, 2020. Earlier application is permitted. The Organization is currently evaluating the effect implementation of ASU No. 2016-01 will have on its financial statements.

On May 28, 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The update will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method. In August 2015, the FASB issued ASU No. 2015-14 which defers the effective date of ASU No. 2014-09 one year making it effective for the Organization's year ending June 30, 2020. Early adoption, subsequent to the Organization's year ended June 30, 2017, is permitted. The Organization is currently evaluating the effect implementation of ASU No. 2014-09 will have on its financial statements.

Subsequent events: Management has evaluated subsequent events through January 17, 2020, the date the financial statements were available to be issued. There were no subsequent events requiring recognition or disclosure.

Dale Rogers Training Center, Inc.

Notes to Financial Statements

Note 2. Net Assets With Donor Restrictions

The Organization's balance of net assets with donor restriction temporary in nature consists of the following at June 30:

Contributions from Oklahoma Department of Human Services	<u>\$ 30,456</u>
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The Organization's balance of net assets with donor restriction permanent in nature consists of the following at June 30:

Amount of initial contribution to the endowment for operations	<u>\$ 74,952</u>
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Net assets were released from donor restrictions by incurring expenses satisfying the purpose specified by donors as follows for the year ended June 30, 2019:

Other expenses	\$ 250
United Way allocation	152,282
Americorp grant	8,400
Oklahoma Department of Human Services 5-year contribution	<u>29,957</u>
	<u>\$ 190,889</u>

Note 3. Contracts Receivable

As of June 30, 2019, accounts receivable from contracts were composed of the following:

Department of Human Services	\$ 113,468
SourceAmerica contracts	<u>1,340,000</u>
	<u>\$ 1,453,468</u>

The Organization considers all receivables to be fully collectible. Accordingly, no allowance for uncollectible receivables has been provided at June 30, 2019.

Dale Rogers Training Center, Inc.

Notes to Financial Statements

Note 4. Designated Funds

The Board of Directors has designated a portion of net assets without donor restrictions as of June 30, 2019 as follows:

Operating reserve	\$ 3,379,337
Board-designated endowment	150,767
Equipment replacement	78,482
Renovations	280,857
Campaigns	233,205
Research and development	86,410
New programs	134,874
Client assistance	5,642
Executive Director discretionary	1,819
ACT committee	80
Miscellaneous operations	500
	<u>\$ 4,351,973</u>

Note 5. Beneficial Interest in Assets Held by Others

In the current and previous years, the Organization transferred funds to the Oklahoma City Community Foundation, Inc. (the Foundation) and specified itself as the beneficiary of the funds. Annually, distributions from the funds are paid to the Organization according to the Foundation's spending policy. The Foundation maintains variance power over these funds, which totaled \$91,566 at June 30, 2019. 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. The Foundation also maintains legal ownership of the funds. However, accounting principles generally accepted in the United States of America require that the Organization reflect its beneficial interest in these assets in its financial statements.

In addition to the funds discussed above, the Foundation maintains other funds that have been contributed by various donors to the Foundation for the benefit of the Organization. These funds are not included as assets of the Organization, as the Organization has been designated as the recipient of all earnings of the donated funds, and are subject to investment and distribution policies of the Foundation. For the year ended June 30, 2019, the Organization received \$15,477, from these funds. At June 30, 2019, the fair value of the funds was approximately \$337,000.

Note 6. Fair Value Measurements

As described in Note 1, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. In estimating fair value, the Organization utilizes valuation techniques that are consistent with the market approach. Inputs to valuation techniques include the assumptions that market participants would use in pricing an asset or liability. Fair values may not represent actual values of assets that could have been realized on the measurement date or that will be realized in the future. The valuation process for investments is the responsibility of the Organization's Board of Directors and all other fair value measurements are the responsibility of the Organization's accounting department. The use of different market assumptions and/or estimation methodologies may have a material effect on the estimated fair value amounts. The methods and assumptions used to estimate the fair value of assets and liabilities in the financial statements, including a description of the methodologies used for classification within the fair value hierarchy, are as follows:

Dale Rogers Training Center, Inc.

Notes to Financial Statements

Note 6. Fair Value Measurements (Continued)

Investments: These assets are stated at fair value based on the current market value of the assets in the portfolio. These investments are priced by nationally recognized third party pricing services using quoted market prices when available or their best estimate of fair value. The Organization gives highest priority to quoted prices in active markets for identical assets accessed at the measurement date. An active market for the asset is a market in which transactions for the asset occur with sufficient frequency and volume to provide pricing information on an ongoing basis and the Organization classifies all such assets as Level 1.

Beneficial interest in assets held by others: Beneficial interests in assets held by others are primarily pooled investment funds held and managed by the Oklahoma City Community Foundation, which the Organization does not have the ability to redeem. Due to the lack of observable inputs in determining the estimated fair value of this asset, the Organization has categorized it as Level 3 within the hierarchy table.

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

	June 30, 2019			
	Level 1	Level 2	Level 3	Total
Investments:				
Cash and cash equivalents	\$ 130,079	\$ -	\$ -	\$ 130,079
Common stocks	1,411,398	-	-	1,411,398
Mutual funds - equities	13,790			13,790
Mutual funds - fixed income	777,083	-	-	777,083
Total investments	2,332,350	-	-	2,332,350
Beneficial interest in assets held by other	-	-	91,566	91,566
	<u>\$ 2,332,350</u>	<u>\$ -</u>	<u>\$ 91,566</u>	<u>\$ 2,423,916</u>

Change in fair value of the Organization's Level 3 investments for the year ended June 30, 2019, is as follows:

	Endowment Funds Held by Community Foundation
Beginning of year	\$ 89,917
Distribution	(4,186)
Change in value of beneficial interest	5,835
End of year	<u>\$ 91,566</u>

The summary of changes in fair value of Level 3 assets has been prepared to reflect the activity in the same categories as those provided to the Organization by the Oklahoma City Community Foundation. Net investment performance includes realized and unrealized gains (losses) on investments, investment income and administrative fees and is included in change in value of beneficial interest in assets held by the Oklahoma City Community Foundation in the statement of activities. Distributions from the Oklahoma City Community Foundation decrease the Organization's beneficial interest and increase cash at the time of distribution.

Dale Rogers Training Center, Inc.

Notes to Financial Statements

Note 6. Fair Value Measurements (Continued)

The following table summarizes the valuation techniques and significant unobservable inputs used by the Organization that are categorized within Level 3 of the fair value hierarchy as of June 30.

Investment Type	Fair Value 2019	Valuation Techniques	Unobservable Input (b)	Range of Inputs (Weighted Average)
Beneficial interests in assets held by the community	<u>\$ 91,566</u>	Income Approach (c)	Discount Rate (a)	0% (0%)

- (a) Represents amounts used when the reporting entity has determined that market participants would take into account these returns when pricing the investments.
- (b) Significant increases or decreases in any of the above unobservable inputs in isolation may result in a significantly lower or higher fair value measurement.
- (c) Fair value of the asset/liability is the expected future cash inflows/outflows, which is based on the fair value of the underlying investment assets, and at this time management believes no discounts to the fair values is appropriate.

Note 7. Property and Equipment

Property and equipment are stated at cost (or fair value if donated) as follows at June 30, 2019:

	Estimated Useful Lives	
Land	-	\$ 225,547
Buildings and improvements	10-39 years	5,355,923
Machinery and equipment	3-10 years	2,496,954
Vehicles	3-10 years	<u>679,560</u>
		8,757,984
Less accumulated depreciation		<u>(4,739,891)</u>
		<u>\$ 4,018,093</u>

Property and equipment are depreciated using the straight-line method. Depreciation expense was approximately \$323,000 for the year ended June 30, 2019.

Dale Rogers Training Center, Inc.

Notes to Financial Statements

Note 8. Operating Lease Commitments

As of June 30, 2019, the total remaining operating lease payments under noncancelable operating leases, which pertain to office equipment and vehicles expiring between 2020 and 2022, are as follows:

Years ending June 30:

2020	\$ 16,427
2021	7,107
2022	6,617
	<u>\$ 30,151</u>

Rental expense under operating leases was approximately \$31,000 for the year ended June 30, 2019.

Note 9. Retirement 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 eligible employees with a \$25 monthly minimum contribution required.

Note 10. Endowment Disclosures

The Organization's endowment consists of a one time gift from a donor. The endowment was created through donor-restricted endowment funds. The initial contribution may not be spent but all earnings generated from the corpus may be spent as designated by the Organization's Board of Directors. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of relevant law: The Board of Directors of the Organization has interpreted the State Prudent Management of Institutional Funds Act (SPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions permanent in nature (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in net assets with donor restrictions permanent in nature is classified as net assets with donor restrictions temporary in nature until those amounts are appropriated for expenditure by the Board of Directors in a manner consistent with the standard of prudence prescribed by SPMIFA. In accordance with SPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund,
- The purposes of the Organization and the donor-restricted endowment fund,
- General economic conditions,
- The possible effect of inflation and deflation,
- The expected total return from income and the appreciation of investments,
- Other resources of the Organization, and
- The investment policies of the Organization.

Dale Rogers Training Center, Inc.

Notes to Financial Statements

Note 10. Endowment Disclosures (Continued)

Endowment net asset composition by type of fund as of June 30, 2019, is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	\$ -	\$ 74,952	\$ 74,952
Board-designated endowment funds	150,767	-	150,767
	<u>\$ 150,767</u>	<u>\$ 74,952</u>	<u>\$ 225,719</u>

Changes in endowment net assets for the fiscal year ended June 30, 2019, are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 142,188	\$ 74,952	\$ 217,140
Investment return	8,579	-	8,579
Endowment net assets, end of year	<u>\$ 150,767</u>	<u>\$ 74,952</u>	<u>\$ 225,719</u>

Funds with deficiencies: From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or SPMIFA requires the Organization to retain as a fund of perpetual duration. Deficiencies of this nature are required to be reported in net assets with donor restrictions. There were no deficiencies at June 30, 2019, required to be reported in net assets with donor restrictions.

Return objectives and risk parameters: The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Organization must hold in perpetuity or for a donor-specified period. Under this policy, as approved by the Board of Directors, the endowment assets are invested with the trustees whose investment policy emphasizes preservation of capital, protection against inflation, and a continuing source of income.

Strategies employed for achieving objectives: To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization targets a diversified asset allocation that places a greater emphasis on equity-based investments (target ranges between 50% - 60%) than fixed income investments (target ranges between 32% - 34%) to achieve its long-term return objectives within prudent risk constraints.

Spending policy and how the investment objectives relate to spending policy: The distribution policy of the trustees to beneficiary organization is determined by the Organization's Board of Directors based on the original endowment agreement. The Organization has evaluated the investment and spending policies of the trustees to sufficiently protect the purchasing power of the endowments and allocates distributions received to be available for use in specific programs.

Dale Rogers Training Center, Inc.

Notes to Financial Statements

Note 11. Liquidity and Availability

The following reflects the Organization's financial assets as of June 30, 2019, reduced by amounts not available for general expenditures within one year. Financial assets are considered unavailable when liquid or not convertible to cash within one year, donor restricted for endowment, including accumulated and unappropriated earnings, designated by the Board for endowment and/or other purposes, or include donor purpose or time restrictions which are not anticipated to be fulfilled within one year.

Financial assets at year end:

Cash and cash equivalents	\$ 9,158,934
Certificate of deposit	501,685
Investments	2,332,350
Contracts receivable	1,453,468
Accounts receivable	100,745
Total financial assets	<u>13,547,182</u>

Less amounts unavailable for general expenditure within one year:

Board-designated net assets	\$ (4,201,206)
Endowments without donor restrictions not available for expenditure	(150,767)
Endowments with donor restrictions not available for expenditure	(74,952)
	<u>\$ 9,120,257</u>

The Organization invests its excess cash funds with a goal of maintaining liquidity sufficient to cover one year of general expenditures. The Organization's management monitors the budget and cash needs throughout the year and will recommend to the Board additional designations for endowment or other purposes, when deemed appropriate and approved by the Board.

**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**

Independent Auditor's Report

To the Board of Directors
Dale Rogers Training Center, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Dale Rogers Training Center, Inc. (a nonprofit organization) (the Organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 17, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly we do not express an opinion on the effectiveness of the Organization's internal control.

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 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RSM US LLP

Oklahoma City, Oklahoma
January 17, 2020

Supplementary Information

Dale Rogers Training Center, Inc.

Supplemental Schedule of Revenues and Support
Year Ended June 30, 2019

	Vocational Services	Mobile Workforce	Employment Services	Transition	Camp Tumbleweed	Special Needs	Auxiliary Transportation	Auxiliary Day Care	Management and General
Income:									
SourceAmerica and other contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AmeriCorp Grant	8,400	-	-	-	-	-	-	-	-
Sheltered Workshop—DDSD	218,773	-	-	-	-	25,611	-	-	-
Adult day care—DDSD	11,190	-	-	-	-	1,152	-	-	-
CIE—DDSD	-	59,402	27,323	-	-	-	-	-	-
Center-based waiver	316,034	-	-	-	-	73,875	-	-	-
Supplemental supports waiver	2,558	-	-	-	-	21,836	-	-	-
Direct supports waiver	-	-	-	-	-	4,961	-	-	-
Homemaker waiver	5,247	-	-	-	5,066	-	-	-	-
Community waiver services	-	63,397	-	-	-	-	-	-	-
Job coach waiver services	-	225,039	-	-	-	-	-	-	-
Mileage waiver services	-	6,158	-	-	-	182	-	-	-
Individual job coach/stabilization waiver services	-	-	10,333	-	-	-	-	-	-
Supported employment—DRS	-	-	583,432	-	-	-	-	-	-
Employment and retention—DRS	-	-	120,940	-	-	-	-	-	-
Customized employment—DRS	-	-	8,330	-	-	-	-	-	-
Job placement—DRS	-	-	15,516	-	-	-	-	-	-
Support services—DRS	-	-	645	-	-	-	-	-	-
Project Search—DRS	-	-	41,672	-	-	-	-	-	-
Transition school to work—DRS	-	-	-	122,070	-	-	-	-	-
PETS—DRS	-	-	-	511	4,994	-	-	-	-
Camp Tumbleweed—private pay	-	-	-	-	12,183	-	-	-	-
Workshop sales	319,668	-	-	-	-	-	-	-	-
Acrylic sales	648,183	-	-	-	-	-	-	-	-
Frame sales	146,570	-	-	-	-	-	-	-	-
Gift store sales	6,394	-	-	-	-	-	-	-	-
Transportation—public waiver	-	-	-	-	-	-	11,385	-	-
Transportation—private pay	-	-	-	-	-	-	9,990	-	-
Day care—private pay	-	-	-	-	-	-	-	3,517	-
Vocational service—private pay	5,100	-	-	-	-	-	-	-	-
United Way allocation	71,000	-	-	-	11,700	15,700	47,582	6,300	-
Gain on sale of assets	-	-	-	-	-	-	-	-	1,330
Miscellaneous income	76,783	-	-	-	435	-	-	50,603	-
Restricted contributions	-	-	-	-	-	-	-	-	250
Other revenue	129,835	26,203	59,823	9,074	2,546	10,611	5,106	726	140
Total income	\$ 1,965,735	\$ 380,199	\$ 868,014	\$ 131,655	\$ 36,924	\$ 153,928	\$ 74,063	\$ 61,146	\$ 1,720

(Continued)

Dale Rogers Training Center, Inc.

Supplemental Schedule of Revenues and Support (Continued)
Year Ended June 30, 2019

	Tinker Food Service	Tinker Custodial	Tinker Admin Custodial	GSA Custodial	US Marshal Custodial	FAA Custodial	Total
Income:							
SourceAmerica and other contracts	\$ 1,949,483	\$ 6,466,473	\$ 3,762,492	\$ 1,068,091	\$ 77,949	\$ 2,548,942	\$ 15,873,430
Other contracts	-	-	-	-	-	-	8,400
Sheltered Workshop—DDSD	-	-	-	-	-	-	244,384
Adult day care—DDSD	-	-	-	-	-	-	12,342
CIE—DDSD	-	-	-	-	-	-	86,725
Center-based waiver	-	-	-	-	-	-	389,909
Supplemental supports waiver	-	-	-	-	-	-	24,394
Direct supports waiver	-	-	-	-	-	-	4,961
Homemaker waiver	-	-	-	-	-	-	10,313
Community waiver services	-	-	-	-	-	-	63,397
Job coach waiver services	-	-	-	-	-	-	225,039
Mileage waiver services	-	-	-	-	-	-	6,340
Individual job coach/stabilization waiver services	-	-	-	-	-	-	10,333
Supported employment—DRS	-	-	-	-	-	-	583,432
Employment and retention—DRS	-	-	-	-	-	-	120,940
Customized employment—DRS	-	-	-	-	-	-	8,330
Job placement—DRS	-	-	-	-	-	-	15,516
Support services—DRS	-	-	-	-	-	-	645
Project Search—DRS	-	-	-	-	-	-	41,672
Transition school to work—DRS	-	-	-	-	-	-	122,070
PETS—DRS	-	-	-	-	-	-	5,505
Camp Tumbleweed—private pay	-	-	-	-	-	-	12,183
Workshop sales	-	-	-	-	-	-	319,668
Acrylic sales	-	-	-	-	-	-	648,183
Frame sales	-	-	-	-	-	-	146,570
Gift store sales	-	-	-	-	-	-	6,394
Transportation—public waiver	-	-	-	-	-	-	11,385
Transportation—private pay	-	-	-	-	-	-	9,990
Day care—private pay	-	-	-	-	-	-	3,517
Vocational service—private pay	-	-	-	-	-	-	5,100
United Way allocation	-	-	-	-	-	-	152,282
Gain on sale of assets	-	-	-	-	-	-	1,330
Miscellaneous income	-	-	-	-	-	926	128,747
Restricted contributions	-	-	-	-	-	-	250
Other revenue	-	-	-	-	-	-	244,065
Total income	\$ 1,949,483	\$ 6,466,473	\$ 3,762,492	\$ 1,068,091	\$ 77,949	\$ 2,549,868	\$ 19,547,741

