

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

INDEPENDENT AUDITOR'S REPORT  
AND  
FINANCIAL STATEMENTS

For the Year Ended  
June 30, 2016

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS  
For the Year Ended June 30, 2016

**TABLE OF CONTENTS**

	<u>PAGE</u>
<b>INDEPENDENT AUDITOR'S REPORT</b> .....	1 - 2
 <b>FINANCIAL STATEMENTS</b>	
Statements of Financial Position .....	3
Statements of Activities .....	4
Statements of Changes in Net Assets .....	5
Statements of Functional Expenses .....	6
Statements of Cash Flows .....	7
 <b>NOTES TO FINANCIAL STATEMENTS</b> .....	 8 - 14
 <b>SUPPLEMENTAL SCHEDULES</b>	
Combining Statements of Financial Position (Schedule I) .....	16
Combining Statements of Activities (Schedule II) .....	17

**CROSBY COMPANY, CERTIFIED PUBLIC ACCOUNTANT**

1457 MARSH STREET, SUITE 100 - SAN LUIS OBISPO, CA 93401

PHONE: (805)543-6100 FAX: (805)858-9505

**Independent Auditor's Report**

To the Management  
United Cerebral Palsy Association of San Luis Obispo County, Inc.  
San Luis Obispo, California

***Report on the Financial Statements***

I have audited the accompanying financial statements of United Cerebral Palsy Association of San Luis Obispo County, Inc. (a non-profit organization) which comprise the statements of financial position as of June 30, 2016, and the related statements of activities, changes in net assets, functional expenses, and cash flows for the years 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 the financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audits 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 risks of material misstatement of the financial statement, 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

***Opinion***

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Cerebral Palsy Association of San Luis Obispo County, Inc. as of June 30, 2015, and the results of its operations and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

***Supplemental Information***

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "Robert Crosby CFA". The signature is written in a cursive, flowing style.

**CROSBY COMPANY**  
**Certified Public Accountant**  
**San Luis Obispo, California**

December 23, 2016

# UNITED CEREBRAL PALSY ASSOCIATION OF SAN LUIS OBISPO COUNTY, INC.

STATEMENTS OF FINANCIAL POSITION  
June 30, 2016  
(With comparative totals for June 30, 2015)

## ASSETS

**Current assets:**

Cash and cash equivalents  
Accounts receivable  
Prepaid expenses  
Deposit

Total current assets

**Property and equipment:**

Property and equipment, net accumulated depreciation of \$4,791,412  
for June 30, 2016 and \$4,276,836 for June 30, 2015, respectively.

Total assets

	<u>2016</u>	<u>2015</u>
\$	65,720	\$ 20,787
	381,342	366,295
	53,179	47,507
	14,839	14,272
	515,080	448,861
	702,548	1,203,339
\$	1,217,628	\$ 1,652,200

## LIABILITIES AND NET ASSETS

**Current liabilities:**

Accounts payable  
Accrued expenses  
Deposits  
Deferred revenue  
Line of credit  
Loans payable - current portion

Total current liabilities

**Long-term liabilities:**

Loans payable - net current portion

Total long-term liabilities

Total liabilities

**Net assets:**

Temporarily restricted  
Unrestricted

Total net assets

Total liabilities and net assets

\$	237,749	\$ 120,215
	270,879	206,059
	43,870	26,116
	84,573	59,413
	74,940	333
	128,325	176,774
	840,336	588,910
	23,733	148,027
	23,733	148,027
	864,069	736,937
	5,000	5,000
	348,559	910,263
	353,559	915,263
\$	1,217,628	\$ 1,652,200

The accompanying notes are an integral part of this financial statement

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

STATEMENTS OF ACTIVITIES  
For the Year Ended June 30, 2016  
(With comparative totals for June 30, 2015)

	<u>2016</u>	<u>2015</u>
<b>Revenue, gains and support:</b>		
Transportation	\$ 4,569,354	\$ 4,588,765
Program income	904,064	816,496
Grant income	574,558	926,502
Contributions	13,255	19,412
Special event, net expenses of \$16,052 for June 30, 2016 and \$18,160 for June 30, 2015, respectively.	24,220	11,584
Investment income	24	74
Gain on sale of equipment	(5,364)	21,142
Other income	6,177	5,492
Total revenue, gains and support	6,086,288	6,389,467
<b>Functional expenses:</b>		
Program services	6,283,927	6,246,791
Management and general	354,662	336,498
Fundraising	9,403	9,951
Total expenses	6,647,992	6,593,240
Change in net assets	\$ (561,704)	\$ (203,773)

The accompanying notes are an integral part of this financial statement

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

STATEMENTS OF CHANGES IN NET ASSETS  
For the Year Ended June 30, 2016  
(With comparative totals for June 30, 2015)

**Net assets - June 30, 2014:**

Change in net assets

**Net assets - June 30, 2015:**

Change in net assets

**Net assets - June 30, 2016:**

\$ 1,119,036
(203,773)
915,263
(561,704)
<u>\$ 353,559</u>

The accompanying notes are an integral part of this financial statement

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

STATEMENTS OF FUNCTIONAL EXPENSES  
For the Year Ended June 30, 2016  
(With comparative totals for June 30, 2015)

	Year Ended June 30, 2016				2015 Totals
	Program Services	Management & General	Fund Raising	Totals	
<b>Expenses:</b>					
Salaries and wages	\$ 2,492,513	\$ 183,625	\$ 2,312	\$ 2,678,450	\$ 2,659,010
Payroll taxes	179,288	11,319	273	190,880	187,202
Employee benefits	379,052	50,376	386	429,814	385,106
Accounting	5,086	58,928	723	64,737	64,836
Advertising and marketing	35,814			35,814	42,541
Bank charges	12,084			12,084	9,498
Computer expense	16,970	3,388	1,127	21,485	16,011
Depreciation	553,460			553,460	583,329
Insurance	228,618	7,973	753	237,344	229,961
Interest	22,550			22,550	35,526
Legal and professional	4,236	2,764		7,000	7,134
Licenses and fees	8,668			8,668	10,594
Membership dues	10,866			10,866	6,359
Miscellaneous expense	5,542			5,542	5,327
Occupancy	91,816	6,487	793	99,096	94,504
Parking expense	860			860	1,603
Postage	1,873	186	193	2,252	2,850
Printing	10,731	986	245	11,962	9,855
Program expense	187,547			187,547	93,993
Repairs and maintenance	304,994			304,994	322,754
Risk management	8,561			8,561	4,975
Supplies	7,982	1,767	869	10,618	19,327
Telephone and communication	51,368	935	218	52,521	61,867
Tour expense	270,749			270,749	275,981
Training and education	6,223	1,381	129	7,733	8,961
Transportation	1,367,163			1,367,163	1,405,668
National share and awards	19,313	24,547	1,382	45,242	48,468
<b>Total expenses</b>	<b>\$ 6,283,927</b>	<b>\$ 354,662</b>	<b>\$ 9,403</b>	<b>\$ 6,647,992</b>	<b>\$ 6,593,240</b>

The accompanying notes are an integral part of this financial statement



# UNITED CEREBRAL PALSY ASSOCIATION OF SAN LUIS OBISPO COUNTY, INC.

STATEMENTS OF CASH FLOWS  
For the Year Ended June 30, 2016  
(With comparative totals for June 30, 2015)

	<u>2016</u>	<u>2015</u>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ (561,704)	\$ (130,926)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	553,460	583,329
(Gain) loss on disposal of equipment	5,364	(21,142)
Changes in assets and liabilities		
Decrease in accounts receivable	(15,047)	32,167
(Increase) decrease in prepaid expenses	(5,672)	2,140
Increase in deposits	(567)	(4,481)
Increase in accounts payable	117,534	38,405
Increase in accrued expenses	64,820	11,918
Increase (decrease) in deposits	17,754	(35,185)
Increase (decrease) in deferred revenue	25,160	(10,456)
Net cash flows provided by operating activities	201,102	465,769
<b>Cash flows from investing activities:</b>		
Purchase of equipment	(69,583)	(356,638)
Proceeds from disposal of equipment	11,550	36,300
Net cash flows used by investing activities	(58,033)	(320,338)
<b>Cash flows from financing activities:</b>		
Proceeds from line of credit	74,607	333
Payment on long-term notes	(172,743)	(252,242)
Net cash flows used by financing activities	(98,136)	(251,909)
<b>Net change in cash and cash equivalents:</b>	44,933	(106,478)
<b>Cash and cash equivalents at beginning of period:</b>		
Cash and cash equivalents	20,787	127,265
<b>Cash and cash equivalents at end of period:</b>		
Net cash and cash equivalents at end of period	\$ 65,720	\$ 20,787

**Supplemental schedule of noncash investing and financing activities:**  
Interest paid

\$	22,550	\$	35,526

The accompanying notes are an integral part of this financial statement

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

**NOTE 1: HISTORY AND ORGANIZATION**

United Cerebral Palsy Association of San Luis Obispo County, Inc. (UCP) is a non-profit, non-stock corporation, public benefit organization organized under the laws of the State of California, in 1994, and is dedicated to further, by public education, the knowledge of the causes and treatments of Cerebral Palsy and other developmental disabilities and to promote public awareness of the capabilities of people with such disabilities; to provide community access for developmentally disabled people and their families; to solicit, collect and otherwise raise money for the above purposes. Originally, the organization was borne out of a transfer of assets and associated liabilities from United Cerebral Palsy Association of California, Inc.

*Description of Programs*

1. **United Cerebral Palsy** program offers services for individuals with Cerebral Palsy and other developmental disabilities, designed to provide and allow them to be a part of the community. Services offered for children and their families include respite care, social facilitation, sibling support groups, family advocacy network, parents helping parents, and programs allowing parents time away from home. Adults services include Community Interaction Program (CIP) transportation, leisure club events, tours, weeklong camp, and informational and referral services in San Luis Obispo County.
2. **Ride-On** program was established to fulfill the need for social service transportation. Rides are available to the disabled as well as non-disabled persons. Fees are charged at the same rate for each passenger.
3. **Transportation Management Association (TMA)** program uses Ride-On vehicles to encourage group transportation with vanpools and shuttles to reduce traffic congestion and air pollution throughout San Luis Obispo County.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Accounting*

The financial statements are presented on the accrual basis of accounting. The financial resources are maintained in accordance with the principles of fund accounting.

The **unrestricted operating fund** is utilized to record contributions, fund-raising, fees and other forms of unrestricted revenue and expenditures related to the general operations and fund-raising efforts of the Organization.

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The *temporarily restricted fund* is utilized to record resources received by the Organization that are temporarily restricted as to use by the donor or grantor. When the restriction expires, the net assets of this fund are reclassified to unrestricted net assets.

*Estimates*

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

*Cash and Cash Equivalents*

Cash and cash equivalents includes all liquid investments including money market accounts and certificates of deposits.

*Accounts Receivable*

Management has determined that an allowance for doubtful accounts receivable would be zero based on the organization's credit policies, prior collection experience, and the type of customers associated with UCP.

*Property and Equipment*

Property and equipment are recorded at cost and at fair market value at the date of gift, for items contributed. Repairs and maintenance are charged to expense when incurred. Depreciation expense is calculated on the straight-line method over the useful life of the related asset.

*Income Tax*

UCP is recognized by the Internal Revenue Service as a qualified section 501(c)(3), non-profit organization, and as such, is not liable for Federal income or State franchise tax.

*Functional Allocation of Expenses*

The costs of providing the various programs and activities 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.

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

*Donor Imposed Restrictions*

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

**NOTE 3: PROPERTY AND EQUIPMENT**

Summaries of fixed assets by major classifications are as follows:

	June 30, <u>2015</u>	<u>Additions</u>	<u>Deletions</u>	June 30, <u>2016</u>
Vehicles	\$ 4,921,524	\$ 69,583	\$ (55,798)	\$ 4,935,309
Furniture and equipment	<u>558,651</u>			<u>558,651</u>
	5,480,175	<u>\$ 69,583</u>	<u>\$ (55,798)</u>	5,493,960
Less: accumulated depreciation	<u>(4,276,836)</u>	<u>\$ (553,460)</u>	<u>\$ 38,884</u>	<u>(4,791,412)</u>
Total property and equipment	<u>\$ 1,203,339</u>			<u>\$ 702,548</u>

Depreciation expense for the year ended June 30, 2016 was \$553,460.

**NOTE 4: DONATED MATERIALS AND SERVICES**

UCP receives donations of time and services from members of the community and volunteers. The value of these donations is not reflected in the accompanying financial statements since no objective basis is available to measure the value of these services. In-kind donations of fixed assets and supplies used directly by the organization are valued at their appraised values at the time of the receipt.

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

**NOTE 5: ACCRUED EXPENSES**

Accrued expenses at June 30, 2016 consist of the following:

Accrued salaries	\$	121,581
Accrued vacation		147,667
Accrued employee benefits		<u>1,630</u>
Total accrued expenses	\$	<u><u>270,878</u></u>

Compensated absences are calculated using vacation days earned at the individual employee's current hourly rate. Full-time UCP employees can earn up to 150 hours of paid leave time per year, depending on years of service.

**NOTE 6: CONCENTRATIONS**

The Tri Counties Regional Center provides funds for transportation services provided by the Organization. Total Tri Counties Regional Center funding for the year ended June 30, 2016 was \$2,140,866, which represents approximately 35% of the Organization's total support revenue sources.

The Organization maintains its cash in several financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. There were no uninsured cash balances at June 30, 2016.

**NOTE 7: LINE OF CREDIT**

A line of credit was established with Mission Community Bank of San Luis Obispo for \$150,000. This line of credit had a \$74,940 balance at June 30, 2016 and is due December 26, 2016. The interest rate is variable, based on 2% over West Coast Prime rate, with an interest rate floor of 6%.

**NOTE 8: COMPARATIVE FINANCIAL INFORMATION**

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the chapter's financial statements for the year ended June 30, 2015, from which the summarized information was derived.

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

**NOTE 9: NOTES PAYABLE**

Notes payable consist of the following:

	June 30, <u>2015</u>		<u>Additions</u>		<u>Payments</u>	June 30, <u>2016</u>
Heritage Oaks Bank (four notes), various dates, secured by equipment, monthly payments of \$4,467.39, include interest at 6.25% to 6.5%, due dates from October 2015 through April 2019.	\$ 72,425	\$	-	\$	33,085	\$ 39,340
Ford Motor Credit (two notes), various dates, secured by equipment, monthly payments of \$7,625.19, include interest at 6.9% to 6.99%, due from July 2015 through September 2015.	7,625				7,625	-
Crossroads (six notes), various dates, secured by equipment, monthly payments of \$6,331.78, include interest at 5.48% to 7%, due June 2016 through January 2018.	128,107				77,567	50,540
Union Bank (three notes), various dates, secured by equipment, monthly payments of \$5,960.40, include interest at 5.5% to 6.5%, due dates from January 2017 through July 2017.	116,644				54,466	62,178
	<hr/>		<hr/>		<hr/>	<hr/>
Total notes payable	\$ <u>324,801</u>	\$	<u>-</u>	\$	<u>172,743</u>	\$ <u>152,058</u>
Current notes payable	\$ <u>176,774</u>					\$ <u>128,325</u>
Long-term notes payable	\$ <u>148,027</u>					\$ <u>23,733</u>

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

**NOTE 9: NOTES PAYABLE (continued)**

Required principal and interest payments for the next four years are as follows:

Year Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 128,325	\$ 5,199	133,524
2018	13,063	1,090	14,153
2019	<u>10,670</u>	<u>304</u>	<u>10,974</u>
Totals	<u>\$ 152,058</u>	<u>\$ 6,593</u>	<u>\$ 158,651</u>

**NOTE 10: LEASE COMMITMENTS**

The Organization leases facilities under four separate lease agreements; the Corporate office, the storage yard, the vehicle maintenance facilities and ranch facilities.

The storage yard, vehicle maintenance facilities, South County office and ranch facilities leases are on a month to month basis. Currently the monthly rent is \$800, \$1,690, \$650 and \$1,100, respectively.

The Corporate office lease was dated April 1, 2009 and expired March 31, 2014. A five year renewal option was exercised on April 1, 2014, extending the lease through March 31, 2019. The monthly payments are currently \$5,839, increasing incrementally to \$6,316 over the term of the lease.

Minimum future lease payments are, as follows:

Year Ending June 30,	<u>Payment Total</u>
2017	\$ 70,770
2018	73,605
2019	<u>56,844</u>
Totals	<u>\$ 201,219</u>

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

NOTES TO FINANCIAL STATEMENTS

June 30, 2016

**NOTE 11: SUBSEQUENT EVENTS**

UCP has evaluated events subsequent to June 30, 2016, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through December 23, 2016, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that the following subsequent event occurred that requires recognition or additional disclosure in the financial statements.

Subsequent event: A new three year, \$300,000 line of credit was established for UCP in December 2017, at a 6 7/8% fixed interest rate. This loan will provide UCP with the necessary funds to manage cash flow during the subsequent year.



**SUPPLEMENTAL SCHEDULES**

**UNITED CEREBRAL PALSY ASSOCIATION  
OF SAN LUIS OBISPO COUNTY, INC.**

SUPPLEMENTAL SCHEDULE I  
COMBINING STATEMENTS OF FINANCIAL POSITION  
June 30, 2016

(With comparative totals for June 30, 2015)

	Year Ended June 30, 2016				2015 Totals
	United Cerebral Palsy	Ride-On	Transportation Management Association	Totals	
<b>ASSETS</b>					
<b>Current assets:</b>					
Cash and cash equivalents	\$ 84,612	\$ (21,525)	\$ 2,633	\$ 65,720	\$ 20,787
Accounts receivable	31,557	333,884	15,901	381,342	366,295
Prepaid expenses	3,713	49,466		53,179	47,507
Due from other funds			1,038,040	1,038,040	1,124,410
Deposit		14,839		14,839	14,272
Total current assets	119,882	376,664	1,056,574	1,553,120	1,573,271
<b>Property and equipment:</b>					
Property and equipment, net of accumulated depreciation		702,548		702,548	1,203,339
Total assets	\$ 119,882	\$ 1,079,212	\$ 1,056,574	\$ 2,255,668	\$ 2,776,610
<b>LIABILITIES AND NET ASSETS</b>					
<b>Current liabilities:</b>					
Accounts payable	\$ 12,015	\$ 223,303	\$ 2,431	\$ 237,749	\$ 120,215
Accrued expenses	67,184	187,536	16,159	270,879	206,059
Due to other funds	214,287	823,753		1,038,040	1,124,410
Deposits	41,380		2,490	43,870	26,116
Deferred revenue	84,573			84,573	59,413
Line of credit		74,940		74,940	333
Loans payable - current portion		128,325		128,325	176,774
Total current liabilities	419,439	1,437,857	21,080	1,878,376	1,713,320
<b>Long-term liabilities:</b>					
Loans payable - net current portion		23,733		23,733	148,027
Total long-term liabilities	-	23,733	-	23,733	148,027
Total liabilities	419,439	1,461,590	21,080	1,902,109	1,861,347
<b>Net assets:</b>					
Temporarily restricted	5,000			5,000	5,000
Unrestricted	(304,557)	(382,378)	1,035,494	348,559	910,263
Total net assets	(299,557)	(382,378)	1,035,494	353,559	915,263
Total liabilities and net assets	\$ 119,882	\$ 1,079,212	\$ 1,056,574	\$ 2,255,668	\$ 2,776,610

The accompanying notes are an integral part of this financial statement

# UNITED CEREBRAL PALSY ASSOCIATION OF SAN LUIS OBISPO COUNTY, INC.

SUPPLEMENTAL SCHEDULE II  
COMBINING STATEMENTS OF ACTIVITIES  
For the Year Ended June 30, 2016  
(With comparative totals for June 30, 2015)

	Year Ended June 30, 2016				2015 Totals
	United Cerebral Palsy	Ride-On	Transportation Management Association	Totals	
<b>Revenue, gains and support:</b>					
Transportation		\$ 3,903,978	\$ 665,376	\$ 4,569,354	\$ 4,588,765
Program income	904,064			904,064	816,496
Grant income	150,940	449,339	(25,721)	574,558	926,502
Contributions	13,255			13,255	19,412
Special event net expenses	25,121		(901)	24,220	11,584
Investment income	18	6		24	74
Gain (loss) on sale of equipment		(5,364)		(5,364)	21,142
Other income	4,570	1,607		6,177	5,492
<b>Total revenue, gains and support</b>	<b>1,097,968</b>	<b>4,349,566</b>	<b>638,754</b>	<b>6,086,288</b>	<b>6,389,467</b>
<b>Expenses:</b>					
Salaries and wages	489,164	2,062,423	126,863	2,678,450	2,659,010
Payroll taxes	28,610	153,136	9,134	190,880	187,202
Employee benefits	48,658	370,669	10,487	429,814	385,106
Accounting	10,813	47,512	6,412	64,737	64,836
Advertising and marketing	14,593	11,336	9,885	35,814	42,541
Bank charges	2,997	1,692	7,395	12,084	9,498
Computer expense	3,297	18,188		21,485	16,011
Depreciation		553,460		553,460	583,329
Insurance		237,344		237,344	229,961
Interest	87	22,463		22,550	35,526
Legal and professional	980	5,250	770	7,000	7,134
Licenses and fees		8,668		8,668	10,594
Membership dues	3,674	6,232	960	10,866	6,359
Miscellaneous expense	765	4,661	116	5,542	5,327
Occupancy	19,493	63,117	16,486	99,096	94,504
Parking expense		56	804	860	1,603
Postage	923	1,311	18	2,252	2,850
Printing	2,758	8,781	423	11,962	9,855
Program expense	187,547			187,547	93,993
Repairs and maintenance	5,257	294,214	5,523	304,994	322,754
Risk management		8,561		8,561	4,975
Supplies	3,661	6,700	257	10,618	19,327
Telephone and communication	1,871	49,955	695	52,521	61,867
Tour expense	237,203	33,546		270,749	275,981
Training and education	6,042	1,691		7,733	8,961
Transportation	47,253	798,253	521,657	1,367,163	1,405,668
National share and awards	41,082	4,160		45,242	48,468
<b>Total expenses</b>	<b>1,156,728</b>	<b>4,773,379</b>	<b>717,885</b>	<b>6,647,992</b>	<b>6,593,240</b>
<b>Change in net assets</b>	<b>(58,760)</b>	<b>(423,813)</b>	<b>(79,131)</b>	<b>(561,704)</b>	<b>(203,773)</b>
<b>Net assets - beginning of period</b>	<b>(240,797)</b>	<b>41,435</b>	<b>1,114,625</b>	<b>915,263</b>	<b>1,119,036</b>
<b>Net assets - end of period</b>	<b>\$ (299,557)</b>	<b>\$ (382,378)</b>	<b>\$ 1,035,494</b>	<b>\$ 353,559</b>	<b>\$ 915,263</b>

The accompanying notes are an integral part of this financial statement