

**COLUMBUS COMMUNITY CENTER  
(A Program of Salt Lake City School District)**

**STATEMENT OF PROGRAM REVENUES AND  
EXPENDITURES - BUDGET AND ACTUAL**

Year Ended June 30, 2014

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Salt Lake City School District

### **Report on the Financial Statement**

We have audited the accompanying statement of program revenues and expenditures – budget and actual of the Columbus Community Center, a program within the special programs fund of Salt Lake City School District, for the year ended June 30, 2014.

#### ***Management's Responsibility for the Financial Statement***

Management of Salt Lake City School District and Columbus Community Center are responsible for the preparation and fair presentation of this financial statement 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 this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the 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 statement 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 statement.

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 statement referred to above presents fairly, in all material respects, the results of activities of the Columbus Community Center for the year ended June 30, 2014 in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 1 to the financial statement, the statement of program revenues and expenditures - budget and actual of the Columbus Community Center is intended to present the results of operations of only that portion of the special programs fund of the Salt Lake City School District that is attributable to the transactions of the Columbus Community Center.

***Other Matter***

***Supplementary Information***

Our audit was performed for the purpose of forming an opinion on the statement of program revenues and expenditures – budget and actual of the Columbus Community Center for the year ended June 30, 2014. The accompanying supplemental combining schedule of individual contract revenues and expenditures is presented for purposes of additional analysis and is not a required part of the statement of program revenues and expenditures – budget and actual.

The accompanying supplemental combining schedule of individual contract revenues and expenditures is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the statement of program revenues and expenditures – budget and actual. Such information has been subjected to the auditing procedures applied in the audit of the statement of program revenues and expenditures – budget and actual and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental combining schedule of indirect contract revenues and expenditures is fairly stated, in all material respects, in relation to the statement of program revenues and expenditures – budget and actual as a whole.

*Squire + Company, PC*

Orem, Utah  
November 25, 2014

**COLUMBUS COMMUNITY CENTER**  
**(A Program of Salt Lake City School District)**  
**STATEMENT OF PROGRAM REVENUES AND EXPENDITURES - BUDGET AND ACTUAL**  
Year Ended June 30, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget</u>
<b>Revenues:</b>			
Federal	\$ 3,168,962	\$ 2,826,612	\$ (342,350)
State	1,145,914	1,174,327	28,413
Local	<u>2,600,539</u>	<u>2,303,031</u>	<u>(297,508)</u>
Total revenues	6,915,415	6,303,970	(611,445)
<b>Expenditures:</b>			
Instruction:			
Salaries	3,515,991	3,514,135	1,856
Employee benefits	1,106,454	947,169	159,285
Supplies	1,030,829	843,237	187,592
Mileage	21,350	21,962	(612)
Workshop	8,855	11,451	(2,596)
Contract services	<u>272,932</u>	<u>206,869</u>	<u>66,063</u>
Total instruction	5,956,411	5,544,823	411,588
Administrative	-	-	-
Operation and maintenance of buildings	589,863	518,318	71,545
Equipment	225,085	106,609	118,476
Indirect costs	<u>144,056</u>	<u>134,075</u>	<u>9,981</u>
Total expenditures	<u>6,915,415</u>	<u>6,303,825</u>	<u>611,590</u>
<b>Excess of Revenues Over Expenditures</b>	<u>\$ -</u>	<u>\$ 145</u>	<u>\$ 145</u>

The notes to statement of revenues and expenditures - budget and actual - are an integral part of this statement.

**COLUMBUS COMMUNITY CENTER  
(A program of Salt Lake City School District)  
NOTES TO STATEMENT OF PROGRAM REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL**

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**Note 1. Summary of Significant Accounting Policies**

The accounting policies of the Columbus Community Center (the Center) are in compliance with generally accepted accounting principles applicable to governmental units in general and Utah school districts in particular. The following is a summary of the more significant policies:

Organization and Purpose – The Center, a program of Salt Lake City School District (the District) and accounted for within the special programs fund of the District, is operated by the District for the purpose of, but not limited to, providing supervised apartments and supported living and supported employment services for people with disabilities under service provider contracts with the State of Utah, Department of Human Services, Division of Services for People with Disabilities.

Basis of Accounting – The flow of current financial resources measurement focus and the modified accrual basis of accounting is followed by the Center. The modified accrual basis of accounting is used by the District in its special programs fund in conformity with generally accepted accounting principles for governmental entities.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon thereafter to pay liabilities of the current period. All primary revenue sources in the governmental funds have been treated as susceptible to accrual. Therefore, the Center records revenues when reimbursable contract services are rendered. Expenditures, other than unmatured principal and interest on long-term debt, are recorded when the related fund liability is incurred.

Budgetary Data – The Statement of Program Revenues and Expenditures – Budget and Actual has been prepared on the modified accrual basis of accounting. The Center prepares budgets in conjunction with the District's budgeting process. The District's 2014 Comprehensive Annual Financial Report should be referred to for a description of the budgetary process.

Vacation and Sick Leave – The Center accrues salary-related payments for vacation and sick leave according to District policies. The District's 2014 Comprehensive Annual Financial Report should be referred to for a description of this policy.

Equipment – Costs incurred for the purchase of equipment are recorded as expenditures in the special programs fund. Equipment costing \$5,000 or more is capitalized at cost and depreciated over its useful life in the District's government-wide financial statements (statement of net assets and statement of activities) as presented in the District's 2014 Comprehensive Annual Financial Report.

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NOTES TO STATEMENT OF PROGRAM REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL**

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**Note 2. Retirement Plans**

The Center, in conjunction with the District, contributes to the State and School Contributory Retirement System and State and School Noncontributory Retirement System, cost-sharing multiple-employer defined benefit pension plans administered by the Utah Retirement Systems (Systems). The Systems provides refunds, retirement benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries in accordance with retirement statutes. Because no separate information is available for the Center's retirement plan participation, reference should be made to the District's 2014 Comprehensive Annual Financial Report for details of the retirement plans.

**COLUMBUS COMMUNITY CENTER**  
**(A Program of Salt Lake City School District)**  
**SUPPLEMENTAL COMBINING SCHEDULE OF INDIVIDUAL CONTRACT REVENUES AND EXPENDITURES**

Year Ended June 30, 2014

	NISH Navy Custodial	NISH Grounds Maintenance	Foothill Apartment Residential Services	Jones Court Residential Services	Covewood II Residence	Forrest Park Residence	Living Support and Training	Park Creek Residence	Connor Street Residence	Wren Road Residence
<b>Revenues:</b>										
Federal	\$ 168,815	\$ 271,624	\$ 138,654	\$ 137,505	\$ 259,698	\$ 109,315	\$ 33,319	\$ 306,264	\$ 175,288	\$ 121,842
State	8,210	-	68,237	79,080	112,636	56,309	24,097	166,242	79,205	47,941
Local	312,895	52,193	34,852	39,389	38,138	31,025	306	29,768	37,213	31,815
Total revenues	489,920	323,817	241,743	255,974	410,472	196,649	57,722	502,274	291,706	201,598
<b>Expenditures:</b>										
Instruction:										
Salaries	362,176	142,882	88,339	134,642	149,925	76,414	21,141	317,631	149,458	104,645
Employee benefits	51,238	21,801	13,131	17,519	27,862	17,959	6,603	58,174	39,763	13,280
Supplies	49,014	27,848	32,136	26,486	42,318	30,699	260	30,958	39,406	15,083
Mileage	-	-	400	645	57	-	5,964	43	358	955
Workshop	-	-	45	460	35	35	-	35	-	-
Contract services	21,065	68,115	1,443	1,558	3,174	2,496	-	1,647	10,470	1,153
Total instruction	483,493	260,646	135,494	181,310	223,371	127,603	33,968	408,488	239,455	135,116
Administrative	11,359	14,226	88,716	56,471	167,150	57,118	21,823	82,120	26,511	44,401
Operation and maintenance of buildings	-	-	11,658	12,013	10,460	7,020	-	902	18,795	17,067
Equipment	-	42,005	694	694	694	694	694	-	694	694
Indirect costs	10,837	6,940	5,181	5,486	8,797	4,214	1,237	10,764	6,251	4,320
Total expenditures	505,689	323,817	241,743	255,974	410,472	196,649	57,722	502,274	291,706	201,598
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ (15,769)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COLUMBUS COMMUNITY CENTER**  
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**SUPPLEMENTAL COMBINING SCHEDULE OF INDIVIDUAL CONTRACT REVENUES AND EXPENDITURES (Continued)**  
Year Ended June 30, 2014

	Laundry Training Program	Drug Test Kit Fulfillment Program	Document Imaging Program	Supported Employment Program	Day Training Program	Day Activities Services	Columbus Production Services	Columbus Secure Shredding	Admini- stration	Total
<b>Revenues:</b>										
Federal	\$ 90,682	\$ (29,934)	\$ 27,161	\$ 171,507	\$ 9,668	\$ 389,461	\$ 235,712	\$ 210,031	\$ -	\$ 2,826,612
State	37,089	(392)	-	51,846	-	192,771	133,414	117,642	-	1,174,327
Local	157,801	308,063	33,532	16,466	31,877	11,306	477,226	659,166	-	2,303,031
Total revenues	285,572	277,737	60,693	239,819	41,545	593,538	846,352	986,839	-	6,303,970
<b>Expenditures:</b>										
Instruction:										
Salaries	195,257	12,063	39,405	126,549	11,370	181,334	440,938	371,840	588,126	3,514,135
Employee benefits	40,962	4,180	7,356	56,092	1,284	70,374	115,160	134,670	249,761	947,169
Supplies	772	219,547	6,413	2,724	13,610	30,819	77,234	69,124	128,786	843,237
Mileage	-	-	-	5,919	5,146	-	2,133	36	306	21,962
Workshop	-	-	-	299	-	450	6,226	2,460	1,406	11,451
Contract services	-	-	-	1,820	15,706	1,745	5,528	12,760	58,189	206,869
Total instruction	236,991	235,790	53,174	193,403	47,116	284,722	647,219	590,890	1,026,574	5,544,823
Administrative	42,461	35,995	6,218	41,276	(28,291)	225,130	33,193	153,917	(1,079,794)	-
Operation and maintenance of buildings	-	-	-	-	6,444	70,966	136,835	176,202	49,956	518,318
Equipment	-	-	-	-	-	-	10,967	45,515	3,264	106,609
Indirect costs	6,120	5,952	1,301	5,140	507	12,720	18,138	20,170	-	134,075
Total expenditures	285,572	277,737	60,693	239,819	25,776	593,538	846,352	986,694	-	6,303,825
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 145</b>	<b>\$ -</b>	<b>\$ 145</b>