SPECIAL CARE, INCORPORATED

FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

WITH REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

PETERS & CHANDLER, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Special Care, Incorporated

We have audited the accompanying financial statements of Special Care, Incorporated (a nonprofit organization), which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities 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 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 Special Care, Incorporated as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Peters & Chandler

CERTIFIED PUBLIC ACCOUNTANTS

Oklahoma City, Oklahoma
November 30, 2016

SPECIAL CARE, INCORPORATED

STATEMENTS OF FINANCIAL POSITION **JUNE 30, 2016 AND 2015**

	2016	2015
ASSETS		
Cash and Cash Equivalents	$ 20,368	$ 85,744
Accounts Receivable, Less Allowance for Doubtful Receivables of $949 in 2016 ($1,000 in 2015)	96,320	62,638
Unconditional Promises to Give (Note 3)		
United Way Services Funding for Subsequent Fiscal Year	401,812	431,598
Other Promises to Give, Less Discount	147,978	278,628
Property and Equipment, Net (Note 4)	7,988,375	8,107,838
Beneficial Interest in Assets Held by Others (Notes 2, 5, and 6)	99,330	104,304
Inventory	37,100	37,100
Other Assets	8,002	8,002
Total Assets	$ 8,799,285	$ 9,115,852
LIABILITIES AND NET ASSETS		
Accounts Payable	$ 30,028	$ 13,840
Accrued Expenses	38,919	33,527
Line of Credit (Note 7)	115,000	26,000
Notes Payable (Note 8)	508,496	827,988
Total Liabilities	$ 692,443	$ 901,355
Net Assets		
Unrestricted	$ 7,675,244	$ 7,682,899
Temporarily Restricted (Note 9)	431,598	531,598
Total Net Assets	$ 8,106,842	$ 8,214,497
Total Liabilities and Net Assets	$ 8,799,285	$ 9,115,852

The accompanying notes are an integral part of these financial statements.

SPECIAL CARE, INCORPORATED

STATEMENTS OF ACTIVITIES — **FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	2016			2015		
	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
Support and Revenue						
Fundraising						
Special Events Revenue	$ 136,779	$ -0-	$ 136,779	$ -0-	$ -0-	$ -0-
Less: Direct Costs	(20,099)	-0-	(20,099)	(87)	-0-	(87)
Net Revenue from Special Events	$ 116,680	$ -0-	$ 116,680	$ (87)	$ -0-	$ (87)
Contributions	415,795	-0-	415,795	440,831	100,000	540,831
In-Kind Contributions	-0-	-0-	-0-	233,000	-0-	233,000
Grant Revenue						
United Way	-0-	431,595	431,595	-0-	431,595	431,595
Other	298,500	100,000	398,500	261,000	50,000	311,000
Childcare Fees	1,126,575	-0-	1,126,575	977,184	-0-	977,184
Therapy Fees	82,514	-0-	82,514	78,081	-0-	78,081
Food Program Income	73,583	-0-	73,583	88,317	-0-	88,317
Facility Income	70,599	-0-	70,599	55,232	-0-	55,232
Investment Income (Note 2)	334	-0-	334	3,128	-0-	3,128
Other Income	1,422	-0-	1,422	1,257	-0-	1,257
Net Assets Released from Restrictions						
Satisfaction of Time Restriction	431,595	(431,595)	-0-	432,762	(432,762)	-0-
Satisfaction of Expenditure Requirements	200,000	(200,000)	-0-	80,000	(80,000)	-0-
Total Support and Revenue	$ 2,817,597	$ (100,000)	$ 2,717,597	$ 2,650,705	$ 68,833	$ 2,719,538
Expenses						
Program Services	$ 2,420,311	$ -0-	$ 2,420,311	$ 2,285,196	$ -0-	$ 2,285,196
Management and General	404,941	-0-	404,941	407,561	-0-	407,561
Total Expenses	$ 2,825,252	$ -0-	$ 2,825,252	$ 2,692,757	$ -0-	$ 2,692,757
Change in Net Assets	$ (7,655)	$ (100,000)	$ (107,655)	$ (42,052)	$ 68,833	$ 26,781
Net Assets - Beginning of Year	7,682,899	531,598	8,214,497	7,724,951	462,765	8,187,716
Net Assets - End of Year	$ 7,675,244	$ 431,598	$ 8,106,842	$ 7,682,899	$ 531,598	$ 8,214,497

The accompanying notes are an integral part of these financial statements.

SPECIAL CARE, INCORPORATED

STATEMENTS OF CASH FLOWS — **FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	2016	2015
Cash Flows From Operating Activities		
Change in Net Assets	$ (107,655)	$ 26,781
Adjustments to Reconcile Change in Net Assets to Net Cash From (Used For) Operating Activities:		
Depreciation and Amortization	250,608	234,666
Changes in Operating Assets and Liabilities:		
Accounts Receivable	(33,682)	4,174
Unconditional Promises to Give		
United Way Services Funding	29,786	1,167
Other Promises to Give	130,650	345,845
Beneficial Interest in Assets Held by Others	4,974	2,055
Other Assets	-0-	2,335
Accounts Payable and Accrued Expenses	21,580	(80,387)
Net Cash From Operating Activities	$ 296,261	$ 536,636
Cash Flows From Investing Activities		
Acquisition of Property and Equipment	$ (131,145)	$ (381,073)
Net Cash Used For Investing Activities	$ (131,145)	$ (381,073)
Cash Flows From Financing Activities		
Proceeds from Notes Payable	$ -0-	$ 75,000
Principal Payments on Notes Payable	(319,492)	(277,926)
Net Borrowings from Line of Credit	89,000	26,000
Net Cash Used for Financing Activities	$ (230,492)	$ (176,926)
Net Change in Cash and Cash Equivalents	$ (65,376)	$ (21,363)
Cash and Cash Equivalents, Beginning of Year	85,744	107,107
Cash and Cash Equivalents, End of Year	$ 20,368	$ 85,744
Supplemental Disclosure of Cash Flow Information		
Interest Paid	$ 27,595	$ 36,616

SPECIAL CARE, INCORPORATED

NOTES TO FINANCIAL STATEMENTS **JUNE 30, 2016 AND 2015**

ORGANIZATION

Special Care, Incorporated (the Organization), incorporated on August 1, 1984, is a not-for-profit organization engaged principally in providing child care services for physically and mentally handicapped children with supporting services for speech, occupational, behavioral, and physical therapy. The Organization's support comes primarily from child care and therapy fees, and from contributions. The Organization grants credit for service fees to the children's parents, substantially all of whom are local residents of Oklahoma City.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization does not have any permanently restricted net assets.

The Organization reports gifts of cash and other assets and unconditional promises to give as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

Unconditional promises to give are recognized as revenue in the period received and as assets, decreases of liabilities, or expenses, depending on the form of the benefits received. Promises to give are recorded at net realizable value if expected to be collected in one year and at fair value if expected to be collected in more than one year. Conditional promises to give are recognized when the conditions on which they depend are substantially met. No allowance for uncollectible promises to give has been provided since management has determined that the potential for bad debts is not material at the statements of financial position dates.

Gifts of long-lived assets with explicit restrictions regarding their use and contributions of cash that must be used to acquire long-lived assets are reported as restricted contributions. Absent donor stipulations regarding the length of time those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service.

Contract revenues under grants for reimbursement of expenditures are recognized as unrestricted revenues in the period in which the expenditures in compliance with the specific grant restrictions are incurred.

The costs of providing child care and therapy services and other activities of the Organization are summarized on a functional basis in the statements of services. Program services include costs and expenses directly related to child care and therapy activities. Certain costs and expenses are allocated based on the functions of employees providing the services and on usage relationships of building facilities and equipment.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

PROPERTY AND EQUIPMENT

Property and equipment are recorded at cost or estimated fair value at the date of donation.

Depreciation and amortization are provided using the straight-line method over estimated useful lives of thirty years for buildings, five to fifteen years for memorial garden, educational garden, various equipment, and leasehold improvements, and five years for vehicles.

INCOME TAXES

The Organization is exempt from federal income taxes for items of income relevant to its tax-exempt purpose under Section 501(c)(3) of the Internal Revenue Code. The continuation of the Organization's tax-exempt status is dependent upon its ongoing compliance with the Internal Revenue Code provisions. Generally, the Organization is no longer subject to income tax examination by federal, state, or local authorities for years prior to 2012.

CASH AND CASH EQUIVALENTS

The Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The Organization maintains its cash and cash equivalents in accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risks on such accounts.

CONCENTRATIONS OF CREDIT AND MARKET RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents. The Organization maintains its cash balances with high credit quality financial institutions and, therefore, does not believe significant credit risk exists with these deposits. Balances at June 30, 2016 were insured by the Federal Deposit Insurance Corporation up to $250,000. On June 30, 2016, the Organization had no cash balances in excess of FDIC insured limits.

INVESTMENTS

Investments in equity securities are carried at unadjusted quoted prices in active markets for identical securities with gains and losses included as unrestricted in the statement of activities. Donated investments are recorded at fair value on the date of donation and thereafter carried in accordance with the above provision.

SPECIAL CARE, INCORPORATED

NOTES TO FINANCIAL STATEMENTS **JUNE 30, 2016 AND 2015**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

INVENTORY

Inventory consists of autographed merchandise for sale by the Organization. These items were contributed to the Organization and are carried at estimated fair market value.

ADVERTISING

The Organization uses advertising to promote its programs. Advertising expense was $540 and $463 for the years ended June 30, 2016 and 2015, respectively. Donated advertising revenue is included in contributions revenue; advertising expense is included in management and general expense in the accompanying statement of activities.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

RECENT ACCOUNTING PRONOUNCEMENTS

On August 18, 2016, the Financial Accounting Standards Board (FASB) issued an Accounting Standards Update (ASU) 2016-14, Presentation of Financial Statements of Not-for-Profit Entities. This ASU, which becomes effective for June 30, 2019 year, with early implementation permitted, focuses on improving the current net asset classification requirements and information presented in the financial statements and notes that is useful in assessing a not-for-profit's liquidity, financial performance and cash flows. The Organization has not yet evaluated the impact this will have on future statements.

CONCENTRATION OF PLEDGES

Temporarily restricted contributions of $431,595 and $431,595 were pledged during 2016 and 2015, respectively, from the United Way.

SPECIAL CARE, INCORPORATED

NOTES TO FINANCIAL STATEMENTS **JUNE 30, 2016 AND 2015**

NOTE 2 – INVESTMENTS

Investments at fair market value are comprised of the following as of June 30:

	2016	2015
Beneficial Interest in Assets Held by Others	$ 99,330	$ 104,304
Total Investments	$ 99,330	$ 104,304

Investment income consists of the following for the year ended June 30:

	2016	2015
Interest and Dividends	$ 737	$ 705
Realized Gains - Net	2,570	2,288
Unrealized (Losses) Gains - Net	(2,245)	906
Investment Fees	(728)	(771)
Total Investment Income	$ 334	$ 3,128

NOTE 3 – PROMISES TO GIVE

Unconditional promises to give are as follows at June 30:

	2016	2015
Receivable in Less Than One Year	$ 531,812	$ 661,848
Receivable in One to Five Years	20,000	50,400
Total Unconditional Promises to Give	$ 551,812	$ 712,248
Discount to Present Value	(2,022)	(2,022)
Net Unconditional Promises to Give	$ 549,790	$ 710,226

SPECIAL CARE, INCORPORATED

NOTES TO FINANCIAL STATEMENTS **JUNE 30, 2016 AND 2015**

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	2016	2015
Building	$ 8,485,008	$ 8,485,008
Memorial Garden	60,900	60,900
Land Improvement	62,062	62,062
Educational Garden	123,478	-0-
Classroom Equipment	105,222	100,164
Playground Equipment	172,977	172,977
Vehicles	19,199	19,199
Office Equipment	68,301	65,692
Kitchen Equipment	52,383	52,383
Therapy Equipment	39,014	39,014
	$ 9,188,544	$ 9,057,399
Less: Accumulated Depreciation	1,888,305	1,637,697
	$ 7,300,239	$ 7,419,702
Artwork	1,200	1,200
Land	686,936	686,936
Total Property and Equipment	$ 7,988,375	$ 8,107,838

The Organization capitalized interest cost as a component of the cost of construction in progress. The following is a summary of interest cost incurred during the years ended June 30:

	2016	2015
Interest Cost Capitalized	$ -0-	$ 8,147
Interest Cost Expensed	27,595	28,469
Total Interest Cost Incurred	$ 27,595	$ 36,616

SPECIAL CARE, INCORPORATED

NOTES TO FINANCIAL STATEMENTS **JUNE 30, 2016 AND 2015**

NOTE 5 – BENEFICIAL INTEREST IN ASSETS

The Organization participates in an endowment fund through the Oklahoma City Community Foundation (OCCF). OCCF is a not-for-profit entity that provides for endowed contributions to be pooled to maximize return on investments for the benefit of area not-for-profit organizations. Contributions into the endowment fund are permitted by the not-for-profit entities, as well as individual donors in the community who designate the beneficiary of their contributions. Earnings on these endowed funds are paid annually to the beneficiary organization for unrestricted use. The endowed funds contributed by the Organization and the earnings thereon, net of distributions received, are reflected as beneficial interest in assets held by others in the amount of $70,789 and $74,118 at June 30, 2016 and 2015, respectively. The endowed funds contributed by third-party donors held by OCCF designated for the benefit of the Organization were approximately $234,303 and $245,070 at June 30, 2016 and 2015, respectively, and are not reflected in the Organization's statements of financial position.

The Organization participates in an endowment fund through the Communities Foundation of Oklahoma (CFO). CFO is a not-for-profit entity that provides for endowed contributions to be pooled to maximize return on investments for the benefit of area not-for-profit organizations. Contributions into the endowment fund are permitted by the not-for-profit entities, as well as individual donors in the community who designate the beneficiary of their contributions. Earnings on these endowed funds are paid annually to the beneficiary organization for unrestricted use. The endowed funds contributed by the Organization and the earnings thereon, net of distributions received, are reflected as beneficial interest in assets held by others in the amount of $28,541 and $30,186 at June 30, 2016 and 2015. The endowed funds contributed by third-party donors held by CFO designated for the benefit of the Organization were approximately $8,015 and $8,472 at June 30, 2016 and 2015, and are not reflected in the Organization's statements of financial position.

NOTE 6 – FAIR VALUE MEASUREMENTS

Inputs used to measure fair value are organized into a fair value hierarchy based on how observable the inputs are. Level 1 inputs consist of quoted prices in active markets for identical assets. Level 2 inputs are inputs, other than quoted prices, for similar assets that are observable. Level 3 inputs are unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value:

Beneficial interest in assets held by others is measured at fair value using Level 2 inputs. Since OCCF and CFO maintain variance power for the beneficial interests held, there is no potential market for the beneficial interests or similar assets. Consequently, the valuation is determined by aggregating the valuation of the underlying investments of the beneficial interest. The underlying investments include cash equivalents, corporate obligations, equity securities and other investments. The fair values of the underlying investments are based on quoted prices from active and inactive markets.

SPECIAL CARE, INCORPORATED

NOTES TO FINANCIAL STATEMENTS **JUNE 30, 2016 AND 2015**

NOTE 6 – FAIR VALUE MEASUREMENTS (Continued)

Certain of the Organization's assets are reported at fair value in the accompanying statement of position on a recurring basis. The Organization's assets reported at fair value on a recurring basis are summarized as follows:

	2016		
	LEVEL 1 INPUTS	LEVEL 2 INPUTS	LEVEL 3 INPUTS
Beneficial Interest in Assets Held by Others	$ -0-	$ 99,330	$ -0-
	$ -0-	$ 99,330	$ -0-

	2015		
	LEVEL 1 INPUTS	LEVEL 2 INPUTS	LEVEL 3 INPUTS
Beneficial Interest in Assets Held by Others	$ -0-	$ 104,304	$ -0-
	$ -0-	$ 104,304	$ -0-

NOTE 7 – LINE OF CREDIT

At June 30, 2016, the Organization had a $200,000 line of credit with MidFirst Bank to be drawn upon as needed. The line of credit calls for interest based on 1 Month LIBOR plus 2.75% (3.215% as of June 30, 2016). The line of credit matures on April 2, 2019 and is collateralized by a real estate mortgage on the building and other assets of the Organization. The outstanding balance on the line of credit was $115,000 at June 30, 2016.

NOTE 8 – NOTES PAYABLE

On April 3, 2016, the Organization entered into a Final Agreement of the Construction Note with MidFirst to begin paying down the note, with monthly installments of principal and interest based on a fixed interest rate of 3.69%, with a balloon payment at maturity. The change in terms is reflected in the maturities schedule below. The note matures on April 3, 2019 and is collateralized by a real estate mortgage on the building and other assets of the Organization. At June 30, 2016, the Organization had an outstanding balance of $508,496.

Future scheduled maturities of long-term debt are as follows:

2017	$ 45,013
2018	46,702
2019	416,781
	$ 508,496

NOTE 9 – RESTRICTIONS OF NET ASSETS

Temporarily restricted net assets are available for the following purposes or periods at June 30:

	2016	2015
Operations for Periods After June 30th	$ 431,598	$ 431,598
Vince Gill Event	-0-	100,000
	$ 431,598	$ 531,598

NOTE 10 – COMMITMENTS AND CONTINGENCIES

From time to time, the Organization may be involved in certain legal actions arising in the normal course of business. In the opinion of management, such matters are adequately covered by insurance and are not expected to have a material effect on the Organization's financial position or changes in net assets.

NOTE 11 – RELATED PARTY TRANSACTIONS

For the years ended June 30, 2016 and 2015, the Organization paid a related party $3,105 and $20,430, respectively, for repairs and maintenance to the building and installation of equipment.

NOTE 12 – CAPITAL CAMPAIGN

During 2009, the Organization began a $5,000,000 capital campaign to fund the expansion of their existing building. This expansion will add an auditorium, dining room, and additional classrooms, which will increase the Organization's ability to service children of need.

As of June 30, 2016, the Organization had received contributions of $5,643,795, of which $150,000 of pledges remain uncollected and are included as other promises to give on the statement of financial position. All contributions had been expended for their intended purposes at June 30, 2016. As of June 30, 2015, the capital campaign was substantially completed.

NOTE 13 – SPECIAL EVENTS

During 2016, the Organization held "A Night with Vince Gill" fundraising concert to raise money for repaying the note for the Capital Campaign (Note 8). Most of the costs associated with the event were in-kind; however, only $5,000 of the in-kind donation were included as income in special events revenue, with associated costs included in direct costs.

NOTE 13 – SPECIAL EVENTS (Continued)

The breakdown of the event revenues received and expenses incurred are as follows for the year ended June 30, 2016:

Special Events Revenue:	
Contributions and sponsorships	$ 131,779
In-Kind Donation Revenue	5,000
	$ 136,779
Direct Costs:	
Rentals	$ 7,719
In-Kind Expense	5,000
Design and Printing	5,535
Postage	306
Supplies	1,539
	$ 20,099

The Organization received other in-kind goods and services contributed for the event. However, the financial statements do not reflect the value of these goods and services, as the fair value could not be determined.

NOTE 14 – SUBSEQUENT EVENTS

The Organization has evaluated subsequent events and transactions for potential recognition or disclosure in the financial statements through November 30, 2016, the date the financial statements were available to be issued.

PETERS & CHANDLER, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

Board of Directors
Special Care, Incorporated

We have audited the financial statements of Special Care, Incorporated as of and for the years ended June 30, 2016 and 2015, and our report thereon dated November 30, 2016 which expressed an unmodified opinion on those financial statements. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of state financial assistance and of functional expenses 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Peters & Chandler

CERTIFIED PUBLIC ACCOUNTANTS

Oklahoma City, Oklahoma
November 30, 2016

SPECIAL CARE, INCORPORATED

SCHEDULES OF STATE FINANCIAL ASSISTANCE

FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

2016

GRANT AGENCY/TITLE	GRANT PERIOD	CONTRACT NUMBER	CONTRACT AMOUNT	ACCRUED REVENUE JULY 1, 2015	REVENUE RECOGNIZED	COSTS INCURRED	ACCRUED REVENUE JUNE 30, 2016
Oklahoma Department of Education							
Child and Adult Care Food Program	10/1/15 - 9/30/16	DC-55-839	$ -0-	$ 14,576	$ 73,583	$ 166,113	$ 7,825

2015

GRANT AGENCY/TITLE	GRANT PERIOD	CONTRACT NUMBER	CONTRACT AMOUNT	ACCRUED REVENUE JULY 1, 2014	REVENUE RECOGNIZED	COSTS INCURRED	ACCRUED REVENUE JUNE 30, 2015
Oklahoma Department of Education							
Child and Adult Care Food Program	10/1/14 - 9/30/15	DC-55-839	$ -0-	$ 8,610	$ 88,317	$ 149,971	$ 14,576

See accountant's report on supplementary information.

SPECIAL CARE, INCORPORATED

SCHEDULES OF FUNCTIONAL EXPENSES

FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

	2016			2015		
	PROGRAM SERVICES	MANAGEMENT AND GENERAL	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL	TOTAL
Salaries	$ 1,507,006	$ 225,185	$ 1,732,191	$ 1,354,094	$ 202,336	$ 1,556,430
Payroll Taxes	110,887	16,569	127,456	105,097	15,704	120,801
Contract Labor, Including Therapy Fees	48,030	2,716	50,746	44,237	2,099	46,336
Utilities	50,961	5,662	56,623	64,800	7,200	72,000
Supplies	43,411	16,631	60,042	53,207	17,101	70,308
Groceries	166,113	-0-	166,113	149,971	-0-	149,971
Health Insurance	98,760	16,077	114,837	82,891	13,494	96,385
Other Insurance	66,241	7,960	74,201	78,158	9,274	87,432
Interest and Penalty	-0-	27,595	27,595	-0-	28,469	28,469
Advertising	-0-	540	540	-0-	463	463
Legal and Accounting	-0-	11,900	11,900	-0-	11,720	11,720
Telephone	10,129	1,125	11,254	10,294	1,144	11,438
Printing and Postage	-0-	8,105	8,105	-0-	11,345	11,345
Repairs and Maintenance	50,808	2,479	53,287	67,907	4,435	72,342
Depreciation and Amortization	225,548	25,060	250,608	211,199	23,467	234,666
Other	42,417	37,337	79,754	63,341	59,310	122,651
	$ 2,420,311	$ 404,941	$ 2,825,252	$ 2,285,196	$ 407,561	$ 2,692,757

See accountant's report on supplementary information.