

CITY OF ST. LOUIS MENTAL HEALTH BOARD OF TRUSTEES

**FINANCIAL STATEMENTS,
SUPPLEMENTAL INFORMATION
AND INDEPENDENT AUDITORS' REPORT**

**FOR THE YEARS ENDED
JUNE 30, 2009 AND 2008**

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Independent Auditors' Report

Board of Trustees
City of St. Louis Mental Health Board of Trustees
St. Louis, Missouri

We have audited the balance sheet; statement of revenues, expenses, and changes in fund equity; and the statement of cash flows of the City of St. Louis Mental Health Board of Trustees (Mental Health Board), as of and for the year ended June 30, 2009, which collectively comprise the Mental Health Board's basic financial statements. These financial statements are the responsibility of the Mental Health Board's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of Mental Health Board as of June 30, 2008 were audited by another auditor whose report dated November 12, 2008 expressed an unqualified opinion on those statements.

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 includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mental Health Board's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the Mental Health Board as of June 30, 2009, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2009 on our consideration of the Mental Health Board'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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with the results of our audit.

The management's discussion and analysis on pages 3 through 6 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Johnson & Trelor & Co., PC

November 19, 2009
St. Louis, Missouri

City of St. Louis Mental Health Board of Trustees
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For The Years Ended June 30, 2009 and 2008

This section of the City of St. Louis Mental Health Board of Trustees (MHB) annual financial report presents our analysis of MHB's financial performance during the fiscal year that ended on June 30, 2009. Please read it in conjunction with the financial statements that follow this section.

FINANCIAL HIGHLIGHTS

- MHB's net equity increased \$1.92 million or 11.1 percent.
- MHB's revenues exceeded budget for the year by \$1.26 million or 11.3 percent due to higher than expected tax and operating grant revenues. Actual expenses were \$0.66 million less than budgeted expenses.

THE FINANCIAL REPORT

MHB's financial statements consist of the following parts:

- Management's Discussion and Analysis (this part)
- The basic financial statements, which include the balance sheets; the statements of revenues, expenses, and changes in fund equity; and the statements of cash flows, along with the notes to the basic financial statements, and
- Additional Information

MHB follows the requirements of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. GASB Statement No. 34 establishes accounting and financial reporting standards for general purpose external financial reporting.

THE BALANCE SHEETS AND THE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

These statements help to illustrate the status of MHB resulting from the years' activities. The statements include all assets and liabilities using the accrual basis of accounting. Under this method, all of the years' revenues and expenses are taken into account regardless of when cash is paid or received.

The majority of MHB's activities are financed from property taxes collected by the City of St. Louis Office of the Assessor.

City of St. Louis Mental Health Board of Trustees
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For The Years Ended June 30, 2009 and 2008

BALANCE SHEETS

The following tables reflect the condensed balance sheets as of June 30, 2009 and 2008:

Condensed Balance Sheets
(In thousands of dollars)

	FY 2009	FY 2008	Dollar Change	Total Percent Change
Current assets	\$ 19,400	\$ 17,789	\$ 1,611	9.1 %
Noncurrent assets	12	23	(11)	(47.8)%
Total Assets	\$ 19,412	\$ 17,812	\$ 1,600	9.0 %
Current liabilities	\$ 294	\$ 611	\$ (317)	(51.9)%
Fund Equity				
Investment in capital assets	10	21	(11)	(52.4)%
Unrestricted	19,108	17,180	1,928	11.2 %
Total Fund Equity	19,118	17,201	1,917	11.1 %
Total Liabilities and Fund Equity	\$ 19,412	\$ 17,812	\$ 1,600	9.0 %

Unrestricted fund equity (the part of fund equity that can be used to finance project services and administrative operations) increased to \$19.1 million.

The components of unrestricted fund equity at June 30, 2009 and 2008, are as follows:

	(In thousands of dollars)	
	FY 2009	FY 2008
Appropriated for projects and partnerships	\$ 8,710	\$ 8,673
Designated for administration	528	561
Designated for future projects	3,000	3,000
Designated for contingencies	687	770
Designated for long-term reserve	3,043	3,433
Unreserved, undesignated	3,140	743
Total Unrestricted Fund Equity	\$ 19,108	\$ 17,180

City of St. Louis Mental Health Board of Trustees
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For The Years Ended June 30, 2009 and 2008

A review of the 2009 balance sheet reveals the following:

Total assets of MHB are \$19.4 million. This includes cash and cash equivalents of \$7.4 million and certificates of deposit of \$11.7 million.

Total liabilities are \$0.3 million and are all current. MHB does not have any long-term debt obligations. The most significant liability is grants payable which total \$0.2 million.

Total fund equity of MHB is \$19.1 million. This consists mostly of unrestricted fund equity and \$10,221 invested in capital assets.

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

OPERATING REVENUES AND EXPENSES

The Agency classifies all operating and non-operating revenues and expenses in the same manner that individual transactions are classified for cash flow purposes under GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*.

The following table reflects the revenues and expenses of MHB's activities for the years ended June 30, 2009 and 2008:

**Condensed Statements of Revenues,
 Expenses, and Changes in Fund Equity
 (In thousands of dollars)**

	FY 2009	FY 2008	Dollar Change	Total Percent Change
Operating Revenues	\$ 12,409	\$ 13,237	\$ (828)	(6.3)%
Operating Expenses	<u>10,492</u>	<u>12,146</u>	<u>(1,654)</u>	<u>(13.6)%</u>
Excess of Operating Revenues Over Expenses	1,917	1,091	826	75.7 %
Beginning Fund Equity	<u>17,201</u>	<u>16,110</u>	<u>1,091</u>	<u>6.8 %</u>
Ending Fund Equity	<u>\$ 19,118</u>	<u>\$ 17,201</u>	<u>\$ 1,917</u>	<u>11.1 %</u>

A review of the 2009 statement of revenues, expenses, and changes in fund equity indicates the most significant component of revenues are tax revenues of \$11.2 million. Property tax revenues represent \$10.4 million of this total. Another major source of revenues is operating grants which consist of federal grants totaling \$0.8 million.

The major expenses relate to projects and grants that provide direct funding to local agencies performing a variety of services in the community.

City of St. Louis Mental Health Board of Trustees
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For The Years Ended June 30, 2009 and 2008

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

MHB and management considered many factors when setting the Fiscal Year (FY) 2010 budget. Factors include the approved property tax rate and the economy. Property tax rates for the upcoming budget year are 9 cents and 19 cents per \$100 assessed valuation for the Mental Health Fund and the Community Children's Services Fund, respectively.

BUDGET INFORMATION

Total revenues are expected to decrease by \$0.5 million in FY 2010 based on property tax rates and anticipated decreases in assessed values of property.

Total expenses are expected to increase by \$1.5 million due to changes in funding of agency contracts.

FINANCIAL CONTACT

The financial report is designed to provide users with a general overview of MHB's finances and demonstrate MHB's accountability. Any questions regarding the report or requests for additional information should be directed to:

Executive Director
City of St. Louis Mental Health Board of Trustees
4144 Lindell Blvd, Suite 300
St. Louis, MO 63108

FINANCIAL STATEMENTS

City of St. Louis Mental Health Board of Trustees
BALANCE SHEETS

ASSETS

	June 30,	
	2009	2008
CURRENT ASSETS		
Cash and cash equivalents	\$ 7,351,525	\$ 5,109,106
Investments	11,713,076	11,316,376
Receivables		
Grants receivable	86,468	346,751
Interest receivable	171,011	267,951
Taxes receivable	77,851	748,376
Total Current Assets	19,399,931	17,788,560
NONCURRENT ASSETS		
Other assets	1,500	2,000
Capital assets, net	10,221	21,446
Total Noncurrent Assets	11,721	23,446
Total Assets	\$ 19,411,652	\$ 17,812,006

LIABILITIES AND FUND EQUITY

CURRENT LIABILITIES		
Accounts payable	\$ 26,269	\$ 28,724
Accrued liabilities	70,322	58,458
Grants payable	197,134	523,671
Total Current Liabilities	293,725	610,853
FUND EQUITY		
Investment in capital assets	10,221	21,446
Unrestricted	19,107,706	17,179,707
Total Fund Equity	19,117,927	17,201,153
Total Liabilities and Fund Equity	\$ 19,411,652	\$ 17,812,006

City of St. Louis Mental Health Board of Trustees
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

	For The Years Ended June 30,	
	2009	2008
Operating Revenues:		
Property taxes	\$ 10,357,639	\$ 10,302,676
Manufacturing and institutional taxes	864,884	768,380
Private grants	-	430,028
Operating grants	754,960	1,082,605
Interest and investment earnings	431,768	653,304
Total Operating Revenues	12,409,251	13,236,993
Operating Expenses:		
Project services	10,039,508	11,740,694
Administration	452,969	405,072
Total Operating Expenses	10,492,477	12,145,766
Excess of Operating Revenues Over Expenses	1,916,774	1,091,227
Fund Equity, Beginning of year	17,201,153	16,109,926
Fund Equity, End of year	\$ 19,117,927	\$ 17,201,153

City of St. Louis Mental Health Board of Trustees
STATEMENTS OF CASH FLOWS

	For The Years Ended June 30,	
	<u>2009</u>	<u>2008</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from property and other taxes	\$ 11,893,549	\$ 10,403,521
Interest received	528,708	590,814
Proceeds from other support	1,015,243	1,868,786
Cash paid for projects	(9,813,971)	(10,896,603)
Cash paid to employees	(752,175)	(730,690)
Cash paid for other operating activities	(232,235)	(296,158)
Net Cash Provided by Operating Activities	<u>2,639,119</u>	<u>939,670</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Net (purchases) sales of investments	(396,700)	2,316,613
Purchase of capital assets	-	(3,163)
Net Cash Provided by (Used in) Investing Activities	<u>(396,700)</u>	<u>2,313,450</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,242,419	3,253,120
CASH AND CASH EQUIVALENTS, Beginning of year	<u>5,109,106</u>	<u>1,855,986</u>
CASH AND CASH EQUIVALENTS, End of year	<u><u>\$ 7,351,525</u></u>	<u><u>\$ 5,109,106</u></u>
RECONCILIATION OF EXCESS OF REVENUES OVER EXPENSES TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Excess of revenues over expenses	\$ 1,916,774	\$ 1,091,227
Adjustments to reconcile excess of revenues over expenses to net cash provided by operating activities:		
Depreciation	11,225	14,900
Change in assets and liabilities:		
(Increase) decrease in receivables	1,027,748	(373,876)
Decrease in other assets	500	-
Increase (decrease) in accounts and grants payable and accrued liabilities	(317,128)	207,419
Net Cash Provided by Operating Activities	<u><u>\$ 2,639,119</u></u>	<u><u>\$ 939,670</u></u>

City of St. Louis Mental Health Board of Trustees
NOTES TO FINANCIAL STATEMENTS
June 30, 2009 and 2008

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Reporting Entity

The City of St. Louis Mental Health Board of Trustees ("MHB") is a public authority which derives its authority from RSMo. 205.975-205.990, effective January 2, 1991. MHB's purpose is to provide services directly and/or by contract with any public facilities or not-for-profit corporations which in turn provide programs and services to promote the mental health of residents of the City of St. Louis, Missouri by enhancing the availability and accessibility of essential community mental health and substance abuse programs. The passage of Proposition K by City of St. Louis voters in November 2004 created the Community Children's Services Fund ("CCSF"). CCSF's focus is to fund a wide range of programs and services which give children in the City of St. Louis a safe environment and opportunities to succeed.

CCSF has been established as a legally separate entity. However, because MHB is effectively the same as the governing body of the CCSF, MHB's ability to significantly influence operations and MHB's accountability for fiscal matters, the CCSF is reported as if it were part of MHB. Separate financial statements for the CCSF are not available.

The City of St. Louis, Missouri (the "City"), has accountability for MHB because it appoints MHB's governing board. As such, MHB is considered a related organization of the City for financial reporting purposes.

MHB is fiscally independent of the City; therefore, the City is not financially accountable for MHB.

Basis of Presentation and Method of Accounting

The financial statements of MHB have been prepared on the accrual basis of accounting.

MHB's financial statements are presented in accordance with the provisions of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Government* (as amended by GASB No. 37). This statement affects the manner in which MHB records transactions and presents financial information. GASB Statement No. 34 also requires that the financial statements be accompanied by a narrative introduction and analytical overview of the entity's financial activities in the form of "management's discussion and analysis."

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

City of St. Louis Mental Health Board of Trustees
NOTES TO FINANCIAL STATEMENTS
June 30, 2009 and 2008

Appropriations

MHB appropriates funds for specific projects and programs to be expended for the following year's program service funding period July 1 to June 30. These funds are to be distributed to various agencies which then provide programs and services to eligible persons of the City of St. Louis.

Compensated Absences

Accumulated unpaid vacation expense and a portion of the Executive Director's sick leave are reported in the period earned and are accrued until used in the government-wide financial statements. All other accrued sick leave is lost upon termination and accordingly is not recorded in the financial statements.

Statements of Cash Flows

For purposes of the statements of cash flows, cash and cash equivalents is defined as all cash and short-term investments with an original maturity of three months or less at the time of purchase.

Components of Fund Equity

Investment in Capital Assets

Investment in capital assets consists of the cost of office furniture, equipment, and leasehold improvements, net of the related accumulated depreciation expense.

Unrestricted

Appropriated for Projects and Partnerships - Funds committed for specific project expenditures and collaborative programs are designated as appropriations. Property tax revenues are disbursed for service projects, grants, programs and purchase of services.

Designated for Administration - Funds designated for administration of projects.

Designated for Future Projects - Funds designated by MHB for services and/or capital projects which have not yet been appropriated for specific agencies/projects.

Designated for Contingencies and Long-term Reserve - MHB has established a fiscal policy which requires maintaining a reserve for emergency or unanticipated needs (contingencies) and a reserve that may be used for unusual expenses or operational shortfalls (long-term reserve). Under the policy MHB shall maintain aggregate contingency and long-term reserve funds of between 25 to 100 percent of annual non-federal expenditures. The policy currently states that the contingency and long-term reserve shall be 7 and 31 percent, respectively, of annual non-federal expenditures.

City of St. Louis Mental Health Board of Trustees
NOTES TO FINANCIAL STATEMENTS
 June 30, 2009 and 2008

Operating Revenues and Expenses

MHB classifies all operating and non-operating revenues and expenses in the same manner that individual transactions are classified for cash flow purposes under GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*.

B. CASH AND INVESTMENTS

Cash and certificates of deposit at June 30, 2009 and 2008 consisted of the following:

	<u>2009</u>		<u>2008</u>	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Certificates of deposit	<u>\$11,713,076</u>	<u>\$11,713,076</u>	\$11,316,376	\$11,316,376
Cash deposits	<u>7,351,525</u>	<u>7,351,525</u>	5,109,106	5,109,106
Total Cash and Cash Equivalents and Investments	<u>\$19,064,601</u>	<u>\$19,064,601</u>	<u>\$16,425,482</u>	<u>\$16,425,482</u>

Included in the accompanying balance sheets as:

	<u>2009</u>	<u>2008</u>
Cash and cash equivalents	<u>\$ 7,351,525</u>	\$ 5,109,106
Investments - current	<u>11,713,076</u>	11,316,376
Total Cash and Cash Equivalents and Investments	<u>\$19,064,601</u>	<u>\$16,425,482</u>

All cash accounts are either covered by federal depository insurance or by collateral held by MHB's agent in MHB's name.

MHB complies with the Missouri Secretary of State Policy on Investments, which permits governmental agencies to invest only in U.S. Government or U.S. Government agency securities.

The certificates of deposit are considered nonnegotiable and are held by MHB's agent in MHB's name. GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, became effective in fiscal year 2005. In accordance with GASB Statement No. 40, MHB must evaluate and disclose common areas of investment risk, when applicable.

City of St. Louis Mental Health Board of Trustees
NOTES TO FINANCIAL STATEMENTS
 June 30, 2009 and 2008

C. CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2009, is as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Furniture and equipment	\$ 41,298	\$ -	\$ -	\$ 41,298
Leasehold improvements	77,179	-	-	77,179
	<u>118,477</u>	<u>-</u>	<u>-</u>	<u>118,477</u>
Less accumulated depreciation	97,031	11,225	-	108,256
Total Capital Assets, Net	<u>\$ 21,446</u>	<u>\$ (11,225)</u>	<u>\$ -</u>	<u>\$ 10,221</u>

Capital asset activity for the year ended June 30, 2008, is as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Furniture and equipment	\$ 38,135	\$ 3,163	\$ -	\$ 41,298
Leasehold improvements	77,179	-	-	77,179
	<u>115,314</u>	<u>3,163</u>	<u>-</u>	<u>118,477</u>
Less accumulated depreciation	82,131	14,900	-	97,031
Total Capital Assets, Net	<u>\$ 33,183</u>	<u>\$ (11,737)</u>	<u>\$ -</u>	<u>\$ 21,446</u>

Depreciation expense totaled \$11,225 and \$14,900 for the years ended June 30, 2009 and 2008, respectively.

D. COMMITMENTS AND CONTINGENCIES

MHB is committed under a lease agreement for its office facilities through December 31, 2009. Lease expense totaled \$36,600 for the years ended June 30, 2009 and 2008, respectively. Future minimum lease payments as of June 30, 2009 are as follows:

Year Ending June 30,	
<u>2010</u>	<u>\$ 18,300</u>

Financial awards from the federal government in the form of grants are subject to special oversights and audits. The results of such audits could result in claims against MHB for disallowed cost. No provisions have been made for any liabilities that may result from such audits since the amounts, if any, cannot be determined.

MHB committed approximately \$10,330,000 to fund programs and service contracts with various organizations for the 2010 fiscal year. The Board of Trustees of MHB approved the commitments during fiscal 2009 board meetings. The payments to the organizations are contingent on the services being performed.

City of St. Louis Mental Health Board of Trustees
NOTES TO FINANCIAL STATEMENTS
 June 30, 2009 and 2008

E. RETIREMENT PLAN

The employees of MHB participate in the Employee's Retirement System of the City of St. Louis. Participation in the Plan is immediate upon employment. MHB contributed the required amounts of \$59,067 and \$68,067 on behalf of its employees in 2009 and 2008, respectively. The City of St. Louis Retirement System is a multi-employer plan and issues a publicly available annual report that includes financial statistics, an actuarial valuation, and the required supplementary information. That report may be obtained by writing to the City of St. Louis Employees' Retirement System, Room 900, 1114 Market St., St. Louis, Missouri, 63101.

F. FUNDING

Since fiscal year 1993, MHB has been funded by tax revenues received from a tax levy of \$.0767 per \$100 of assessed valuation of all taxable personal property, real estate, and manufacturing properties in the City of St. Louis.

In fiscal 2006, MHB began to receive funding for CCSF. These tax revenues are from a tax levy of \$.1752 per \$100 of assessed valuation of all taxable personal property, real estate, and manufacturing properties in the City of St. Louis. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and are payable by December 31.

The City collects the property tax and remits it to MHB. Tax revenues for the years ended June 30, 2009 and 2008 were as follows:

	2009	2008
Real estate tax	\$ 8,169,403	\$ 8,257,688
Personal property tax	2,188,236	2,044,988
Total property tax	10,357,639	10,302,676
Manufacturing tax	743,328	746,356
Institutional tax	121,556	22,024
	\$11,222,523	\$ 11,071,056

Taxes receivable as of June 30, 2009 were as follows:

Tax Years		
2001	\$	9
2002		11
2003		105
2004		195
2005		2,761
2006		11,544
2007		12,600
2008		50,626
Total	\$	77,851

City of St. Louis Mental Health Board of Trustees
NOTES TO FINANCIAL STATEMENTS
 June 30, 2009 and 2008

G. UNRESTRICTED FUND EQUITY

The components of unrestricted fund equity at June 30, 2009 and 2008, are as follows:

	2009	2008
Appropriated for projects and partnerships	\$ 8,709,518	\$ 8,672,851
Designated for administration	527,400	560,400
Designated for future projects	3,000,000	3,000,000
Designated for contingencies	687,163	770,313
Designated for long-term reserve	3,043,149	3,433,394
Unreserved, undesignated	3,140,476	742,749
Total Unrestricted Fund Equity	\$ 19,107,706	\$ 17,179,707



**Independent Auditors' Report
on
Additional Information**

City of St. Louis Mental Health Board of Trustees
St. Louis, Missouri

Our report on our audit of the basic financial statements of the City of St. Louis Mental Health Board of Trustees for the year ending June 30, 2009 appears on page 1. The audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of appropriations is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion on it.

Schmersahl Treloar & Co., PC
November 19, 2009

City of St. Louis Mental Health Board of Trustees
SCHEDULE OF APPROPRIATIONS
 June 30, 2009 and 2008

	2009	2008
22nd Judicial Court	\$ 333,413	\$ 333,475
Addictions Academy - CCFC Partnership	-	5,500
Afterschool Partnership	-	225,000
Aging out of Foster Care Partnership	-	30,000
Almost Home	149,503	-
ARCHS	700,000	-
BJC Behavioral Health Services	480,236	435,282
Big Brothers Big Sisters of Eastern Missouri	153,800	31,642
Boys and Girls Town of Missouri	102,614	127,827
Bridgeway Counseling	402,075	366,419
Bullying Prevention Lutheran/Incarnate Word Partnership	-	50,000
Center for Survivors of Torture & War Trauma	48,245	-
Child Day Care Association	190,583	94,176
Children's Advocacy of Greater St. Louis	292,016	397,442
Community Alternatives	262,972	467,250
Community Women Against Hardship	66,825	-
Covenant House	242,739	250,000
DMH - Adolescent Drug Treatment	-	300,000
Discovering Options	148,098	154,790
Edgewood Children's Center	-	248,475
Employment Connections	396,574	214,594
Epworth Children and Family Services	43,200	-
Family Resource Center	243,115	341,161
Family Support Network	100,065	-
Father's Support Center	192,165	188,394
Foster and Adoptive Care Coalition	80,000	-
Harmony in Life	-	132,801
Hopewell Center	-	205,856
Horizon North Housing, Inc.	58,305	55,929
Humanitri	60,236	-
IMPACT St. Louis	124,671	-
Independence Center	224,736	225,273
Kids in the Middle	234,351	244,864
Kids Hope United	97,784	-
Legal Services of Eastern Missouri	67,500	-
Living Word Apostolic Church	250,000	139,025
Loosen the Leash	120,000	-
Lutheran Family and Children's Services of Missouri	55,381	-
Lutheran Foundation	-	45,000
MRDD	-	35,436
Marion Middle School	75,744	70,815
MERS/Goodwill	114,859	-
Neighborhood Houses	50,096	80,000
North Grand Neighborhood Services	50,096	-
North Side Community Center	196,892	274,405
Nurses for Newborns	117,759	-
Our Little Haven	250,000	343,870
Paraquad	250,000	250,000
Places for People	250,000	250,000
Preferred Family Healthcare	173,616	178,825
Provident	115,540	573,601
Queen of Peace Center	237,414	71,527

City of St. Louis Mental Health Board of Trustees
SCHEDULE OF APPROPRIATIONS
June 30, 2009 and 2008

STL4Kids	-	56,500
St. Louis Crisis Nursery	57,814	-
St. Louis Internship Program	149,474	155,940
St. Louis Lead Prevention Coalition	54,658	-
St. Louis Public School	-	86,000
St. Patrick Center	157,658	51,500
St. Vincent's Home for Children	-	250,000
Sts. Teresa and Bridget Church	91,592	67,360
Stray Dog Theatre	143,184	80,000
United Way	-	50,000
Voices for Children	175,089	129,273
Wesley House	76,831	67,624
YMCA	-	240,000
	<u>\$ 8,709,518</u>	<u>\$ 8,672,851</u>