

CITY OF ST. LOUIS MENTAL HEALTH BOARD OF TRUSTEES
FINANCIAL STATEMENTS, REQUIRED SUPPLEMENTAL
INFORMATION, AND ADDITIONAL INFORMATION
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009
AND
INDEPENDENT AUDITOR'S REPORT

Contents

	<u>Page</u>
Independent Auditors' Report	1 - 2
Required Supplemental Information	
Management's Discussion and Analysis (Unaudited)	3 - 6
Financial Statements	
Balance Sheets	7
Statements of Revenues, Expenses, and Changes in Fund Equity	8
Statements of Cash Flows	9
Notes to Financial Statements	10 - 15
Additional Information	
Independent Auditors' Report on Additional Information	16
Schedule of Appropriations	17 - 18



Independent Auditors' Report

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

We have audited the balance sheets; statements of revenues, expenses, and changes in fund equity; and the statements of cash flows of the City of St. Louis Mental Health Board of Trustees (Mental Health Board), as of and for the years ended June 30, 2010 and 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 audits.

We conducted our audits 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 statements referred to above present fairly, in all material respects, the financial position of the Mental Health Board as of June 30, 2010 and 2009, and the results of its operations and its cash flows for the years 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 18, 2010 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 assessing the results of our audits.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Arthur G. Trelan & Co., PC

November 18, 2010
St. Louis, Missouri

City of St. Louis Mental Health Board of Trustees
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For The Years Ended June 30, 2010 and 2009

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 years that ended on June 30, 2010 and 2009. Please read it in conjunction with the financial statements that follow this section.

FINANCIAL HIGHLIGHTS

- MHB's net equity increased \$1.06 million or 5.5%.
- MHB's revenues exceeded budget for the year by \$0.18 million or 1.5% due to higher than expected tax revenues. Actual expenses were \$0.88 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*, as amended by GASB Statement No. 37. 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. In 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, 2010 and 2009

BALANCE SHEETS

The following tables reflect the condensed balance sheets as of June 30, 2010 and 2009:

Condensed Balance Sheets
(In thousands of dollars)

	FY 2010	FY 2009	Dollar Change	Total Percent Change
Current assets	\$ 20,550	\$ 19,400	\$ 1,150	5.9 %
Noncurrent assets	3	12	(9)	(75.0)%
Total Assets	\$ 20,553	\$ 19,412	\$ 1,141	5.9 %
Current liabilities	\$ 375	\$ 294	\$ 81	27.6 %
Fund Equity				
Investment in capital assets	2	10	(8)	(80.0)%
Unrestricted	20,176	19,108	1,068	5.6 %
Total Fund Equity	20,178	19,118	1,060	5.5 %
Total Liabilities and Fund Equity	\$ 20,553	\$ 19,412	\$ 1,141	5.9 %

Unrestricted fund equity (the part of fund equity that can be used to finance project services and administrative operations) increased to \$20.2 million.

The components of unrestricted fund equity at June 30, 2010 and 2009, are as follows:

	(In thousands of dollars)	
	FY 2010	FY 2009
Appropriated for projects and partnerships	\$ 8,945	\$ 8,710
Designated for administration	495	528
Designated for future projects	3,000	3,000
Designated for contingencies	735	687
Designated for long-term reserve	3,254	3,043
Unreserved, undesignated	3,747	3,140
Total Unrestricted Fund Equity	\$ 20,176	\$ 19,108

City of St. Louis Mental Health Board of Trustees
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For The Years Ended June 30, 2010 and 2009

A review of the 2010 balance sheet reveals the following:

Total assets of MHB are \$20.6 million. This includes cash and cash equivalents of \$20.3 million.

Total liabilities are \$0.4 million and are all current. MHB does not have any long-term debt obligations. The most significant liability is grants payable which total \$0.3 million.

Total fund equity of MHB is \$20.2 million. This consists mostly of unrestricted fund equity and \$2,098 invested in capital assets.

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

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*.

The following table reflects the revenues and expenses of MHB's activities for the years ended June 30, 2010 and 2009:

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

	FY 2010	FY 2009	Dollar Change	Total Percent Change
Operating Revenues	\$ 12,135	\$ 12,409	\$ (274)	(2.2)%
Operating Expenses	<u>11,075</u>	<u>10,492</u>	<u>583</u>	<u>5.6 %</u>
Excess of Operating Revenues Over Expenses	1,060	1,917	(857)	(44.7)%
Beginning Fund Equity	<u>19,118</u>	<u>17,201</u>	<u>1,917</u>	<u>11.1 %</u>
Ending Fund Equity	<u>\$ 20,178</u>	<u>\$ 19,118</u>	<u>\$ 1,060</u>	<u>5.5 %</u>

A review of the 2010 statement of revenues, expenses, and changes in fund equity indicates the most significant component of revenues are tax revenues of \$11.4 million. Property tax revenues represent \$10.6 million of this total. Another major source of revenues is operating grants which consist of federal grants totaling \$0.6 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, 2010 and 2009

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

MHB and management considered many factors when setting the Fiscal Year 2011 budget. Factors include the approved property tax rate and the economy. Property tax rates for the upcoming budget year are 8.23 cents and 18.8 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 \$0.2 million in 2011 based on property tax rates and anticipated decreases in assessed values of property.

Total expenses are expected to increase by \$0.8 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,	
	2010	2009
CURRENT ASSETS		
Cash and cash equivalents	\$ 20,288,514	\$ 7,351,525
Investments	-	11,713,076
Receivables		
Grants receivable	129,892	86,468
Interest receivable	-	171,011
Taxes receivable	89,057	77,851
Advances to agencies	42,458	-
Total Current Assets	20,549,921	19,399,931
NONCURRENT ASSETS		
Other assets	1,500	1,500
Capital assets, net	2,098	10,221
Total Noncurrent Assets	3,598	11,721
 Total Assets	 \$ 20,553,519	 \$ 19,411,652

LIABILITIES AND FUND EQUITY

CURRENT LIABILITIES		
Accounts payable	\$ 30,391	\$ 26,269
Accrued liabilities	90,513	70,322
Grants payable	254,019	197,134
Total Current Liabilities	374,923	293,725
FUND EQUITY		
Investment in capital assets	2,098	10,221
Unrestricted	20,176,498	19,107,706
Total Fund Equity	20,178,596	19,117,927
 Total Liabilities and Fund Equity	 \$ 20,553,519	 \$ 19,411,652

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

	For The Years Ended June 30,	
	2010	2009
Operating Revenues:		
Property taxes	\$ 10,561,579	\$ 10,357,639
Manufacturing and institutional taxes	808,911	864,884
Operating grants	571,729	754,960
Interest and investment earnings	193,192	431,768
Total Operating Revenues	12,135,411	12,409,251
Operating Expenses:		
Project services	10,640,221	10,039,508
Administration	434,521	452,969
Total Operating Expenses	11,074,742	10,492,477
Excess of Operating Revenues Over Expenses	1,060,669	1,916,774
Fund Equity, Beginning of year	19,117,927	17,201,153
Fund Equity, End of year	\$ 20,178,596	\$ 19,117,927

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

	For The Years Ended June 30,	
	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from property and other taxes	\$ 11,359,284	\$ 11,893,549
Interest received	364,203	528,708
Proceeds from other support	485,848	1,015,243
Cash paid for projects	(10,025,241)	(9,813,971)
Cash paid to employees	(752,656)	(752,175)
Cash paid for other operating activities	(207,525)	(232,235)
Net Cash Provided by Operating Activities	1,223,913	2,639,119
CASH FLOWS FROM INVESTING ACTIVITIES		
Net sales (purchases) of investments	11,713,076	(396,700)
Net Cash Provided by (Used in) Investing Activities	11,713,076	(396,700)
NET INCREASE IN CASH AND CASH EQUIVALENTS	12,936,989	2,242,419
CASH AND CASH EQUIVALENTS, Beginning of year	7,351,525	5,109,106
CASH AND CASH EQUIVALENTS, End of year	\$ 20,288,514	\$ 7,351,525
RECONCILIATION OF EXCESS OF REVENUES OVER EXPENSES TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Excess of revenues over expenses	\$ 1,060,669	\$ 1,916,774
Adjustments to reconcile excess of revenues over expenses to net cash provided by operating activities:		
Depreciation	8,123	11,225
Change in assets and liabilities:		
Decrease in receivables and advances to agencies	73,923	1,027,748
Decrease in other assets	-	500
Increase (decrease) in accounts and grants payable and accrued liabilities	81,198	(317,128)
Net Cash Provided by Operating Activities	\$ 1,223,913	\$ 2,639,119

City of St. Louis Mental Health Board of Trustees
NOTES TO FINANCIAL STATEMENTS
June 30, 2010 and 2009

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 uses Mental Health Fund ("MHF") receipts 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 Governments* (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, 2010 and 2009

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 in the accompanying financial statements until used. 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 and 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, 2010 and 2009

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, 2010 and 2009 consisted of the following:

	<u>2010</u>		<u>2009</u>	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Certificates of deposit	\$ -	\$ -	\$ 11,713,076	\$ 11,713,076
Cash deposits	<u>20,288,514</u>	<u>20,288,514</u>	<u>7,351,525</u>	<u>7,351,525</u>
Total Cash and Cash Equivalents and Investments	<u>\$20,288,514</u>	<u>\$ 20,288,514</u>	<u>\$ 19,064,601</u>	<u>\$ 19,064,601</u>

Included in the accompanying balance sheets as:

	<u>2010</u>	<u>2009</u>
Cash and cash equivalents	<u>\$ 20,288,514</u>	\$ 7,351,525
Investments - current	<u>-</u>	<u>11,713,076</u>
Total Cash and Cash Equivalents and Investments	<u>\$ 20,288,514</u>	<u>\$ 19,064,601</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. In accordance with GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, 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, 2010 and 2009

C. CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2010, 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	108,256	8,123	-	116,379
Total Capital Assets, Net	<u>\$ 10,221</u>	<u>\$ (8,123)</u>	<u>\$ -</u>	<u>\$ 2,098</u>

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>

Depreciation expense totaled \$8,123 and \$11,225 for the years ended June 30, 2010 and 2009, respectively.

D. COMMITMENTS AND CONTINGENCIES

MHB is committed under a lease agreement for its office facilities through December 31, 2012. Lease expense totaled \$37,332 and \$36,600 for the years ended June 30, 2010 and 2009, respectively. Future minimum lease payments as of June 30, 2010 are as follows:

<u>Year Ending June 30,</u>	
2011	\$ 38,064
2012	38,064
2013	<u>19,032</u>
	<u>\$ 95,160</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.

City of St. Louis Mental Health Board of Trustees
NOTES TO FINANCIAL STATEMENTS
 June 30, 2010 and 2009

MHB committed approximately \$10,400,000 to fund programs and service contracts with various organizations for the 2011 fiscal year. The Board of Trustees of MHB approved the commitments during fiscal 2010 board meetings. The payments to the organizations are contingent on the services being performed.

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 \$59,071 and \$59,067 on behalf of its employees in 2010 and 2009, 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

Major funding for MHB is from tax revenues received from a tax levy that authorizes maximum rates of \$.09 and \$.19 per \$100 for the MHF and the CCSF, respectively, of assessed valuation of all taxable personal property, real estate, and manufacturing properties in the City of St. Louis.

Tax levy rates of \$.08 and \$.1827, respectively for MHF and CCSF were established for fiscal year 2010. 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, 2010 and 2009 were as follows:

	<u>2010</u>	<u>2009</u>
Real estate tax	\$ 8,468,900	\$ 8,169,403
Personal property tax	2,092,679	2,188,236
Total property tax	<u>10,561,579</u>	<u>10,357,639</u>
Manufacturing tax	799,043	743,328
Institutional tax	9,868	121,556
	<u>\$11,370,490</u>	<u>\$ 11,222,523</u>

City of St. Louis Mental Health Board of Trustees
NOTES TO FINANCIAL STATEMENTS
 June 30, 2010 and 2009

Taxes receivable as of June 30, 2010 were as follows:

Tax Years	
2002	\$ 5
2003	2
2004	80
2005	518
2006	3,214
2007	17,974
2008	15,662
2009	51,602
Total	<u>\$ 89,057</u>

G. UNRESTRICTED FUND EQUITY

The components of unrestricted fund equity at June 30, 2010 and 2009, are as follows:

	<u>2010</u>	<u>2009</u>
Appropriated for projects and partnerships	\$ 8,944,860	\$ 8,709,518
Designated for administration	495,000	527,400
Designated for future projects	3,000,000	3,000,000
Designated for contingencies	734,729	687,163
Designated for long-term reserve	3,253,801	3,043,149
Unreserved, undesignated	3,748,108	3,140,476
Total Unrestricted Fund Equity	<u>\$ 20,176,498</u>	<u>\$ 19,107,706</u>



**Independent Auditors' Report
on
Additional Information**

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

Our audits were 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 18, 2010

City of St. Louis Mental Health Board of Trustees
SCHEDULE OF APPROPRIATIONS
 June 30, 2010 and 2009

	2010	2009
22nd Judicial Court	\$ 324,350	\$ 333,413
Afterschool Partnership	225,000	-
Aging out of Foster Care Partnership	30,000	-
Almost Home	152,922	149,503
ARCHS	540,000	700,000
BJC Behavioral Health Services	47,388	480,236
Big Brothers Big Sisters of Eastern Missouri	153,800	153,800
Bi-Lingual International Assistant Services	115,508	-
Boys and Girls Town of Missouri	95,504	102,614
Bridgeway Counseling	207,360	402,075
Bullying Prevention Lutheran/Incarnate Word Partnership	25,000	-
Catholic Family Services	25,000	-
Center for Survivors of Torture & War Trauma	74,548	48,245
Child Day Care Association	195,305	190,583
Children's Advocacy of Greater St. Louis	292,016	292,016
Community Alternatives	705,021	262,972
City of St. Louis, Department of Human Services	199,701	-
Committed Caring Faith Communities	4,000	-
Community Women Against Hardship	63,051	66,825
Community Mini Grants Lutheran Foundation/Incarnate Word Partnership	11,500	-
Covenant House	355,391	242,739
Discovering Options	76,039	148,098
Employment Connections	378,472	396,574
Epworth Children and Family Services	43,103	43,200
Family Care Health Centers	158,000	-
Family Resource Center	248,697	243,115
Family Support Network	102,632	100,065
Father's Support Network	196,761	192,165
Foster and Adoptive Care Coalition	77,215	80,000
Fostering Faithful Families	5,000	-
Grace Hill Neighborhood Health Centers, Inc.	150,000	-
Happenings 4 Youth - STL4Kids	20,000	-
Horizon North Housing	60,074	58,305
Humanitri	60,228	60,236
IMPACT St. Louis	128,113	124,671
Independence Center	182,097	224,736
International Institute of Metropolitan St. Louis	50,000	-
Kids Hope United	-	97,784
Kids in the Middle	268,866	234,351
Legal Services of Eastern Missouri	69,000	67,500
Living Word Apostolic Church	127,798	250,000
Loosen the Leash	120,000	120,000
Lutheran Family and Children's Services of Missouri	56,876	55,381
Marion Middle School	77,789	75,744
MERS/Goodwill	85,099	114,859
Neighborhood Houses	50,726	50,096
Non-Public Schools Mini Grants Lutheran Foundation/Incarnate Word Foundation Partnership	8,000	-
North Grand Neighborhood Services	51,425	50,096
North Side Community Center	197,215	196,892
Nurses for Newborns	101,548	117,759

City of St. Louis Mental Health Board of Trustees
SCHEDULE OF APPROPRIATIONS
 June 30, 2010 and 2009

Our Hope United	92,035	-
Our Little Haven	220,000	250,000
Paraquad	-	250,000
Places for People	175,000	250,000
Preferred Family Healthcare	520,000	173,616
Provident	-	115,540
Queen of Peace Center	161,959	237,414
Society of St. Vincent dePaul	75,076	-
Stray Dog Theatre	-	143,184
St. Louis Crisis Nursery	96,085	57,814
St. Louis Internship Program	-	149,474
St. Louis Lead Prevention Coalition	-	54,658
St. Patrick Center	124,000	157,658
Sts. Teresa and Bridget Church	24,896	91,592
United Way	205,000	-
Voices for Children	178,908	175,089
Wesley House	78,763	76,831
	<u>\$ 8,944,860</u>	<u>\$ 8,709,518</u>