

**CITY OF ST. LOUIS MENTAL HEALTH BOARD OF TRUSTEES**

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

**FOR THE YEARS ENDED  
JUNE 30, 2011 AND 2010**

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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 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, 2011 and 2010, 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 and assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audits provide 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, 2011 and 2010, 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 17, 2011 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 audits 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.

*Shmersahl Treloar & Co., PC*

November 17, 2011  
St. Louis, Missouri

City of St. Louis Mental Health Board of Trustees  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
For The Years Ended June 30, 2011 and 2010

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, 2011 and 2010. Please read it in conjunction with the financial statements that follow this section.

**FINANCIAL HIGHLIGHTS**

- MHB's net equity increased by \$2.36 million or 11.7%.
- MHB's revenues exceeded budget for the year by \$0.83 million or 7% due to higher than expected tax revenues. Actual expenses were \$1.53 million less than budgeted expenses.
- MHB's revenues from federal grant awards increased by \$0.37 million over the prior year or 65%, primarily due to the grant awarded by the Substance Abuse and Mental Health Services Administration of the Department of Health and Human Services. This is a 5 year award totaling \$734,500 each year through September 2015.

**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, 2011 and 2010

**BALANCE SHEETS**

The following tables reflect the condensed balance sheets as of June 30, 2011 and 2010:

**Condensed Balance Sheets**  
(In thousands of dollars)

	FY 2011	FY 2010	Dollar Change	Total Percent Change
Current assets	\$ 12,745	\$ 20,550	\$ (7,805)	
Noncurrent assets	10,195	3	10,192	
<b>Total Assets</b>	<u>\$ 22,940</u>	<u>\$ 20,553</u>	<u>\$ 2,387</u>	<u>11.6 %</u>
Current liabilities	\$ 403	\$ 375	\$ 28	
<b>Total Liabilities</b>	<u>403</u>	<u>375</u>	<u>28</u>	<u>7.5 %</u>
Fund Equity				
Investment in capital assets	-	2	(2)	
Unrestricted	22,537	20,176	2,361	
<b>Total Fund Equity</b>	<u>22,537</u>	<u>20,178</u>	<u>2,359</u>	<u>11.7 %</u>
<b>Total Liabilities and     Fund Equity</b>	<u>\$ 22,940</u>	<u>\$ 20,553</u>	<u>\$ 2,387</u>	<u>11.6 %</u>

Unrestricted fund equity (the part of fund equity that can be used to finance project services and administrative operations) increased to \$22.5 million.

The components of unrestricted fund equity at June 30, 2011 and 2010, are as follows:

	(In thousands of dollars)	
	FY 2011	FY 2010
Appropriated for grants, projects and partnerships	\$ 9,210	\$ 8,945
Designated for administration	486	495
Designated for future projects	3,000	3,000
Designated for contingencies	659	735
Designated for long-term reserve	2,921	3,254
Unreserved, undesignated	6,262	3,747
<b>Total Unrestricted Fund Equity</b>	<u>\$ 22,538</u>	<u>\$ 20,176</u>

City of St. Louis Mental Health Board of Trustees  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
For The Years Ended June 30, 2011 and 2010

A review of the 2011 balance sheet reveals the following:

Total assets of MHB are \$22.9 million. This includes cash and cash equivalents of \$7.1 million and investments of \$15.5 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 \$22.5 million. This consists mostly of unrestricted fund equity.

**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, 2011 and 2010:

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

	FY 2011	FY 2010	Dollar Change	Total Percent Change
Operating Revenues	\$ 12,720	\$ 12,135	\$ 585	4.8 %
Operating Expenses	10,361	11,075	(714)	(6.4)%
Excess of Operating Revenues Over Expenses	2,359	1,060	1,299	122.5 %
Beginning Fund Equity	20,178	19,118	1,060	5.5 %
Ending Fund Equity	<u>\$ 22,537</u>	<u>\$ 20,178</u>	<u>\$ 2,359</u>	<u>11.7 %</u>

A review of the 2011 statement of revenues, expenses, and changes in fund equity indicates the most significant component of revenues are tax revenues of \$11.7 million. Property tax revenues represent \$10.9 million of this total.

Another major source of revenues is operating grants which consist of federal grants totaling \$0.9 million. In July 2010, MHB was awarded approximately \$0.7 million by the Substance Abuse and Mental Health Services Administration of the Department of Health and Human Services under the St. Louis Partnership for Mental Health and Housing Transformation grant. The grant period is from September 30, 2010 through September 30, 2015. In 2011, the expenditures under this grant totaled approximately \$0.4 million.

Other 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  
**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY**

	For The Years Ended	
	June 30,	
	<u>2011</u>	<u>2010</u>
Operating Revenues:		
Property taxes	\$ 10,863,563	\$ 10,561,579
Manufacturing and institutional taxes	822,631	808,911
Operating grants	942,724	571,729
Interest earnings	91,351	193,192
Total Operating Revenues	<u>12,720,269</u>	<u>12,135,411</u>
Operating Expenses:		
Project services	9,944,195	10,640,221
Administration	417,289	434,521
Total Operating Expenses	<u>10,361,484</u>	<u>11,074,742</u>
Excess of Operating Revenues Over Expenses	2,358,785	1,060,669
Fund Equity, Beginning of year	<u>20,178,596</u>	<u>19,117,927</u>
Fund Equity, End of year	<u>\$ 22,537,381</u>	<u>\$ 20,178,596</u>



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

	For The Years Ended June 30,	
	2011	2010
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from property and other taxes	\$ 11,689,417	\$ 11,359,284
Interest received	91,351	364,203
Proceeds from other support	852,265	485,848
Cash paid for projects	(9,386,731)	(10,025,241)
Cash paid for salaries and employee benefits	(724,587)	(752,656)
Cash paid for other operating activities	(220,380)	(207,525)
Net Cash Provided by Operating Activities	2,301,335	1,223,913
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net (purchases) sales of investments	(15,517,201)	11,713,076
Net Cash Provided by (Used in) Investing Activities	(15,517,201)	11,713,076
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(13,215,866)	12,936,989
<b>CASH AND CASH EQUIVALENTS, Beginning of year</b>	20,288,514	7,351,525
<b>CASH AND CASH EQUIVALENTS, End of year</b>	\$ 7,072,648	\$ 20,288,514
 <b>RECONCILIATION OF EXCESS OF REVENUES OVER EXPENSES TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Excess of revenues over expenses	\$ 2,358,785	\$ 1,060,669
Adjustments to reconcile excess of revenues over expenses to net cash provided by operating activities:		
Depreciation	1,957	8,123
Change in assets and liabilities:		
Increase in grants receivable	(88,893)	(43,424)
Decrease in interest receivable	-	171,011
(Increase) decrease in taxes receivable	3,223	(11,206)
Increase in advances to agencies	(1,566)	(42,458)
Increase (decrease) in accounts payable and accrued liabilities	(26,660)	24,313
Increase in grants payable	54,489	56,885
Net Cash Provided by Operating Activities	\$ 2,301,335	\$ 1,223,913

City of St. Louis Mental Health Board of Trustees  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2011 and 2010

**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 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, 2011 and 2010

**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 accompanying 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 Grants, Projects and Partnerships - Funds committed for specific grants and project expenditures and collaborative programs are designated as appropriations.

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, 2011 and 2010

**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*.

**Reclassifications**

Certain accounts in the 2010 financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

**B. CASH AND INVESTMENTS**

MHB accounts for its investments in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Under GASB Statement No. 31, investments are presented at fair value, excluding investments in certain debt instruments with remaining maturity of one year or less at time of purchase, which are reported at amortized cost.

Cash and investments at June 30, 2011 and 2010, consisted of the following:

	<u>2011</u>		<u>2010</u>	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Certificates of deposit	\$15,517,201	\$15,517,201	\$ -	\$ -
Cash deposits	<u>7,072,648</u>	<u>7,072,648</u>	<u>20,288,514</u>	<u>20,288,514</u>
Total Cash and Cash Equivalents and Investments	<u>\$22,589,849</u>	<u>\$22,589,849</u>	<u>\$20,288,514</u>	<u>\$20,288,514</u>

Included in the accompanying balance sheets as:

	<u>2011</u>	<u>2010</u>
Cash and cash equivalents	\$ 7,072,648	\$ 20,288,514
Investments - current	5,323,481	-
Investments - noncurrent	<u>10,193,720</u>	<u>-</u>
Total Cash and Cash Equivalents and Investments	<u>\$22,589,849</u>	<u>\$20,288,514</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.

City of St. Louis Mental Health Board of Trustees  
**NOTES TO FINANCIAL STATEMENTS**  
 June 30, 2011 and 2010

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.

**C. CHANGES IN CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2011, is as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	\$ 41,298	\$ -	\$ -	\$ 41,298
Leasehold improvements	77,179	-	-	77,179
	118,477	-	-	118,477
Less accumulated depreciation	116,379	1,957	-	118,336
Total Capital Assets, Net	<u>\$ 2,098</u>	<u>\$ (1,957)</u>	<u>\$ -</u>	<u>\$ 141</u>

Capital asset activity for the year ended June 30, 2010, is as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Furniture and equipment	\$ 41,298	\$ -	\$ -	\$ 41,298
Leasehold improvements	77,179	-	-	77,179
	118,477	-	-	118,477
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>

Depreciation expense totaled \$1,957 and \$8,123 for the years ended June 30, 2011 and 2010, respectively.

**D. COMMITMENTS AND CONTINGENCIES**

MHB is committed under a lease agreement for its office facilities through December 31, 2012. Lease expense totaled \$38,064 and \$37,332 for the years ended June 30, 2011 and 2010, respectively. Future minimum lease payments as of June 30, 2011, are as follows:

Year Ending June 30,	
2012	\$ 38,064
2013	19,032
	<u>\$ 57,096</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, 2011 and 2010

MHB committed approximately \$9,209,000 to fund programs and service contracts with various organizations for fiscal 2012. The Board of Trustees of MHB approved the commitments during fiscal 2011 board meetings. The payments to the organizations are contingent on the services being performed.

Also, in April 2011, MHB committed approximately \$410,000 to fund renovation of subsidized housing for persons with serious mental illness and those completing substance abuse treatment.

In January 2010, MHB established a Housing Acquisition Initiative ("Housing Project") in order to increase the quality and quantity of housing available for persons with serious mental illness and those completing substance abuse treatment who need subsidized housing. Three agencies (the "Agencies") had been approved to receive support from the funds allocated by MHB for the Housing Project. As a part of the Housing Project, MHB committed to provide 10 year forgivable loans for the total amount of \$669,000 to the Agencies. The proceeds of these loans will be used to finance renovation and improvement of the residential properties, which are owned by the Agencies, into affordable housing for the mentally ill. On each one year anniversary of the loans, one tenth of the outstanding principal balance, plus all accrued interest at 4 percent, will be forgiven. Also, upon the maturity date of the loan, the remaining principal balance and accrued interest shall be deemed satisfied and discharged. The loans mature in April and August 2021 (Note H).

**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 \$59,767 and \$59,071 on behalf of its employees in 2011 and 2010, 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 \$0.09 and \$0.19 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 \$0.0823 and \$0.188, respectively for MHF and CCSF were established for fiscal year 2011. 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.

City of St. Louis Mental Health Board of Trustees  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2011 and 2010

The City collects the property tax and remits it to MHB. Tax revenues for the years ended June 30, 2011 and 2010, were as follows:

	<u>2011</u>	<u>2010</u>
Real estate tax	\$ 8,895,413	\$ 8,468,900
Personal property tax	<u>1,968,150</u>	<u>2,092,679</u>
Total property tax	10,863,563	10,561,579
Manufacturing tax	810,669	799,043
Institutional tax	<u>11,962</u>	<u>9,868</u>
	<u>\$ 11,686,194</u>	<u>\$ 11,370,490</u>

**G. UNRESTRICTED FUND EQUITY**

The components of unrestricted fund equity at June 30, 2011 and 2010, are as follows:

	<u>2011</u>	<u>2010</u>
Appropriated for grants, projects and partnerships	\$ 9,209,524	\$ 8,944,860
Designated for administration	486,000	495,000
Designated for future projects	3,000,000	3,000,000
Designated for contingencies	659,492	734,729
Designated for long-term reserve	2,920,605	3,253,801
Unreserved, undesignated	<u>6,261,619</u>	<u>3,748,108</u>
Total Unrestricted Fund Equity	<u>\$ 22,537,240</u>	<u>\$ 20,176,498</u>

**H. SUBSEQUENT EVENTS**

MHB has evaluated subsequent events through November 17, 2011, the date the financial statements were available to be issued.

In September and October 2011, MHB funded approximately \$299,000 under the loan agreements to two Agencies.



**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 17, 2011



City of St. Louis Mental Health Board of Trustees  
**SCHEDULE OF APPROPRIATIONS**  
 June 30, 2011 and 2010

**Appropriations for Grants and Partnerships**

	<u>2011</u>	<u>2010</u>
22nd Judicial Court	\$ 425,343	\$ 324,350
Afterschool Partnership	225,000	225,000
Aging out of Foster Care Partnership	30,000	30,000
Almost Home	150,000	152,922
ARCHS	587,000	540,000
BJC Behavioral Health Services	46,086	47,388
Big Brothers Big Sisters of Eastern Missouri	153,800	153,800
Bi-Lingual International Assistant Services	66,800	115,508
Boys and Girls Town of Missouri	92,000	95,504
Bridgeway Counseling	-	207,360
Bullying Prevention Lutheran/Incarinate Word Partnership	25,000	25,000
Catholic Family Services	-	25,000
Center for Survivors of Torture & War Trauma	38,744	74,548
Child Day Care Association	199,222	195,305
Children's Advocacy of Greater St. Louis	87,231	292,016
Community Alternatives	-	705,021
City of St. Louis, Department of Human Services	195,817	199,701
College Bound - Lutheran Foundation	52,253	-
Committed Caring Faith Communities	12,000	4,000
Community Women Against Hardship	63,000	63,051
Community Mini Grants Lutheran Foundation/Incarinate Word Partnership	11,500	11,500
Covenant House	355,393	355,391
DMH - Adolescent Drug Treatment	300,000	-
Discovering Options	77,528	76,039
Employment Connection	386,030	378,472
Epworth Children and Family Services	43,965	43,103
Family Care Health Centers	161,160	158,000
Family Resource Center	253,359	248,697
Family Support Network	104,698	102,632
Father's Support Center	198,000	196,761
Foster and Adoptive Care Coalition	78,764	77,215
Fostering Faithful Families	5,000	5,000
Funders Group - Support for Vision for Children at Risk	25,000	-
Grace Hill Neighborhood Health Centers, Inc.	150,000	150,000
Happenings 4 Youth - STL4Kids	-	20,000
Horizon North Housing	59,000	60,074
Humanitri	61,440	60,228
IMPACT St. Louis	-	128,113
Independence Center	185,601	182,097
International Institute of Metropolitan St. Louis	-	50,000
Kids in the Middle	245,495	268,866
Legal Services of Eastern Missouri	70,370	69,000
Living Word Apostolic Church	-	127,798
Loosen the Leash	121,139	120,000
Lutheran Family and Children's Services of Missouri	58,013	56,876
Marion Middle School	78,221	77,789
Maternal, Child and Family Health Coalition	96,275	-
Mayor's Community Service Team	27,000	-

City of St. Louis Mental Health Board of Trustees  
**SCHEDULE OF APPROPRIATIONS**  
 June 30, 2011 and 2010

MERS/Goodwill	54,813	85,099
Neighborhood Houses	50,026	50,726
Non-Public Schools Mini Grants	5,200	8,000
North Grand Neighborhood Services	52,671	51,425
North Side Community Center	199,238	197,215
Nurses for Newborns	100,520	101,548
One Hope United	93,858	92,035
Our Little Haven	222,000	220,000
Places for People	890,017	175,000
Preferred Family Healthcare	220,000	520,000
Queen of Peace Center	165,203	161,959
Society of St. Vincent dePaul	76,577	75,076
St. Louis Crisis Nursery	79,438	96,085
St. Patrick Center	126,480	124,000
Sts. Teresa and Bridget Church	25,400	24,896
United Way	130,000	205,000
Urban Expressions - Holy Trinity Church	5,000	-
Voices for Children	180,137	178,908
Wesley House	78,664	78,763
<b>Total appropriated for grants and partnerships:</b>	<b><u>\$ 8,357,489</u></b>	<b><u>\$ 8,944,860</u></b>

**Appropriations for Capital Improvements Projects**

	<b>2011</b>	<b>2010</b>
Annie Malone Children and Family Ctr	\$ 18,262	\$ -
Big Brothers Big Sisters of Eastern Missouri	56,814	-
Boys Hope Girls Hope	3,936	-
Bridgeway Behavioral Health	16,120	-
Center for Survivors of Torture & War Trauma	2,400	-
Covenant House	102,215	-
Employment Connection	100,000	-
Family Court-Juvenile Division	25,634	-
Family Resource Center	20,493	-
Humanitri	134,785	-
Neighborhood Houses	17,446	-
New Beginnings C-STAR, Inc.	16,716	-
North Grand Neighborhood Services	21,668	-
North Side Community Center	22,721	-
Nurses for Newborns	6,394	-
Our Lady's Inn	19,860	-
Places for People	92,960	-
Preferred Family Healthcare	25,831	-
Queen of Peace Center	19,840	-
Shalom House	12,016	-
South Side Day Nursery	16,195	-
St. Patrick Center	20,188	-
Sts. Teresa and Bridget Church	49,852	-
The Women's Safe House	8,972	-
Voices for Children	20,717	-
<b>Total appropriated for capital improvement projects:</b>	<b><u>\$ 852,035</u></b>	<b><u>\$ -</u></b>
<b>Total appropriated for grants, projects and partnerships:</b>	<b><u>\$ 9,209,524</u></b>	<b><u>\$ -</u></b>