



# Financial Statements

For the Period Ending August 31, 2022  
Fiscal Year 2022  
September 1, 2021 to August 31, 2022

**Audited**  
**Autism Treatment Center, Inc.**

**Anna Hundley, Executive Director**  
**Nancy Taylor, CFO**

February 13, 2023

**Autistic Treatment Center, Inc.**

**INCOME STATEMENT  
Audited Combined Operations  
For the Twelve Months Ending Wednesday, August 31, 2022**

	August FY 2022 Actual	August FY 2022 Budget	YTD FY 2022 Actual	YTD FY 2022 Budget	August FY 2021 Actual	YTD FY 2021 Actual
<b>Income Statement</b>						
<i>Revenue:</i>						
School Districts	\$350,407	\$338,208	\$4,110,745	\$4,058,518	\$337,464	\$4,704,888
Consumer Fees	22,615	22,536	266,566	270,399	14,375	174,573
Private Pay	17,417	17,416	209,000	208,992	17,417	200,000
Diagnostics	750	0	6,800	0	0	12,154
Contractual Allowance	0	0	0	0	0	(4,323)
ABA Therapy	245,030	169,458	2,508,492	2,033,562	198,992	1,958,647
Contractual Allowance-ABA	(39,702)	0	(375,707)	0	73,148	(259,069)
OT, PT & ST Therapy	198,759	66,851	1,853,301	802,215	222,382	2,156,685
Contractual Allowance-OTPTST	(129,517)	0	(1,121,355)	0	(88,722)	(1,299,121)
State	651,852	721,302	8,200,107	8,533,089	684,284	8,031,595
Donations, Unrestricted	36,718	21,676	267,525	260,123	19,678	217,381
Special Events	781	4,163	71,065	50,000	0	(302)
Endowment	100	5,707	43,105	68,484	100	48,022
Donations, Restricted	77,118	38,781	590,964	465,361	140,690	1,367,394
In Kind Donations	(2,160)	0	42,560	0	0	11,953
Employment Services	286	0	1,925	0	98	371
Other Income	12,014	12,337	152,200	148,000	11,996	636,896
<b>Total Income</b>	<b>\$1,442,468</b>	<b>\$1,418,435</b>	<b>\$16,827,293</b>	<b>\$16,898,743</b>	<b>\$1,631,902</b>	<b>\$17,957,744</b>
<i>Expenses:</i>						
<b>Payroll</b>						
Administrative Salaries	125,190	120,837	1,456,259	1,450,000	117,814	1,497,561
Program Support Staff	131,478	120,199	1,515,612	1,442,399	118,322	1,399,887
Rehab Program Admin - Staff	59,328	58,404	658,978	700,870	67,132	743,512
Outpatient Labor - Staff	140,072	124,563	1,497,017	1,494,624	108,378	1,308,245
Contract Labor Treatment	19,860	0	97,634	0	0	0
Training Labor	6,956	5,821	61,055	69,877	2,848	58,835
PCA/Teaching Homes	355,606	314,622	3,862,819	3,723,999	299,042	3,586,885
Employment Services	27,748	42,136	394,031	505,634	26,428	483,816
Educational Services	115,745	134,933	1,347,484	1,619,251	116,365	1,600,457
Vacation Pay	51,944	33,384	241,694	400,126	(126,316)	225,684
Sick Pay	27,710	14,698	104,710	176,508	(38,405)	115,595
Holiday Pay	0	0	24,919	0	0	34,454
Employer Payroll Taxes	72,306	75,065	829,946	896,825	66,773	818,347
ATC Retirement	10,000	10,000	120,000	120,000	10,000	120,000
Supplemental Compensation	134,359	0	134,359	0	166,593	166,593
SUTA	849	3,493	29,328	41,858	726	27,692
Insurance-WC	6,031	6,042	72,372	72,389	(4,626)	126,480
Insurance-Health/Life	44,607	59,923	564,873	716,754	45,830	586,381
Contract Fees	17,347	8,876	131,404	106,644	25,038	142,639
<b>Total Payroll Expenses</b>	<b>1,347,136</b>	<b>1,132,996</b>	<b>13,144,494</b>	<b>13,537,758</b>	<b>1,001,942</b>	<b>13,043,063</b>
<i>% of Revenue</i>	<i>93</i>	<i>80</i>	<i>78</i>	<i>80</i>	<i>61</i>	<i>73</i>
<b>Food</b>	49,784	21,613	285,415	256,058	30,764	262,364
Household Supplies	17,813	9,579	114,139	114,154	13,414	115,527
Sm Appliances/Furn/Equip	6,635	5,517	80,389	65,522	8,888	63,399
Utilities	32,823	26,002	339,715	310,481	38,957	381,596
Minor Repair/Maint.	25,028	15,098	228,240	179,682	15,809	193,998
Consulting Fees	0	63	350	800	0	525
Diagnostics/Consultation/Behavioral Exp	1,560	280	4,920	3,360	0	3,360
Edu/Therapy Supplies	5,711	3,388	58,421	40,711	9,901	57,247
Empl Svcs Supplies	3,174	552	28,752	6,602	2,704	11,438
Tiger Cafe/Coffee Shop	0	26	0	279	137	323
Telephone/Connectivity	22,223	17,610	219,008	210,923	17,364	207,704
Vehicle Supplies	1,975	1,077	17,790	12,869	1,754	12,695
Equipment Rental	7,597	5,118	57,619	61,295	5,018	59,556
Vehicle Rent	0	64	7,725	713	1,572	2,046
Vehicle Repair	4,920	2,125	19,073	25,544	1,545	28,454
Vehicle Fuel	11,512	2,137	59,497	25,611	7,448	34,914

**Autistic Treatment Center, Inc.**

**INCOME STATEMENT  
Audited Combined Operations  
For the Twelve Months Ending Wednesday, August 31, 2022**

	August FY 2022 Actual	August FY 2022 Budget	YTD FY 2022 Actual	YTD FY 2022 Budget	August FY 2021 Actual	YTD FY 2021 Actual
Janitorial Supplies	455	757	7,420	8,993	1,676	11,802
Janitorial Service	10,400	3,731	60,983	44,838	10,000	60,000
Computer Supplies	1,073	875	8,534	10,326	1,117	9,289
Software Maintenance	3,605	428	3,605	5,202	3,605	14,968
Office Supplies	19,169	6,040	144,058	72,381	17,285	92,174
Postage/Delivery	2,735	1,087	11,389	13,154	1,862	12,517
Membership/Dues/Subs.	1,912	1,758	38,071	21,163	2,281	27,753
Interest Expense	23,141	25,480	280,659	300,391	24,640	297,923
Late Fees/Finance Chg/Penalty	0	1	399	12	51	3,314
Liquidated Damages	0	4,174	106,250	50,000	0	73,690
Sales Tax	1,139	37	7,630	334	848	5,262
Property Tax	4,227	2,450	45,390	29,565	3,311	30,362
Rent	11,169	7,386	133,824	88,544	10,973	109,403
Public Relations	0	124	165	1,554	20	1,184
Business Meals	553	149	5,503	1,898	542	2,977
Employee Relations	1,961	275	6,534	3,245	815	5,921
Marketing	350	1,315	4,387	15,824	268	6,163
Medical-Consumers	1,308	6,158	28,463	73,940	4,433	64,394
Medical-Employees	5,054	1,379	33,540	16,717	4,888	22,159
Prescriptions	2,437	3,267	15,017	39,165	2,377	12,952
Dental	11,616	0	31,168	0	6,629	33,510
Travel	1,900	882	21,133	10,738	953	11,288
Depreciation	80,749	70,099	875,609	839,355	94,774	885,363
Bad Debt Expense	47,004	9,308	172,145	111,729	(34,405)	102,838
Staff Education	1,075	1,439	18,491	17,232	2,275	18,667
Miscellaneous	411	10	43,368	153	(23,300)	70,472
Use of Restricted Donations	7,071	0	57,758	0	7,786	87,183
Insurance	22,937	19,258	235,441	230,407	18,185	222,543
Legal	340	1,163	3,300	14,000	245	19,250
Professional Fees	15,915	16,917	192,036	202,938	16,177	197,631
Endowment Expenses	1,082	1,188	14,697	14,300	(12,269)	1,106
License Fees	0	996	4,271	11,798	0	7,865
Quality Assurance Fees	11,584	11,230	138,453	134,771	11,277	134,983
Recruiting	9,169	4,065	86,905	48,747	7,868	56,230
Printing	0	0	1,856	0	0	0
Investment & Bank Fees	816	1,013	13,489	12,200	(2,049)	8,898
Board Related Exp	1,000	1,163	7,674	14,000	140	1,428
Special Needs	13,633	3,640	65,277	43,691	6,932	45,245
Outings	3,958	861	33,373	10,231	2,688	14,264
NARPAA	0	0	1,000	0	0	0
<b>Total Non Payroll Exp</b>	<b>511,703</b>	<b>320,352</b>	<b>4,480,318</b>	<b>3,828,140</b>	<b>350,173</b>	<b>4,218,117</b>
<b>Total Expenses</b>	<b>1,858,839</b>	<b>1,453,348</b>	<b>17,624,812</b>	<b>17,365,898</b>	<b>1,352,115</b>	<b>17,261,180</b>
<b>Operating Gain/(Loss)</b>	<b>(\$416,371)</b>	<b>(\$34,913)</b>	<b>(\$797,519)</b>	<b>(\$467,155)</b>	<b>\$279,787</b>	<b>\$696,564</b>
<i>Investments:</i>						
Dividend/Interest Revenue	1,338	0	14,878	0	43,248	56,977
Endowment Dividend	3,246	0	59,997	0	(38,973)	6,604
Gain/Loss on Investments	(7,905)	0	(53,858)	0	316,884	324,613
Gain/Loss on Endowment	(76,856)	0	(421,342)	0	(300,821)	44,869
<b>Total Investments</b>	<b>(80,177)</b>	<b>0</b>	<b>(400,325)</b>	<b>0</b>	<b>20,338</b>	<b>433,063</b>
<i>Capital Campaign:</i>						
Capital Campaign Revenue-DLS	0	0	7,000	0	0	199,646
Capital Campaign Revenue-SAT	100	0	800	0	0	1,320
<b>Total Capital Campaign</b>	<b>100</b>	<b>0</b>	<b>7,800</b>	<b>0</b>	<b>0</b>	<b>200,966</b>
<b>Net Gain/(Loss)</b>	<b>(\$496,448)</b>	<b>(\$34,913)</b>	<b>(\$1,190,044)</b>	<b>(\$467,155)</b>	<b>\$300,125</b>	<b>\$1,330,593</b>