

United Cerebral Palsy Association  
of San Luis Obispo County, Inc.  
TMA Cost Center  
Comparative Statement of Activities  
Years Ended September 30, 2009 and 2008

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<b><u>Expenses (continued)</u></b>	<b>2009</b>	<b>2008</b>
AWVP expense	\$ -	\$ 197
TMA member services	-	4,797
Fuel	120	-
TMA tour expense	88	-
Transportation costs from Ride-On	128,433	422,596
Van pool costs	356,469	-
<b>Total Expenses</b>	<u>687,691</u>	<u>608,825</u>
Increase in Net Assets	27,553	60,863
 <b>Net Assets - Beginning of Year</b>	 18,221	 (42,643)
 <b>Net Assets - End of Year</b>	 <u>\$ 45,774</u>	 <u>\$ 18,221</u>

United Cerebral Palsy Association  
of San Luis Obispo County, Inc.  
Ride-On Cost Center  
Comparative Statement of Financial Position  
September 30, 2009 and 2008

<u>Assets</u>	<u>2009</u>	<u>2008</u>
Petty cash	\$ 481	\$ 481
General checking - cash (overdraft)	(72,860)	(25,958)
Mission Community Bank cash (overdraft)	(15,246)	-
Cal Trans account cash	32,261	48,442
Veterans account cash	289	1,376
Accounts receivable	258,622	278,552
Transportation Development Act receivable	351,587	316,130
Prepaid expenses	41,835	-
Deposits	9,579	9,579
<b>Total</b>	<u>606,548</u>	<u>628,602</u>
<u>Fixed Assets</u>		
Furniture and equipment	54,679	54,679
Vehicles	2,531,214	2,104,798
Dispatch equipment	73,061	-
Computer system	56,503	44,478
Radios	70,798	70,798
Telephone system	26,326	16,759
Accumulated depreciation	<u>(2,047,392)</u>	<u>(1,928,616)</u>
Net Fixed Assets	<u>765,189</u>	<u>362,896</u>
<b>Total Assets</b>	<u>\$ 1,371,737</u>	<u>\$ 991,498</u>
<u>Liabilities and Net Assets</u>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 142,503	\$ 139,365
Deferred income – TDA	351,587	412,882
Accrued payroll	67,806	66,499
401K payable	444	3,305
Accrued vacation	27,317	27,317
Bank line-of-credit	95,317	222,490
<b>Total Current Liabilities</b>	<u>684,974</u>	<u>871,858</u>
Loans payable – bank	163,091	174,979
Net funds due (to) from	<u>(39,550)</u>	<u>(62,416)</u>
<b>Total Liabilities</b>	<u>808,515</u>	<u>984,421</u>
<b>Net Assets</b>	<u>563,222</u>	<u>7,077</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 1,371,737</u>	<u>\$ 991,498</u>

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<b><u>Revenue and Support</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>
Veteran's Express Income	\$ 30,634	\$ 23,670
Community Interaction Program (CIP)	43,298	41,871
Shandon Shuttle	-	7,074
Medi-Cal	515,788	361,830
Private pay	55,696	67,452
Tri-Counties Regional Center (TCRC)	1,990,613	1,686,158
Gas tax refund	45,390	40,561
Nipomo Transit revenue	-	892
Trans - (TDA) allocation	464,797	553,870
Maintenance income	2,707	3,240
Five Cities Shuttle	23,342	12,615
CTSA – special allocation	(147,791)	(91,268)
Interest income	34	26
GO seniors	355	555
Specified grants	308,032	-
AWVP revenue	80,083	66,762
Transferred transportation cost-for TMA	489,914	427,791
Mesa Shuttle Income	(312)	-
<b>Total Revenue and Support</b>	<b><u>\$ 3,902,580</u></b>	<b><u>\$ 3,203,099</u></b>

**Expenses**

Salaries/wages	1,473,565	1,377,991
Payroll taxes	111,938	105,480
Employee relations	2,803	3,779
Employee benefits	240,131	206,051
Employment ads	-	1,136
AmeriCorps expense	-	912
Bookkeeping	25,924	22,396
Audit	7,637	6,262
Bad debts	194	4,317
Bank charges	1,241	1,457
Building expense	16,772	14,829
Bus pass expense	8,254	12,746

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<b><u>Expenses (continued)</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>
Computer expense	\$ 17,398	\$ 7,574
Depreciation expense	118,776	98,791
Drivers: training	4,090	2,398
Staff mileage	793	783
Drivers: drug testing	1,911	3,175
Equipment-expendable	4,539	70,355
Fuel	539,550	711,771
Insurance – general	172,778	139,760
Interest expense	23,563	29,482
Legal	755	1,282
Maintenance: vehicles	147,237	153,038
Marketing	5,103	4,542
Membership dues	635	615
AWVP expense	14,738	3,033
AWVP payroll	21,970	6,866
GPS expense	13,913	-
Office expense	5,493	4,834
Payroll service expense	4,327	4,384
Parking	12	-
Permits	487	719
Postage	1,271	2,214
Printing	6,776	5,079
Radios	19,128	8,232
Registration	179	2,806
Rent	52,626	56,860
Risk management	5,349	16,809
Miscellaneous	17,682	-
Staff room expense	688	266
Staff travel/conference	5,331	2,696
Telephone	9,714	12,634
Veteran's Express expense	-	693
Uniforms	1,643	2,138
Vehicle leasing	224,812	167,515
Vehicle washing	14,710	10,962
<b>Total Expenses</b>	<b><u>\$ 3,346,436</u></b>	<b><u>\$ 3,289,662</u></b>

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	<u>2009</u>	<u>2008</u>
Increase/(Decrease) in Net Assets	\$ 556,145	(86,562)
<b>Net Assets – Beginning of Year</b>	7,077	93,639
<b>Net Assets – End of Year</b>	<u>\$ 563,222</u>	<u>\$ 7,077</u>