

MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITORS' REPORT

June 30, 2008

## INDEX

	<u>Page</u>
Independent Auditors' Report	
Financial Statements:	
Statement of Financial Position	2 - 3
Statement of Changes in Net Assets	4
Statement of Activities	5 - 6
Statement of Functional Expenses	7
Statement of Cash Flows	8 - 9
Notes to Financial Statements	10 - 16
Supplemental Information:	
Schedule of Expenditures of Federal Awards	18
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	19
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	20 - 21
Report on Compliance with Ohio Department of Mental Health Requirements	22 - 23
Schedule of Findings and Questioned Costs	24

# Meaden & Moore

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Mental Health Services For Homeless Persons, Inc.  
Cleveland, Ohio

We have audited the accompanying statement of financial position of MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC. as of June 30, 2008 and 2007, and the related statements of activities, changes in net assets, functional expenses and cash flows for the years then ended. These financial statements are the responsibility of the Organization'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 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 significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that 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 Mental Health Services For Homeless Persons, Inc. as of June 30, 2008 and 2007, and the changes in its net assets 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 October 24, 2008, on our consideration of Mental Health Services For Homeless Persons, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of 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 read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Mental Health Services For Homeless Persons, Inc. taken as a whole. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," and is not a required part of the basic financial statements. Such information has been subjected to auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Meaden & Moore, LLP*

MEADEN & MOORE, LTD.  
Certified Public Accountants

October 24, 2008  
Cleveland, Ohio



**Meaden & Moore, Ltd.**  
*(A Meaden & Moore Company)*

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STATEMENT OF FINANCIAL POSITION

MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

Year Ended June 30

	<b>2008</b>		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 212,563	\$ -	\$ 212,563
Custodial cash	234,483	-	234,483
Accounts and grants receivable	2,619,638	125,830	2,745,468
Prepaid expenses	10,997	-	10,997
Property and equipment -net	6,824,989	-	6,824,989
Deposits	26,460	-	26,460
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 9,929,130</u>	<u>\$ 125,830</u>	<u>\$ 10,054,960</u>
<b>LIABILITIES:</b>			
Line-of-credit	\$ -	\$ -	\$ -
Accounts payable	707,163	-	707,163
Custodial accounts	234,483	-	234,483
Accrued expenses	997,755	-	997,755
Deferred revenue	310,151	-	310,151
Long-term debt	3,821,832	-	3,821,832
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	6,071,384	-	6,071,384
<b>NET ASSETS</b>	<u>3,857,746</u>	<u>125,830</u>	<u>3,983,576</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Net Assets	<u>\$ 9,929,130</u>	<u>\$ 125,830</u>	<u>\$ 10,054,960</u>

See accompanying notes.

2007

Unrestricted	Temporarily Restricted	Total
\$ 460,075	\$ -	\$ 460,075
188,373	-	188,373
2,423,604	213,346	2,636,950
5,864	-	5,864
6,813,760	-	6,813,760
26,460	-	26,460
<u>\$ 9,918,136</u>	<u>\$ 213,346</u>	<u>\$ 10,131,482</u>
\$ 250,000	\$ -	\$ 250,000
352,582	-	352,582
188,373	-	188,373
931,838	-	931,838
355,194	-	355,194
4,176,894	-	4,176,894
6,254,881	-	6,254,881
<u>3,663,255</u>	<u>213,346</u>	<u>3,876,601</u>
<u>\$ 9,918,136</u>	<u>\$ 213,346</u>	<u>\$ 10,131,482</u>

STATEMENT OF CHANGES IN NET ASSETS  
 MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

Years Ended June 30, 2008 and 2007

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Net Assets - June 30, 2006	\$ 2,842,332	\$ -	\$ 2,842,332
Changes in net assets - 2007	<u>820,923</u>	<u>213,346</u>	<u>1,034,269</u>
Net Assets - June 30, 2007	3,663,255	213,346	3,876,601
Changes in net assets - 2008	<u>194,491</u>	<u>(87,516)</u>	<u>106,975</u>
Net Assets - June 30, 2008	<u>\$ 3,857,746</u>	<u>\$ 125,830</u>	<u>\$ 3,983,576</u>

*See accompanying notes.*

## STATEMENT OF ACTIVITIES

## MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

Year Ended June 30

	<b>2008</b>		
	Unrestricted	Temporarily Restricted	Total
<b>SUPPORT AND REVENUE:</b>			
Contributions and grants	\$ 418,452	\$ -	\$ 418,452
Government grants	11,244,533	-	11,244,533
Medicaid	1,886,620	-	1,886,620
In-kind Rent	129,000	-	129,000
Program fees	917,570	-	917,570
Investment income	6,661	-	6,661
Other income	14,637	-	14,637
	<hr/>	<hr/>	<hr/>
Total Support and Revenue	14,617,473	-	14,617,473
Satisfaction of program restrictions	87,516	(87,516)	-
	<hr/>	<hr/>	<hr/>
	14,704,989	(87,516)	14,617,473
<b>EXPENSES:</b>			
Program Services:			
Outreach	1,299,881	-	1,299,881
Shelter	1,615,971	-	1,615,971
Community Support	4,068,742	-	4,068,742
Housing	3,269,846	-	3,269,846
Crisis	2,525,759	-	2,525,759
	<hr/>	<hr/>	<hr/>
Total Program Services	12,780,199	-	12,780,199
General and administrative	1,730,299	-	1,730,299
Fundraising and development	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenses	14,510,498	-	14,510,498
	<hr/>	<hr/>	<hr/>
Change in Net Assets	<u>\$ 194,491</u>	<u>\$ (87,516)</u>	<u>\$ 106,975</u>

*See accompanying notes.*

2007

Unrestricted	Temporarily Restricted	Total
\$ 733,105	\$ -	\$ 733,105
9,548,596	213,346	9,761,942
1,473,101	-	1,473,101
-	-	-
1,146,256	-	1,146,256
17,590	-	17,590
21,818	-	21,818
<hr/>	<hr/>	<hr/>
12,940,466	213,346	13,153,812
<hr/>	<hr/>	<hr/>
-	-	-
12,940,466	213,346	13,153,812
<hr/>	<hr/>	<hr/>
1,203,039	-	1,203,039
2,472,003	-	2,472,003
1,191,382	-	1,191,382
2,578,135	-	2,578,135
3,113,713	-	3,113,713
<hr/>	<hr/>	<hr/>
10,558,272	-	10,558,272
<hr/>	<hr/>	<hr/>
1,543,077	-	1,543,077
18,194	-	18,194
<hr/>	<hr/>	<hr/>
12,119,543	-	12,119,543
<hr/>	<hr/>	<hr/>
\$ 820,923	\$ 213,346	\$ 1,034,269

STATEMENT OF FUNCTIONAL EXPENSES  
 MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

Year Ended June 30

**2008**

	Outreach	Shelter	Community Support	Housing	Crisis	Total Program	General & Administrative	Fundraising & Development	Total
Personnel costs	\$ 1,061,692	\$ 1,160,285	\$ 2,717,063	\$ 2,660,632	\$ 1,608,899	\$ 9,208,571	\$ 1,042,731	\$ -	\$ 10,251,302
Professional and contract services	74,288	143,121	520,971	159,763	393,114	1,291,257	131,417	-	1,422,674
Program costs	15,594	137,364	144,570	47,921	252,604	598,053	-	-	598,053
Occupancy	103,093	106,447	567,141	293,744	235,561	1,305,986	155,578	-	1,461,564
Office expenses	12,729	16,532	38,720	43,510	17,368	128,859	79,704	-	208,563
Staff development	28,681	42,963	65,350	52,470	9,549	199,013	20,680	-	219,693
Other expense	3,804	9,259	14,927	11,806	8,664	48,460	300,189	-	348,649
<b>Total Expense</b>	<b>\$ 1,299,881</b>	<b>\$ 1,615,971</b>	<b>\$ 4,068,742</b>	<b>\$ 3,269,846</b>	<b>\$ 2,525,759</b>	<b>\$ 12,780,199</b>	<b>\$ 1,730,299</b>	<b>\$ -</b>	<b>\$ 14,510,498</b>

**2007**

	Outreach	Shelter	Community Support	Housing	Crisis	Total Program	General & Administrative	Fundraising & Development	Total
Personnel costs	\$ 873,005	\$ 1,697,082	\$ 945,838	\$ 1,870,791	\$ 2,567,572	\$ 7,954,288	\$ 1,103,059	\$ -	\$ 9,057,347
Professional and contract services	89,425	373,630	54,753	172,564	186,471	876,843	94,246	-	971,089
Program costs	84,753	206,542	15,827	78,992	36,646	422,760	-	18,194	440,954
Occupancy	117,241	150,110	98,371	372,452	236,285	974,459	156,063	-	1,130,522
Office expenses	11,597	23,404	17,928	18,627	22,623	94,179	83,022	-	177,201
Staff development	21,558	10,841	49,360	45,242	48,042	175,043	11,442	-	186,485
Other expense	5,460	10,394	9,305	19,467	16,074	60,700	95,245	-	155,945
<b>Total Expense</b>	<b>\$ 1,203,039</b>	<b>\$ 2,472,003</b>	<b>\$ 1,191,382</b>	<b>\$ 2,578,135</b>	<b>\$ 3,113,713</b>	<b>\$ 10,558,272</b>	<b>\$ 1,543,077</b>	<b>\$ 18,194</b>	<b>\$ 12,119,543</b>

See accompanying notes.

## STATEMENT OF CASH FLOWS

Mental Health Services For Homeless Persons, Inc.

	Year Ended June 30	
	2008	2007
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash received from support and revenue	\$ 14,457,251	\$ 12,959,832
Interest received	6,661	17,590
Cash paid to suppliers and employees	(13,554,205)	(11,750,106)
Interest paid	<u>(281,556)</u>	<u>(58,352)</u>
Net Cash Provided by Operating Activities	628,151	1,168,964
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Capital expenditures	<u>(270,601)</u>	<u>(1,296,713)</u>
Net Cash Used in Investing Activities	(270,601)	(1,296,713)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Repayment of long-term debt	(355,062)	(51,070)
Net borrowing (repayments) on line-of-credit	<u>(250,000)</u>	<u>100,000</u>
Net Cash Provided by (Used in) Financing Activities	<u>(605,062)</u>	<u>48,930</u>
Increase (Decrease) in Cash and Cash Equivalents	(247,512)	(78,819)
Cash and Cash Equivalents - Beginning of the Year	<u>460,075</u>	<u>538,894</u>
Cash and Cash Equivalents - End of the Year	<u>\$ 212,563</u>	<u>\$ 460,075</u>

*See accompanying notes.*

	Year Ended June 30	
	<u>2008</u>	<u>2007</u>
<b>RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Change in Net Assets	\$ 106,975	\$ 1,034,269
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	259,372	152,391
Increase (Decrease) in Cash from Changes in:		
Accounts receivable	(108,518)	(175,711)
Prepaid expenses	(5,133)	18,553
Accounts payable	354,581	(91,605)
Accrued expenses	65,917	231,746
Deferred revenue	<u>(45,043)</u>	<u>(679)</u>
Total Adjustments	<u>521,176</u>	<u>134,695</u>
Net Cash Provided by Operating Activities	<u>\$ 628,151</u>	<u>\$ 1,168,964</u>
Supplemental Schedule of Noncash Investing and Financing Activities:		
Assets acquired by debt	<u>\$ -</u>	<u>\$ (1,832,516)</u>

## NOTES TO FINANCIAL STATEMENTS

### MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

#### **1 Summary of Significant Accounting Policies**

##### ***Nature of the Organization:***

The Organization is incorporated in the State of Ohio as a not-for-profit organization. The Organization provides mental health services to persons with severe mental disabilities who are homeless or at immediate risk to becoming homeless.

##### ***Program Descriptions:***

Outreach - seek out homeless, mentally ill persons in the community and attempt to engage in a manner that motivates them to accept services that will lead them out of homelessness. Services are provided throughout Cuyahoga County in shelters, hunger centers and on the streets.

Shelter - provides emergency shelters for women and disabled men. The women's emergency shelter operates one hundred and thirty-four beds for women who cannot access other programs and services in the community. The men's emergency shelter operates fifty beds for disabled men who need specialized services.

Community Support - provides a case management approach to managing the care of mentally ill, homeless persons so that they can live in a community setting.

Housing - provides four housing programs located throughout the county for individuals who need more intensive support.

Crisis - includes both an adult and child mobile crisis team that responds to psychiatric crises in the community, at hospitals and in schools. The crisis program also operates the 24-hour crisis hotline. In addition, the agency is the primary provider for the countywide Children Who Witness Violence program that responds to children who have been involved in a domestic violence situation.

##### ***Use of Estimates:***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

## NOTES TO FINANCIAL STATEMENTS

### MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

#### **1 Summary of Significant Accounting Policies, Continued**

##### ***Classification of Net Assets:***

In accordance with Financial Accounting Standards Nos. 116 and 117, contributions are classified as unrestricted, temporarily restricted and permanently restricted based on donor specifications. Assets, liabilities, revenues and gains are presented under these classifications. Designations by the Board, while separately stated, are considered unrestricted.

##### ***Cash and Cash Equivalents:***

For the purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Temporarily uninvested cash in investment accounts is considered an investment rather than a cash equivalent.

At times during the year, the Organization maintained funds on deposit at its banks in excess of FDIC insurance limits.

##### ***Revenue Recognition:***

Program fees are recognized over the periods to which they relate. Fees billed in advance are recorded as deferred revenue.

Contributions and grants are recognized when awarded as unrestricted, temporarily restricted or permanently restricted in accordance with donor specifications. When a restriction expires through accomplishment of purpose or passage of time, the restricted net assets are reclassified to unrestricted and reported in the Statement of Activities as net assets released from restrictions.

##### ***Donated Services:***

The Organization received donated services (general assistance, fundraising events, telephone answering, etc) which do not meet the criteria for recognition under SFAS No. 116 or cannot be objectively measured. These donations, while not recognized in the financial statements, provide valuable resources to the Organization.

NOTES TO FINANCIAL STATEMENTS

MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

**1 Summary of Significant Accounting Policies, Continued**

***Property and Equipment:***

Property and equipment purchased by the Organization are carried at cost. Donated property and equipment are recorded at estimated fair value at the date of donation. Expenditures for maintenance and repairs are expensed as incurred. Additions and betterments are capitalized. The cost and related accumulated depreciation of properties sold or otherwise disposed of are removed from the accounts and any gain or loss is reflected in the current year's activities.

	<u>2008</u>	<u>2007</u>
Land, buildings and improvements	\$ 6,601,084	\$ 6,551,987
Equipment	889,224	770,216
Office furniture	701,755	599,260
Vehicles	<u>28,176</u>	<u>28,176</u>
	8,220,239	7,949,639
Less accumulated depreciation	<u>(1,395,250)</u>	<u>(1,135,879)</u>
	<u>\$ 6,824,989</u>	<u>\$ 6,813,760</u>
Depreciation Expense (including capital leases)	<u>\$ 259,372</u>	<u>\$ 152,391</u>

The Organization primarily follows the straight-line method of depreciation utilizing the following lives:

<u>Class</u>	<u>Years</u>
Buildings	40 - 50
Leasehold improvements	7 - 20
Equipment, etc.	5 - 7
Property under capital lease	5 - 7
Office furniture	5 - 10
Vehicles	3 - 5

## NOTES TO FINANCIAL STATEMENTS

### MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

#### **1 Summary of Significant Accounting Policies, Continued**

##### ***Functional Expense Allocations:***

Expenses are charged to functional areas based on specific identification when possible. Expenses that cannot be specifically identified to a function are allocated to the functional areas based on factors such as direct relationship of expense, time spent by employees and square footage of space used for various programs.

##### ***Income Taxes:***

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and operates as a public charity.

#### **2 Custodial Account**

The Organization maintains custodial accounts for persons who participate in the Representative Payee program funded through the U.S. Department of Housing and Urban Development. Cash in the custodial bank account is restricted for this purpose and, accordingly, has been excluded from cash in the Statement of Cash Flows.

#### **3 Line-of-credit**

The Organization has a line-of-credit which allows for borrowings up to \$1,000,000. The line is secured by substantially all of the Organization's assets. The line-of-credit bears interest at prime (5% at year-end).

Amounts outstanding under this agreement were \$0 and \$250,000 at June 30, 2008 and 2007, respectively.

NOTES TO FINANCIAL STATEMENTS

MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

**4 Notes Payable**

	<u>Current Portion</u>	<u>Total</u>	
	<u>2008</u>	<u>2008</u>	<u>2007</u>
Notes Payable:			
Mortgage loan due in monthly installments of \$2,584 including interest at 4% through December 2007.	\$ -	\$ -	\$ 15,321
Mortgage loan due in monthly installments of \$1,369 including interest at 4% through December 2010.	15,142	38,829	53,570
Construction loan due in monthly installments of interest only at prime (5.00% at year end) less 0.75%. The loan is secured by the property and equipment purchased and rehabilitated with the proceeds. Maximum borrowing on this loan is \$4,200,000.	<u>3,783,003</u>	<u>3,783,003</u>	<u>4,108,003</u>
	<u>\$ 3,798,145</u>	<u>\$ 3,821,832</u>	<u>\$ 4,176,894</u>

Construction loan - the original documents stated that the construction loan was payable upon completion of the building and payment terms would be set at that time. However, due to disputes with the contractor the bank has agreed to extend the terms of the loan. During 2008 principal payments in the amount of \$325,000 were made. Currently, the loan is due at the beginning of calendar year 2009, however the terms are subject to change at the bank's discretion.

Maturities of long-term debt are as follows:

	<u>Year Ending</u>	
	2009	\$ 3,798,145
	2010	15,759
	2011	<u>7,928</u>
Total		<u>\$ 3,821,832</u>

NOTES TO FINANCIAL STATEMENTS

MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

**5 Operating Leases**

The Organization has multiple lease agreements involving facilities, including sites which are donated to the Organization. In addition, the Organization maintains operating leases for various office equipment. The leases expire periodically through the year 2012.

Total value of in-kind rent received is recorded at \$129,000 (2008) and \$0 (2007).

Rent expense was \$342,087 (2008) and \$502,217 (2007).

Minimum lease payments due under the operating lease obligations are due as follows:

	<u>Real Estate</u>	<u>Equipment</u>	<u>Total</u>
2009	\$ 60,809	\$ 24,064	\$ 84,873
2010	-	22,430	22,430
2011	-	14,628	14,628
2012	<u>-</u>	<u>1,219</u>	<u>1,219</u>
Total	<u>\$ 60,809</u>	<u>\$ 62,341</u>	<u>\$ 123,150</u>

**6 Temporarily Restricted Net Assets**

The Organization received \$50,000 (2008) and \$398,346 (2007) in contributions from various donors to be used for capital expenditures. Some of these contributions were satisfied through capital expenditures during the current year. The policy of the Organization is to recognize contributions whose restrictions are met during the same year as unrestricted.

Temporarily restricted net assets are used to differentiate resources, the use of which is restricted by donors or grantors to a specific time period or purpose, from resources on which no restrictions have been placed or that arise from the general operations of the Organization. Temporarily restricted gifts, grants and bequests are recorded as an addition to temporarily restricted net assets in the period received. Resources restricted by donors or grantors for specific operating purposes are reported in unrestricted revenue and other support to the extent expended within the period.

NOTES TO FINANCIAL STATEMENTS

MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

**7 Retirement Plan**

The Organization has a 403(b) Deferred Compensation Plan covering substantially all employees. Organization contributions to the Plan are at the discretion of the Organization. The Organization currently contributes an amount equal to 2% of each employee's compensation.

Organization contributions to this Plan amounted to \$66,744 (2008) and \$87,263 (2007).

**8 Subsequent Event**

The Organization received a new grant in the amount of \$1,019,292 subsequent to year-end from The United States Department of Housing and Urban Development. The period of the grant will be from September 1, 2008 to August 31, 2010.

**9 Grants Receivable**

Outstanding grants receivable from various foundations at June 30 are as follows:

	<u>2008</u>	<u>2007</u>
Grants Due:		
In one year	\$ 100,000	\$ 250,000
In two years	100,000	100,000
In three years	100,000	100,000
In four years	<u>-</u>	<u>100,000</u>
Total	<u>300,000</u>	550,000
Less net present value discount	<u>(48,339)</u>	<u>(80,639)</u>
Total	<u>\$ 251,661</u>	<u>\$ 469,361</u>

**10 Concentration of Employees**

Approximately 71% of the Organizations employees are covered under one contract. This contract expires on June, 30 2011.

**11 Litigation**

The Organization is in dispute with the general contractor for the building renovation regarding certain terms of the contract. As a result of this dispute, the contractor has placed a lien against the recently renovated building. Any amounts due from the Organization to the contractor will be included in the final construction loan and simultaneously capitalized as part of the building.

MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

OMB CIRCULAR A-133 AUDIT REQUIREMENTS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 MENTAL HEALTH SERVICES FOR HOMELESS PERSONS, INC.

For the Year Ended June 30, 2008

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA #	Federal Expenditures
U.S. Department of Housing and Urban Development (HUD)/		
Cuyahoga County Supportive Housing Program		
Safe Haven I	*	14.235
Safe Haven II	*	14.235
Safe Haven III	*	14.235
Drop-In Center	*	14.235
Transitional Youth	*	14.235
Outreach/Payee	*	14.235
Emerald Commons	*	14.235
Downtown Superior Apartments	*	14.235
Community Women's Shelter	*	14.235
Liberty Commons	*	14.235
Permanent Housing Program	*	14.235
Permanent Housing Disabled Persons	*	14.235
Total CFDA #14.235		3,528,999
City of Cleveland Dept of Community Development		
Emergency Shelter Grant Program		
Emergency Housing	14.231	276,802
Emergency Housing Women's Shelter	14.231	353,594
Total CFDA #14.231		630,396
Total HUD		4,159,395
U.S. Department of Health and Human Services (HHS)/		
Cuyahoga County Community Mental Health Board		
Medical Assistance Program		
Title XIX	*	93.778
PATH		93.150
Cuyahoga Community Practice Center		
Substance Abuse and Mental Health Services Administration	*	93.230
Total HHS		310,601
Total HHS		2,137,596
U.S. Department of Homeland Security		
FEMA	97.024	25,603
Total Expenditures of Federal Awards		\$ 6,322,594

\* Major Program Tested

