

ALTERNATIVE EDUCATION
Lane County Public Schools
Annual Program Site Evaluation
2017-18

Program/School Name SAFE Center

Health & Safety – Facility Condition

Is the facility clean & orderly Yes ☒ No ☐

Comments: The facility is clean.

Does facility meet safety code Yes ☒ No ☐

Comments: _____

Attendance/Discipline Policy (collect copy of program's Attendance & Discipline Policy)

Are district attendance reporting policies being adhered to? Yes ☒ No ☐

Comments: Attendance is taken daily and reported to the district.

Is attendance taken daily? Yes ☒ No ☐

Comments: _____

Is there an effective method of presenting & enforcing attendance policies? Yes ☒ No ☐

Comments: Attendance expectations are presented to parents and students during orientation meeting.
Attendance is an important part of the program. Staff work with parents to improve students' attendance.

Are discipline procedures posted? Yes ☐ No ☒

Comments: An individualized plan is developed for each student and the plan is not posted in class.

Are students alert and engaged? Yes ☒ No ☐

Comments: Students worked in small groups and they were actively participating in the
group activity.

Curriculum

What does a lesson plan look like for an average day?

Blended small group instruction. Groups are based on students' abilities and needs. Different activities
are divided up into am and pm time slots.

How are the needs assessed and met for IEP students?

Students are assessed using curriculum based measurements, EasyCBM and program monitoring.

Is curriculum state approved? Yes ☒ No ☒

Comments: Not completely – The ELA curriculum is state approved but they also use a supplemental math curriculum for their math program.

What criteria are used for awarding grades/credits? (i.e. proficiency, mastery, project, seat-hours)

Proficiency 1 – 4 with 4 being the highest or Pass/Fail to report grades

Has the program been consistent in reporting credits/grades to contracting district? Yes ☒ No ☐

Comments: Grades are reported to the home district on quarterly basis.

Teacher Evaluation

Does instructor show ability to engage students? Yes ☒ No ☐

Comments: Students actively participated in the classroom activities.

What is the instructor's style of presentation?

Direct instruction in small groups with individual support.

Is instructor accredited by the state of Oregon? Yes ☒ No ☐

Comments:

Has a background investigation been done on all personnel? Yes ☒ No ☐

Comments:

Site Evaluation Completed by:

Hai Nguyen
Name

Springfield School District
School District

Date: 4/26/18

Annual Report
Lane County Public Schools
Alternative Education Contract Agencies
2017-2018

Program/School Name: SAFE Center School

Agency Name: Jasper Mountain

Agency Contact Person: Debbie Egan, Principal Dave Ziegler, Executive Director Janet Gielow, Business Manager

Please attach a copy of the following:

- Registration with the Oregon Department of Education (ODE) as a private Alternative Education Service Provider.
- Letter of approval as a special education service provider from the ODE (this is separate from registration as an alternative education provider).
- Copies of any accreditation certificates and applications.
- School improvement plan or short summary of how you are addressing the state common curriculum goals and academic content standards to meet state benchmarks and performance standards.
- Complete list of teaching staff, their license endorsement area or educational background and the number of hours per week each are directly involved in instruction with students.
- Attach a list of fees required and explanation.
- Attach annual expenditures statement for previous year and statement of year-to-date expenditures as per ORS 336.635(2).

Please provide the following information for all students served in your program(s):

- | | |
|--|-------------|
| 1. Total ADM as per attendance reports. (Includes all categories of students, residential adds approx. 15/day) | <u>24</u> |
| 2. Number of students who earned a GED | 0 |
| 3. Number of students who earned an Alternative Certificate | 0 |
| 4. Number of students who earned an Oregon diploma with essential skills | 0 |
| 5. Number of students who earned a modified diploma with essential skills | 0 |
| 6. Number of students who earned an extended diploma | 0 |
| 7. Number of students who participated in non-paid work experience | 0 |
| 8. Number of students who participated in paid work experience. | 0 |
| 9. Number of students who have continued in your program once they were admitted. | 100% |
| 10. Number of students who left your program before completion. | 0 |
| 11. Number of students who were asked to leave your program for disciplinary reasons. | 0 |
| 12. Number of students who received Job Training services | 0 |
| 13. Average daily enrollment for all students in your program this year | <u>25.4</u> |
| 14. Teaching staff-to-student ratio. | 1/10 |
| 15. Average # of hours per week a typical student receives academic instruction. | 27.5 |
| 16. Number of students completing the Oregon Statewide Assessments. | <u>1</u> |

Please respond to each of the statements below (OAR 581-022-1350(2)):

Yes No

- The contractor understands that non-compliance with a rule or statute under this rule (ORS581-022-1350) may result in the termination of the contract at any time. ✓
- All students receive adequate instruction in state common curriculum goals and academic content standards to meet state benchmarks and performance standards. ✓
- All required Oregon Statewide Assessments have been administered and results are reported to students, parents and the school district annually. ✓
- Students are receiving a report of academic progress annually. ✓
- The program complies with all rules and statutes applicable to public schools including ORS's regarding criminal background checks (fingerprint based, per ORS 181.539), tuition and fees, discrimination, health and safety statues and rules. ✓
- The program complies with any statute, rule or school district policy that is specified in the contract between the school district board and the private alternative program. ✓
- The program complies with federal law. ✓
- The private alternative education program's annual statement of expenditures is reviewed in accordance with ORS 336.635(2) ✓
- The private alternative education program is in compliance with its contract with the District. ✓

Check which of the following services your program provides:

- High School Diploma
- GED Preparation
- GED Testing
- ✓ Programs for Middle School Students
- Teen Parent & Life Skills
- ✓ Free/Reduced Breakfast & Lunch Program
- ✓ Counseling Services
- Drug/Alcohol Counseling
- Paid Work Experience
- Non-Paid Work Experience
- ✓ Regular Access to Technology (computers, internet, etc)
- Work-Based Activities (i.e. job shadows, etc)
- Skill Building Groups
- Transportation Program owned vehicles LTD x Other (please describe)

SPS Provides field trip buses. Contracting districts provide transportation to and from school. Resident students live on site.

District Specific Information

Please complete the following for *each district* your agency contracts with:

Column 1: Number of District students who participated in your program for the school year. (2016/17)

Column 2: Total number of credits earned by District students in your program

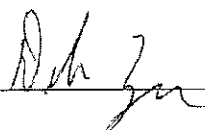
Column 3: Average number of credits earned by a District student in your program this year.

Column 4: Number of District IEP students you have served this year (2016/17)

District	Total Students (#1)	Total Credits (#2)	Average Credits (#3)	IEP Students (#4)
Eugene 4J	6	N/A	N/A	6
Bethel School District	3	N/A	N/A	3
Creswell School District	1	N/A	N/A	1
Lowell School District	2	N/A	N/A	2
Pleasant Hill School Dist.	1	N/A	N/A	1
South Lane SD	-	N/A	N/A	-
Springfield Pub Schools	9	N/A	N/A	9

Name of person completing this report: Janet Gielow, Jasper Mountain Business Manager

Signature:  Date: 4/4/18

Signature of Agency Director:  Date: 4-4-18



Oregon

Kate Brown, Governor



OREGON
DEPARTMENT OF
EDUCATION

Oregon achieves... together!

Salam A. Noor, Ph.D.

Deputy Superintendent of Public Instruction

November 21, 2017

SAFE Center School
37875 Jasper-Lowell Rd
Jasper, OR 97438-9704

RE: Registration of Private Alternative Education Program

Pursuant to ORS 336.635 and OAR 591-021-0072, the application for SAFE Center School at 89124 Marcola Road, Springfield, OR, to be registered as a private alternative education program for 2017-2018 has been approved.

Subject to the approval of each contracting district, a registered alternative program is eligible to receive public school funds from the school districts on contractual, per student basis during the 2017-2018 school year.

Prior to contracting with or distributing public funds to a private alternative education program, each contracting district school board must determine that the private alternative program is registered with the Oregon Department of Education (ODE). Program registration may be confirmed by this letter or by visiting the Institution Identification web page at <http://www.oregon.gov/ode/schools-and-districts/Pages/Institution-Identification-School-Names.aspx>. School district boards are required to adopt policies and procedures for contracting with private alternative programs. Those policies and procedures must include provisions for:

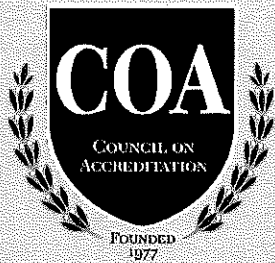
- The annual approval of each program;
- The annual evaluation of each program; and
- The placements of students in the program.

A registered private alternative program must be in compliance with ORS 336.631, ORS 336.635, ORS 336.337, OAR 581-021-0045, OAR 581-021-0072, or the Standards for Private Alternative Programs. Those found not to be in compliance will be removed from the ODE list of registered private alternative programs and will not be eligible to receive public school funds through contracts with school districts.

Please direct questions to Bob Salazar at bob.salazar@state.or.us or (503) 947-5981.

Sincerely,

Bob Salazar, Education Specialist
Office of Teaching, Learning & Assessment



Richard Klarberg
President & Chief Executive Officer

Markus Trice
Chair, Board of Trustees

Sponsoring Organizations

Alliance for Children and Families
Association of Jewish Family and
Children's Agencies
Catholic Charities USA
Children's Home Society of America
Child Welfare League of America
Foster Family-based
Treatment Association
Joint Council on International
Children's Services
Lutheran Services in America
National Council For Adoption
National Foundation for
Credit Counseling
National Network for Youth
National Organization of State
Associations for Children
Volunteers of America

Council on Accreditation

45 Broadway, 29th Floor,
New York, NY 10006
212.797.3000
Fax 212.797.1428
www.COAnet.org

March 4, 2015

Dave Ziegler
Executive Director
Jasper Mountain
37875 Jasper Lowell Road
Jasper, OR 97438

Dear Dr. Ziegler:

It is our great pleasure to inform you that the Council on Accreditation (COA) has approved the accreditation of **Jasper Mountain** through **July 31, 2019**. Let me again say how significant this achievement is! It represents the fulfillment of countless hours of hard work and the dedication of many people—most notably your staff and the members of your board and/or leadership. Please extend my congratulations to them.

This formal notification includes a list of programs and services for which **Jasper Mountain** is accredited, as well as your Final Accreditation Report (FAR). A plaque attesting to your agency's accredited status will be sent to you shortly.

Your Final Accreditation Report (FAR) is an important and incredibly valuable document. It contains the observations and recommendations of your Peer Reviewer colleagues based on your self-study and site visit. In essence, the FAR provides a unique view of your organization as seen through the eyes of highly experienced professionals. In it you will find a copy of the full accreditation ratings for all Purpose, Core, and Practice standards, identifying the Fundamental Practice standards. It may also contain any noted organizational strengths and areas for opportunities.

Please refer to the [Post Accreditation Outreach \(PAO\) Tool Kit web page](http://coanet.org/programs/private-organization-accreditation/post-accreditation-outreach/) (<http://coanet.org/programs/private-organization-accreditation/post-accreditation-outreach/>) to find resources that can assist you with leveraging your organization's COA accreditation to internal and external stakeholders. (note: for public agencies, these materials may need to be customized). At the very least, however, we recommend that you provide relevant excerpts to those members of your staff who are directly responsible for the respective findings. Should you do so, please explain that the report is intended to be *constructive*, and that the goal is to provide specific, tangible examples of how they can make your organization even stronger and even better.

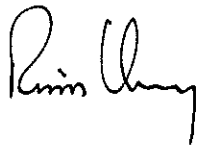
Having said that, you should know that those ratings for which you did not demonstrate implementation should be addressed through your PQI process.

Even though they did not require correction in order to achieve accreditation, they will be made a part of your file and reviewed during your next accreditation cycle. Remember, COA accreditation is not an end in and of itself. Rather, it is a process by which your organization can consistently strive for and achieve new levels of excellence.

Finally, let me say that your relationship with COA does not end with this letter. Ours is a partnership. As such, I would ask that you feel free to share with me your ideas and concerns. Additionally, please feel free to contact Christina Byrne, Senior Director of Accreditation Programs, either by email at cbyrne@coanet.org or by telephone at 212-797-3000, extension 280, if you have any questions. Together we can enrich the lives of children, individuals, and families in need everywhere.

We are proud to be associated with you and your colleagues. We wish you the very best in your continuing service to persons in your community. *That is the power of accreditation.*

Sincerely,

A handwritten signature in black ink, appearing to read "Rick Klarberg", with a stylized, flowing script.

Richard Klarberg
President and Chief Executive Officer

Attachment



Jasper Mountain
Organization ID: 1731
8th Edition Private Standards

Expiration date: July 31, 2019

The accreditation of Jasper Mountain includes the following services and associated programs:

Service(s)	Service Subsection(s)	Program Name	Address
Crisis Response & Intervention Svs (CRI)		Crisis Response Program	37875 Jasper-Lowell Road, Jasper, OR 97438
Day Treatment Services (DTX)		Day Treatment	89124 Marcola Road, Springfield, OR 97477
Day Treatment Services (DTX)		Day Treatment	37875 Jasper-Lowell Road, Jasper, OR 97438
Experiential Education Supplement (EES), Residential Treatment Services (RTX)		Jasper Mountain Psychiatric Residential Treatment Program	89124 Marcola Road, Springfield, OR 97477
Experiential Education Supplement (EES), Residential Treatment Services (RTX)		Jasper Mountain Psychiatric Residential Treatment Program	37875 Jasper-Lowell Road, Jasper, OR 97438
Family Foster Care and Kinship Care (FKC)		Treatment Foster Care	37875 Jasper-Lowell Road, Jasper, OR 97438
Fam Preserv & Stabilization Svs (FPS)		The Village Program	37875 Jasper-Lowell Road, Jasper, OR 97438

SAFE Center School Licensed Teaching Staff—April, 2018

Staff Name	Instruction Hrs/Wk	Full Time	Part time	Assignment JM: Jasper Mountain Site SAFE: SAFE Center Site	Type of Credential/License/ Registration/Degree	Expiration Date Credential/ License/ Registration
Cory Taylor, MA	30	X		Classroom Teacher/Special Education	Initial II Teaching, Multiple Subjects, ECE, Self Contained; Special Education ML/HS, ECE/ELE L	Oregon 10458421 Ex: 09/12/2020
Kristi Slaughter, MA	30	X		Classroom Teacher/Special Education	Standard Teaching License Standard Elementary Standard Exceptional Learner I	Oregon 1025317 Ex: 01/03/2018
Andy Bracco, MS	30	X		Professional Teaching/Special Education	Special Education Generalist PK-12	Oregon Ex: 10/14/2021
Lorraine Jarvi, MS	10		X	Special Ed Case Manager, Tier III Services	Standard Teaching: Standard Elementary, Standard Handicapped Learner I	Oregon: 1027498 Ex: 08/23/2020
Debbie Egan, M.Ed.	N/A		X	Principal & Academic Coordinator	Professional Administrator License, Pre-K through 12	Oregon 10495109 Ex: 01/26/2023

Agency Action Plan with Program Objectives for 2017/2018

CD--Completion Date PI--Performance Indicator
RP--Responsible Person EM— Evaluation Measure

Jasper Mountain & SAFE Center Schools

1. Integrate reading and math data into the annual review process demonstrating how the data were utilized to drive instructional decisions and actions.
CD: Quarterly
RP: School Leadership Team
PI: Changes to curriculum are considered based upon data
EM: Curriculum is adjusted and evaluated as needed.
2. Continue to strengthen teamwork and collaboration between treatment team and teachers in the classroom.
CD: Reviewed quarterly
RP: Principal and Executive Director
PI: Obtain a rating of 3.5 or higher on measures.
EM: Rating are reviewed by the Management Team
3. Develop and implement an organized physical education program in the school, which includes the Presidential Fitness Award program for all students.
CD: January 2017
RP: District Liaison and Executive Director
PI: Plan reviewed by School Leadership Team
EM: PE plan is implemented in early 2017
4. Develop and Implement a training regarding treating traumatized children in the classroom.
CD: October 15, 2017
RP: Executive Director and Principal
PI: Training developed
EM: Training is presented to teachers and treatment staff
5. Identify additional science units for the classroom.
CD: October 1, 2017
RP: Teachers and Principal
PI: Units are discussed
EM: New units are implemented



Jasper Mountain

Fee Schedule

Effective July 1, 2017

Intensive Residential Treatment Services	\$393.00	per day
Jasper Mountain Center & SAFE Center sites--includes treatment, room and board. Does not include medications or off-site physical health services.		
Psychiatric Crisis Respite	\$393.00	per day
Blended Funding for SAFE Residential Treatment		
Mental Health Portion	\$273.00/day	
Room, Board & Supervision (Oregon DHS)	<u>\$120.00/day</u>	
TOTAL Blended funding for SAFE Center	\$393.00	per day
Crisis Stays (overnight)	\$363.00	per day
Jasper Mountain School & SAFE Center School		
Special Education Tuition	\$128.00	per attendance day
(School year: 191 instructional days, year-round calendar)		
Community Residential Treatment/Treatment Foster Care		
Clients from outside of Oregon	\$110.00	per day
Oregon Clients (Rate partially paid by Oregon foster care system)	\$ 79.00	per day
Mental Health Services, Wrap-Around Services		
Intensive Community Based Treatment	\$136.50	per hour
Outpatient	\$115.50	per hour

Contact Information

For questions, please call Chris Dykema, CFO
 chrisd@jaspermountain.org
 Jasper Mountain
 37875 Jasper-Lowell Road
 Jasper OR 97438
 Phone: (541) 747-1235
 Fax: (541) 747- 4722

Jasper Mountain
Detailed Schedule of Revenues & Expenses
SAFE School
For the Months and Year-to-Date Ended December 31, 2017

	Monthly actuals						YTD actual	YTD Budget	Variance	
	Jul	Aug	Sep	Oct	Nov	Dec			\$\$\$	%
REVENUES										
Trillium	\$2,905	(\$410)	(\$114)	(\$535)	(\$295)	\$701	\$2,252	\$124,375	(\$122,123)	(98%)
Tuition	20,460	12,320	6,528	35,270	32,062	13,849	120,489	22,373	98,116	439%
Department of Education	19,955	17,144	21,429	21,858	18,463	1,419	100,268	105,368	(5,100)	(5%)
Private Pay/Insurance								281	(281)	(100%)
USDA Meals	1,949	1,707	777	776	1,525		6,734	8,650	(1,916)	(22%)
Accrued revenue			17,645	(2,245)	(3,593)	(11,807)				
TOTAL REVENUE	45,269	30,761	46,265	55,124	48,162	4,162	229,743	261,047	(31,304)	(12%)
EXPENSES										
PAYROLL										
Salaries & Wages	21,326	19,831	22,784	23,648	23,325	20,248	131,162	137,440	(6,278)	(5%)
Payroll Tax Expenses	1,588	1,415	1,507	1,622	1,603	1,514	9,249	10,515	(1,266)	(12%)
Unemployment	1,435	69	193	118	(411)	(132)	1,272	110	1,162	1056%
Workers Comp	518	464	516	220	220	197	2,135	2,737	(602)	(22%)
Total payroll expense	24,867	21,779	25,000	25,608	24,737	21,827	143,818	150,802	(6,984)	(5%)
EMPLOYEE BENEFITS										
Insurance, Medical/Dental	5,111	1,914	3,539	3,052	1,809	2,654	18,079	23,744	(5,665)	(24%)
Pension Contributions	823	328		343	119	107	1,720	1,960	(240)	(12%)
Total employee benefits	5,934	2,242	3,539	3,395	1,928	2,761	19,799	25,704	(5,905)	(23%)
OPERATING EXPENSES										
Conference & Training	56		2	56	2		116	50	66	132%
Fees	9	6	6	6	6	6	39	250	(211)	(84%)
Furniture & Equipment								100	(100)	(100%)
Mileage & Travel		22	4	2	7		35	50	(15)	(30%)
Miscellaneous								50	(50)	(100%)
Occupancy								10,000	(10,000)	(100%)
Office Expense	40	25					65	150	(85)	(57%)
Postage								150	(150)	(100%)
Printing & Copying	9	168	250	105	33	16	581	450	131	29%
Telephone	33	33	33	33	33	33	198	950	(752)	(79%)
Utilities	584	734	791	552	524	697	3,882	3,100	782	25%
Total operating expenses	731	988	1,086	754	605	752	4,916	15,300	(10,384)	(68%)
PROFESSIONAL SERVICES										
Liability Insurance	572	572	572	572	572	572	3,432	2,650	782	30%
License & Dues								50	(50)	(100%)
Professional services					491	1,142	1,633		1,633	
Total professional fees & licenses	572	572	572	572	1,063	1,714	5,065	2,700	2,365	88%
PROGRAM EXPENSE							2,921			
Activities										
Activity/Craft Supplies				29			29	50	(21)	(42%)
Ecology								25	(25)	(100%)
Field Trips	176	52		29	95		352	250	102	41%
Garden	21						21	200	(179)	(90%)
Daily living										
Food	2,052	419	1,322	2,609	1,362		7,764	9,000	(1,236)	(14%)
Holidays/Special Occasions								50	(50)	(100%)
Medical										
Medical Supplies				10	13		23	25	(2)	(8%)
Staff										
Background Checks	15			2			17	25	(8)	(32%)
Staff Meetings								50	(50)	(100%)
Supplies										
Household Goods								25	(25)	(100%)
Household Supplies	154	176	169	89	402		990	750	240	32%
Instructional Materials			184	56			240	700	(460)	(66%)
LTCT Supplies	7						7		7	
School Supplies		84	572	167	251		1,074	1,150	(76)	(7%)
Teachers Individual Budgets								200	(200)	(100%)
Testing Materials								25	(25)	(100%)
Textbooks								100	(100)	(100%)
Total program expense	2,425	731	2,247	2,991	2,123	2,921	10,517	12,625	(2,108)	(17%)
STAFF EXPENSE		42	1	12		18	73	50	23	46%
DEPRECIATION	3,236	3,236	3,236	3,236	3,236	3,236	19,416	19,417	(1)	
REPAIRS & MAINTENANCE										
Computers					23		23	100	(77)	(77%)
Equipment								50	(50)	(100%)
Janitorial Services	986	986	986	672	672	672	4,974	6,400	(1,426)	(22%)
Property & Plant								50	(50)	(100%)
Total repairs & maintenance	986	986	986	672	695	672	4,997	6,600	(1,603)	(24%)
ADMINISTRATIVE EXPENSES										
Job Postings	47	44	56	12	19	38	216	350	(134)	(38%)

	Monthly actuals						YTD actual	YTD Budget	Variance	
	Jul	Aug	Sep	Oct	Nov	Dec			\$\$\$	%
Total administration expense	47	44	56	12	19	38	216	350	(134)	(38%)
UNCOLLECTABLE ACCOUNTS	(12)						(12)	250	(262)	(105%)
TOTAL EXPENSES	38,786	30,620	36,723	37,252	34,406	33,939	208,805	233,798	(24,993)	(11%)



**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

For the Years Ended June 30, 2017 and 2016

Jones & Roth
CPAs & Business Advisors

JASPER MOUNTAIN
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
For the Years Ended June 30, 2017 and 2016

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Jasper Mountain
Jasper, Oregon

We have audited the accompanying financial statements of Jasper Mountain (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities and change in net assets and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

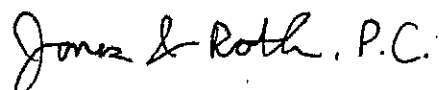
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Jasper Mountain as of June 30, 2017 and 2016 and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "Jones & Roth, P.C." in a cursive, flowing script.

Jones & Roth, P.C.
Eugene, Oregon
November 20, 2017

FINANCIAL STATEMENTS

JASPER MOUNTAIN
STATEMENTS OF FINANCIAL POSITION
June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets		
Current assets		
Cash and cash equivalents	\$ 2,389,542	\$ 1,989,200
Investments in marketable securities	2,136,169	1,998,941
Accounts receivable, net	1,682,423	1,369,169
Prepaid expenses and deposits	<u>235,805</u>	<u>211,553</u>
Total current assets	<u>6,443,939</u>	<u>5,568,863</u>
Property and equipment		
Land	429,875	429,875
Building and building improvements	6,615,644	6,619,126
Furniture, fixtures, and office equipment	285,330	270,165
Vehicles	100,667	107,922
Construction in progress	<u>85,630</u>	<u>-</u>
	7,517,146	7,427,088
Accumulated depreciation	<u>(3,744,236)</u>	<u>(3,468,891)</u>
Property and equipment, net of accumulated depreciation	<u>3,772,910</u>	<u>3,958,197</u>
Total assets	<u>\$ 10,216,849</u>	<u>\$ 9,527,060</u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	\$ 80,731	\$ 94,865
Payroll liabilities	333,540	334,907
Other liabilities	1,115	1,190
Payments received in excess of billings	<u>-</u>	<u>62,143</u>
Total liabilities	<u>415,386</u>	<u>493,105</u>
Net assets		
Unrestricted	9,798,922	9,033,955
Temporarily restricted	<u>2,541</u>	<u>-</u>
Total net assets	<u>9,801,463</u>	<u>9,033,955</u>
Total liabilities and net assets	<u>\$ 10,216,849</u>	<u>\$ 9,527,060</u>

The accompanying notes are an integral part of these statements.

JASPER MOUNTAIN
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
For the Year Ended June 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Program revenues			
Residential treatment	\$ 2,691,736	\$ -	\$ 2,691,736
SAFE	2,252,364	-	2,252,364
Academic - SAFE School	523,150	-	523,150
Academic - Jasper Mountain School	691,639	-	691,639
Treatment Foster Care	173,883	-	173,883
Crisis	159,910	-	159,910
	<u>6,492,682</u>	<u>-</u>	<u>6,492,682</u>
Program expenses			
Residential treatment	2,197,634	-	2,197,634
SAFE	1,626,220	-	1,626,220
Academic - SAFE School	462,214	-	462,214
Academic - Jasper Mountain School	511,340	-	511,340
Treatment Foster Care	214,201	-	214,201
Crisis	89,223	-	89,223
	<u>5,100,832</u>	<u>-</u>	<u>5,100,832</u>
Management and general expenses	<u>823,189</u>	<u>-</u>	<u>823,189</u>
Other revenues (expenses)			
Contributions	42,572	4,590	47,162
Other revenue	3,724	-	3,724
Investment income	147,961	-	147,961
Net assets released from restriction	2,049	(2,049)	-
	<u>196,306</u>	<u>2,541</u>	<u>198,847</u>
Change in net assets	764,967	2,541	767,508
Net assets, beginning of year	<u>9,033,955</u>	<u>-</u>	<u>9,033,955</u>
Net assets, end of year	<u>\$ 9,798,922</u>	<u>\$ 2,541</u>	<u>\$ 9,801,463</u>

The accompanying notes are an integral part of these statements.

JASPER MOUNTAIN
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
For the Year Ended June 30, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Program revenues			
Residential treatment	\$ 2,495,067	\$ -	\$ 2,495,067
SAFE	1,838,838	-	1,838,838
Academic - SAFE School	618,895	-	618,895
Academic - Jasper Mountain School	960,253	-	960,253
Treatment Foster Care	196,504	-	196,504
Crisis	161,993	-	161,993
The Village	11,826	-	11,826
Total program revenues	<u>6,283,376</u>	<u>-</u>	<u>6,283,376</u>
Program expenses			
Residential treatment	1,905,460	-	1,905,460
SAFE	1,624,506	-	1,624,506
Academic - SAFE School	490,886	-	490,886
Academic - Jasper Mountain School	458,758	-	458,758
Treatment Foster Care	238,797	-	238,797
Crisis	89,757	-	89,757
The Village	49,392	-	49,392
Total program expenses	<u>4,857,556</u>	<u>-</u>	<u>4,857,556</u>
Management and general expenses	<u>1,024,125</u>	<u>-</u>	<u>1,024,125</u>
Other revenues (expenses)			
Contributions	70,139	3,010	73,149
Other revenue	2,606	-	2,606
Investment income	20,439	-	20,439
Net assets released from restriction	44,868	(44,868)	-
Total other revenues (expenses)	<u>138,052</u>	<u>(41,858)</u>	<u>96,194</u>
Change in net assets	539,747	(41,858)	497,889
Net assets, beginning of year	<u>8,494,208</u>	<u>41,858</u>	<u>8,536,066</u>
Net assets, end of year	<u>\$ 9,033,955</u>	<u>\$ -</u>	<u>\$ 9,033,955</u>

The accompanying notes are an integral part of these statements.

JASPER MOUNTAIN
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities		
Cash received from program services	\$ 5,912,700	\$ 5,646,474
Cash paid to employees and suppliers	(5,482,767)	(5,625,754)
Contributions received	44,457	73,149
Interest received	<u>62,175</u>	<u>57,604</u>
Net cash provided by operating activities	<u>536,565</u>	<u>151,473</u>
Cash flows from investing activities		
Purchase of property	(104,532)	(288,705)
Purchase of investments	(2,360,497)	(447,704)
Proceeds from sale of investments	2,328,806	398,562
Proceeds from sale of fixed asset	<u>-</u>	<u>400</u>
Net cash used in investing activities	<u>(136,223)</u>	<u>(337,447)</u>
Increase (decrease) in cash and cash equivalents	400,342	(185,974)
Cash and cash equivalents, beginning of year	<u>1,989,200</u>	<u>2,175,174</u>
Cash and cash equivalents, end of year	<u>\$ 2,389,542</u>	<u>\$ 1,989,200</u>
Reconciliation of change in net assets to net cash provided by operating activities		
Change in net assets	\$ 767,508	\$ 497,889
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	290,953	284,127
Contract write-off	269,882	25,716
Realized gain on investments	(136,700)	(106,372)
Unrealized loss on investments	31,163	120,062
Noncash donations	(1,520)	-
(Gain) loss on disposal of fixed asset	386	(400)
(Increase) decrease in:		
Accounts receivable	(583,136)	(443,465)
Prepaid expenses and deposits	(24,252)	24,458
Increase (decrease) in:		
Accounts payable and accrued expenses	(14,134)	(23,443)
Payroll liabilities	(1,367)	(31,056)
Deferred revenue	(75)	(553)
Payments received in excess of billings	<u>(62,143)</u>	<u>(195,490)</u>
Net cash provided by operating activities	<u>\$ 536,565</u>	<u>\$ 151,473</u>

The accompanying notes are an integral part of these statements.

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

1. Nature of Business and Summary of Significant Accounting Policies

Nature of Organization

The mission of Jasper Mountain is to bring hope and healing to traumatized children and their families and enhance the physical, emotional, and spiritual health of its clients and staff. Jasper Mountain serves children from throughout the state of Oregon and the United States.

Jasper Mountain's programs include:

Residential Treatment - Long-term, state certified, residential treatment program for severely abused and emotionally disturbed young children, aged 3 – 12. Services include psychiatric intervention, individual, group and family therapy, therapeutic recreation, specialized diet, biofeedback training, and adoption support.

Stabilization, Assessment and Family Evaluation (SAFE) – Short-term residential stabilization and assessment program designed to give treatment recommendations to Lane County Mental Health, State of Oregon Services to Children and Families, and placement agencies.

Academic - State licensed alternative and special education programs for kindergarten through sixth grades. Day treatment for children from other districts also attend. In connection with the academic program, Jasper Mountain maintains an affiliation with the Springfield School District (SSD) as required by the state of Oregon. SSD provides billing services, special education services, interpreters, speech and language specialists, and school supply purchasing services. Jasper Mountain is required to submit an annual budget to SSD.

Treatment Foster Care - Family-based program which provides individualized treatment for children and their families. Often the first step toward reunification or adoption, treatment foster parents serve as an integral part of the treatment team and are trained, supervised, and supported by qualified agency staff.

Crisis - A 24-hour intervention program in conjunction with Looking Glass and The Child Center to serve children in Lane County. Jasper Mountain responds to calls concerning children in the Springfield area. Situations may be resolved via telephone, crisis response teams going to the home, or transportation to the SAFE Center or Looking Glass for a short stay.

The Village - A community based service for children who have problems not severe enough to warrant residential services. Services include individual therapy, family therapy, and home visits by trained personnel. The primary purpose of this program is to treat the child in the home setting. This program was discontinued during the year ended June 30, 2016.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

1. Nature of Business and Summary of Significant Accounting Policies, continued

Basis of Presentation

In accordance with U.S. GAAP, Jasper Mountain reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Accordingly, net assets of Jasper Mountain and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets available for general obligations of Jasper Mountain.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that will be met, either by actions of Jasper Mountain and/or the passage of time. When a purpose restriction is met or a time restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities and changes in net assets as net assets released from restrictions.

Permanently restricted net assets - Net assets subject to donor-imposed restrictions that stipulate the resources be maintained permanently by Jasper Mountain. Generally, the donors of these assets permit Jasper Mountain to use all or part of the income earned on any related investments for general purposes. Jasper Mountain has no permanently restricted net assets.

Net assets and all balances and transactions are presented based on the existence or absence of donor-imposed restrictions.

Expenses are reported as decreases in unrestricted net assets. Gains and losses on other assets or liabilities are reported as increases or decreases in unrestricted net assets, unless their use is restricted by explicit donor stipulation or by law.

Use of 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. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statements of cash flows, all highly liquid debt instruments purchased with a maturity of three months or less at the time of acquisition are considered to be cash equivalents.

Marketable Securities

Marketable securities are comprised of various fixed income products, debt securities, equity securities, and mutual funds and are carried at fair value with realized and unrealized gains and losses reflected in the statements of activities and changes in net assets.

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

1. Nature of Business and Summary of Significant Accounting Policies, continued

Accounts Receivable

In the normal course of business, Jasper Mountain extends unsecured credit to third-party payors and private parties. Accounts receivable are generally due based on submission of the claim and are considered delinquent if more than 90 days past due. Funds received from the state of Oregon, other states, school districts, and Lane County (received under Title XIX) are all received under third-party reimbursement arrangements. Receivables 90 or more days past due were \$802,611 and \$329,443, as of June 30, 2017 and 2016, respectively.

Accounts receivable are reduced by an allowance for doubtful accounts totaling \$248,021 and \$50,302 at June 30, 2017 and 2016, respectively. The allowance for doubtful accounts is based on historical collection experience, management's evaluation of the collectability of outstanding accounts receivable, and existing economic conditions. A receivable is considered uncollectible when management concludes that it is probable that an amount will not be collected at which point it is then written-off. The accounts receivable are also reduced by an allowance for contractual write-offs and adjustments totaling \$2,563 and \$2,565 at June 30, 2017 and 2016, respectively. The allowance for contractual write-offs is based on historical contractual write-offs and adjustments.

Property and Equipment

Jasper Mountain capitalizes all expenditures for property and equipment in excess of \$1,000 and with a minimum useful life exceeding one year. Purchased properties are recorded at cost and are depreciated using the straight-line method. Contributed property and equipment is capitalized at its fair market value at the date of the donation. Assets are depreciated over their estimated useful lives, which range from 5 - 20 years. Depreciation expense for the years ended June 30, 2017 and 2016 was \$290,953 and \$284,127, respectively.

Income Taxes

Jasper Mountain is incorporated in the state of Oregon and is a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code. Thus, Jasper Mountain is exempt from federal and state income taxes and files required information returns with both the U.S. federal jurisdiction and the state of Oregon.

Donated Materials and Services

Jasper Mountain receives donated materials and services from a variety of companies and unpaid volunteers assisting Jasper Mountain's programs. During the years ended June 30, 2017 and 2016, the estimated fair value of materials donated to Jasper Mountain was \$11,954 and \$-0-, respectively. During the year ended June 30, 2017, Jasper Mountain received \$1,520 of donated services related to a construction project. During the year ended June 30, 2016, Jasper Mountain did not receive any donated services that met the criteria for recognition. Donated materials received were primarily school supplies used for the program services. These materials are recognized as program revenue within Jasper Mountain's Residential Treatment program in the accompanying statements of activities and changes in net assets.

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

1. Nature of Business and Summary of Significant Accounting Policies, continued

Donated Materials and Services, continued

Jasper Mountain also receives donated services from a variety of unpaid volunteers who assist with the programs and construction projects in non-specialized roles. The value of services contributed by these volunteers is not reflected in the financial statements since these services do not meet the criteria for recognition.

Revenue Recognition

Fees for service revenue are recognized when the service is performed and classified to the program which the service relates. Program revenue is reported at its estimated net realizable amount from patients, third-party payers, and others for services rendered.

Grants and contributions of cash and other assets are reported as unrestricted, temporarily restricted, or permanently restricted support, based on any donor stipulations that limit the use of the donated assets. Restricted contributions in the amount of \$4,590 and \$3,010 were received during the years ended June 30, 2017 and 2016, respectively, and were temporarily restricted to construct a new play structure and to purchase school supplies. As of June 30, 2017 and 2016, respectively, \$2,541 and \$-0- of these funds had not been used and are included in temporarily restricted net assets.

Expense Allocation

The expenses of Jasper Mountain are categorized as either program services or supporting services. Program services include direct and indirect costs related to providing the services and activities related to each program of Jasper Mountain. Supporting services include management and general activities that are related to the overall direction of Jasper Mountain, including board activities, general record keeping, business management, and budgeting.

Business Risks and Uncertainties

Jasper Mountain's investments are primarily comprised of mutual funds, debt securities, and equity securities. Significant changes in prevailing interest rates and market conditions may adversely affect the timing and amount of cash flows on such investments and their related values. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in values in the near-term could materially affect Jasper Mountain's financial position and the amounts reported in the statements of activities and change in net assets.

Subsequent Events

Management evaluates events and transactions that occur after the statement of financial position date as potential subsequent events. Management has performed this evaluation through the date of the independent auditor's report.

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

2. Investments in Marketable Securities

Investments are carried at fair value. At June 30, investment holdings consisted of the following:

	<u>2017</u>	<u>2016</u>
Fixed income – certificates of deposit	\$ 98,812	\$ -
Mutual funds	2,037,357	1,758,925
Debt securities	<u>-</u>	<u>240,016</u>
Investments in marketable securities	<u>\$ 2,136,169</u>	<u>\$ 1,998,941</u>

For the years ended June 30, investment returns are summarized as follows:

	<u>2017</u>	<u>2016</u>
Interest income	\$ 62,175	\$ 57,604
Investment fees	(19,751)	(23,475)
Net realized and unrealized gains (losses)	<u>105,537</u>	<u>(13,690)</u>
Total	<u>\$ 147,961</u>	<u>\$ 20,439</u>

3. Retirement Plan

Jasper Mountain has a 403(b) salary reduction plan covering all employees who have been with Jasper Mountain for two or more years. Employees may elect to contribute an amount determined by the plan's contribution formula. Jasper Mountain will match up to \$1,000 per employee per year. Jasper Mountain's expense was \$48,774 and \$39,084 for the years ended June 30, 2017 and 2016, respectively.

4. Contingencies

Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any costs disallowed by these agencies could become a liability of Jasper Mountain. Management believes that unallowable costs, if any, would not be significant and would not have a material adverse effect on Jasper Mountain's financial position.

5. Concentrations

Revenue and credit risk – Jasper Mountain is supported through program service fees with the various states and county departments of health and human services as well as other local school districts, insurance companies, and individuals. During the years ended June 30, 2017 and 2016, approximately 23 and 24 percent, respectively, of Jasper Mountain's program revenues came from two agencies. At June 30, 2017 and 2016, 31 percent and 36 percent, respectively, of outstanding receivables were due from three organizations.

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

5. Concentrations, continued

Deposit risk – Jasper Mountain holds its cash and cash equivalents in bank accounts at three financial institutions. The accounts held at banking institutions are insured up to certain limits by the Federal Deposit Insurance Corporation (FDIC). The accounts, at times, may exceed federally insured limits. Deposits in excess of FDIC insurance limits at June 30, 2017 were \$2,098,243. Management believes Jasper Mountain is not exposed to any significant risk related to uninsured cash and cash equivalents.

6. Fair Value of Financial Instruments

Accounting principles generally accepted in the United States of America define fair value, establish a framework for measuring fair value, and establish a fair value hierarchy that prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability; in the absence of a principal market, the most advantageous market.

Valuation techniques that are consistent with the market, income, or cost approach are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- Level 1: Inputs are quoted prices in active markets for identical assets or liabilities for which the organization has the ability to access at the measurement date.
- Level 2: Inputs (other than quoted prices included within Level 1) that are observable for the asset or liability, either directly or indirectly.
- Level 3: Unobservable inputs for the asset or liability that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which determination of fair value requires significant management judgment or estimation.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used by Jasper Mountain for assets measured at fair value:

Investments in mutual funds are reported at fair value. These securities are traded in active markets and are valued at quoted market prices. They are generally categorized in Level 1 of the fair value hierarchy.

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

6. Fair Value of Financial Instruments, continued

Investments in foreign and corporate debt securities and certificates of deposit are reported at fair value. These securities use quoted prices for similar assets in active markets or quoted prices for identical assets in inactive markets. They are generally categorized in Level 2 of the fair value hierarchy.

The fair value methodologies used by Jasper Mountain may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while Jasper Mountain believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. Valuation techniques utilized to determine fair value are consistently applied.

At June 30, fair values of assets measured on a recurring basis are as follows:

	Assets at Fair Value as of June 30, 2017			
	Carrying Value	Inputs Used to Determine Fair Value		
		Level 1	Level 2	Level 3
Certificates of deposit	\$ 98,812	\$ -	\$ 98,812	\$ -
Mutual funds:				
Domestic blended funds	528,027	528,027	-	-
Domestic value funds	87,411	87,411	-	-
Foreign blended funds	174,704	174,704	-	-
Foreign value funds	129,776	129,776	-	-
Foreign growth funds	43,983	43,983	-	-
Fixed income funds	880,171	880,171	-	-
Market neutral funds	86,082	86,082	-	-
Commodities	41,712	41,712	-	-
Real estate	65,491	65,491	-	-
Total mutual funds	2,037,357	2,037,357	-	-
Total investments	\$ 2,136,169	\$ 2,037,357	\$ 98,812	\$ -

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

6. Fair Value of Financial Instruments, continued

	Assets at Fair Value as of June 30, 2016			
	Carrying Value	Inputs Used to Determine Fair Value		
		Level 1	Level 2	Level 3
Debt securities:				
Corporate bonds	\$ 161,875	\$ -	\$ 161,875	\$ -
Government obligations	72,820	-	72,820	-
Foreign obligations	5,321	-	5,321	-
Total debt securities	<u>240,016</u>	<u>-</u>	<u>240,016</u>	<u>-</u>
Mutual funds:				
Domestic equity growth	711,601	711,601	-	-
Municipal fixed income funds	75,420	75,420	-	-
Fixed income funds	263,234	263,234	-	-
Foreign equity growth	385,659	385,659	-	-
Foreign fixed income	51,933	51,933	-	-
Real estate	109,326	109,326	-	-
Hedged equity	161,752	161,752	-	-
Total mutual funds	<u>1,758,925</u>	<u>1,758,925</u>	<u>-</u>	<u>-</u>
Total investments	<u>\$ 1,998,941</u>	<u>\$ 1,758,925</u>	<u>\$ 240,016</u>	<u>\$ -</u>

7. Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation. Such reclassifications had no effect on previously stated net assets or change in net assets.

SUPPLEMENTARY INFORMATION

JASPER MOUNTAIN
SCHEDULE OF FUNCTIONAL REVENUES
For the Year Ended June 30, 2017
(With Comparative Totals for June 30, 2016)

	Program Services									
	Residential Treatment	Academic		Academic		Treatment		Program		2016 Total
		SAFE	SAFE School	Jasper Mtn. School	Foster Care	Crisis	Total	Other	2017 Total	
Unrestricted revenues										
Out of state	\$ 1,173,626	\$ 6,171	\$ -	\$ -	\$ 149,425	\$ -	\$ 1,329,222	\$ -	\$ 1,329,222	\$ 1,705,673
School districts and Department of Education	-	-	458,564	617,945	-	-	1,076,509	-	1,076,509	1,387,667
Private pay	86,632	41,316	245	8,531	722	-	137,446	-	137,446	151,362
MHO - Mental health Department of	833,141	1,468,221	44,290	46,965	22,150	159,910	2,574,677	-	2,574,677	2,107,456
Human Services	587,643	721,052	-	65	2,797	-	1,311,557	-	1,311,557	825,963
School lunch	20,934	20,934	21,102	20,934	-	-	83,904	-	83,904	81,832
Contributions	9,466	989	-	59	-	-	10,514	42,572	53,086	70,139
Other revenue	1,358	-	-	-	-	-	1,358	3,724	5,082	6,623
Investment income	-	-	-	-	-	-	-	147,961	147,961	20,439
Billing adjustments	(21,064)	(6,319)	(1,051)	(2,860)	(1,211)	-	(32,505)	-	(32,505)	19,406
Total unrestricted revenues	2,691,736	2,252,364	523,150	691,639	173,883	159,910	6,492,682	194,257	6,686,939	6,376,560
Temporarily restricted revenues										
Contributions	-	-	-	-	-	-	-	4,590	4,590	3,010
Total revenues	\$ 2,691,736	\$ 2,252,364	\$ 523,150	\$ 691,639	\$ 173,883	\$ 159,910	\$ 6,492,682	\$ 198,847	\$ 6,691,529	\$ 6,379,570

JASPER MOUNTAIN
SCHEDULE OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2017
(with Comparative Totals for June 30, 2016)

	Program Services										2017 Total	2016 Total
	Residential Treatment	Academic					Program Total	Management and General				
		SAFE	Academic SAFE School	Jasper Mtn. School	Treatment Foster Care	Crisis						
Salaries and wages	\$ 1,115,255	\$ 990,021	\$ 284,245	\$ 300,007	\$ 90,631	\$ 70,145	\$ 2,850,304	\$ 473,834	\$ 3,324,138	\$ 3,602,746		
Independent contractors and consulting	171,616	102,313	-	1,593	-	-	275,522	10,020	285,542	223,814		
Payroll taxes and benefits	290,787	243,912	73,505	76,375	21,587	14,489	720,655	101,258	821,913	811,160		
	1,577,658	1,336,246	357,750	377,975	112,218	84,634	3,846,481	585,112	4,431,593	4,637,720		
Conferences and training	5,147	3,021	527	1,154	148	28	10,025	1,642	11,667	10,838		
Contract write-off, net of recoveries	223,155	14,645	-	32,082	-	-	269,882	-	269,882	25,716		
Dues and publications	1,799	1,448	412	1,575	7	-	5,241	13,937	19,178	21,688		
General insurance	20,602	11,908	5,130	5,179	497	256	43,572	34,147	77,719	78,434		
Legal and accounting	-	-	-	-	-	-	-	53,028	53,028	103,504		
Miscellaneous	12,185	5,984	618	7,781	1,433	391	28,392	27,795	56,187	67,357		
Office expense	41,144	15,422	12,434	27,224	331	181	96,736	13,265	110,001	104,667		
Postage and printing	2,851	3,431	1,456	1,263	787	743	10,531	7,222	17,753	18,113		
Public relations	-	12	-	-	-	-	12	2,440	2,452	961		
Repairs and maintenance	15,346	17,994	788	913	-	2	35,043	9,299	44,342	38,704		
Residential program	199,752	98,548	35,768	21,206	96,836	56	452,166	1,400	453,566	408,044		
Telephone	8,669	8,178	1,663	1,219	1,423	2,404	23,556	5,676	29,232	26,019		
Travel	3,709	562	-	323	222	137	4,953	955	5,908	7,932		
Utilities and occupancy	16,834	11,635	6,669	4,146	299	391	39,974	4,504	44,478	39,203		
Vehicle expenses	4,682	1,079	-	-	-	-	5,761	321	6,082	8,654		
Total expenses before depreciation	2,133,533	1,530,113	423,215	482,040	214,201	89,223	4,872,325	760,743	5,633,068	5,597,554		
Depreciation	64,101	96,107	38,999	29,300	-	-	228,507	62,446	290,953	284,127		
Total expenses	\$ 2,197,634	\$ 1,626,220	\$ 462,214	\$ 511,340	\$ 214,201	\$ 89,223	\$ 5,100,832	\$ 823,189	\$ 5,924,021	\$ 5,881,681		