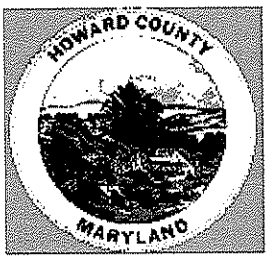
*Internal Audit Report*

# THE STTAR CENTER, INC.
# JUNE 2010

## *Office of the County Auditor*



# OFFICE OF THE COUNTY AUDITOR

Haskell N. Arnold, CPA
County Auditor

June 2010

The County Council and County Executive
of Howard County, Maryland

Pursuant to Sections 212 and 213 of the Howard County Charter and Council Resolution 22-1985, we have conducted a review of selected activities of

THE STTAR CENTER, INC.

and our report is submitted herewith. The scope of our examination related specifically to a review and report on the issues relating to the closing of the STTAR Center's offices, a determination as to the STTAR Center's compliance with its contract with the County, and a review of procedures used to monitor the Community Service Partnerships grants. The body of our report presents our findings and recommendations.

The contents of this report have been reviewed with the Chief Administrative Officer, and the Director of the Department of Citizen Services. We wish to express our gratitude to the Department of County Administration and the Department of Citizen Services for the cooperation and assistance extended to us during the course of this engagement.

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## INTRODUCTION AND SCOPE

The Specialized Trauma Treatment and Recovery (STTAR) Center, Inc. is a non-profit organization. The organization provided crisis intervention and therapeutic treatment to victims of child abuse, sexual assault, other violent crimes, automobile and other accidents, and other psychological trauma. The STTAR Center provided specialized services to trauma victims in Howard County and surrounding communities. The STTAR Center was funded in the FY 2010 Howard County Budget with a grant of $232,964 in the Community Service Partnerships (CSP) program. On November 23, 2009, the STTAR Center informed the Howard County Department of Citizen Services that they were closing their offices effective December 31, 2009. The County had distributed half of the grant awarded, or $116,482 at the time of the closing of the STTAR Center's offices.

Our audit was undertaken at the request of the County Executive in accordance with Article 213 of the Howard County Charter. We were requested to review and report on the issues relating to the closing of the STTAR Center's offices, and to determine if the County funds distributed were used in accordance with the contract the STTAR Center signed with the County. In addition, we were requested to review the procedures used to monitor the Community Service Partnerships grants and provide recommendations on how those procedures could be strengthened. Accordingly, this audit included discussions with available personnel and a review of cash receipts and disbursements and associated documentation through the early part of January 2010 to determine how county grant funds were spent. We reviewed board minutes and reports and other correspondence. The STTAR center has ceased doing business and its clients have been redirected to other therapists. The county has redirected grant funds to other organizations. Our results are presented in this report.

## BACKGROUND

The STTAR Center is a non-profit organization that serves victims of psychological trauma and sexual assault. It has been in existence in Howard County since 1975. It is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. The mission of the STTAR Center is to assist people who have been affected by trauma through client-centered services that support, counsel and inform. A strategic plan for the STTAR Center had been approved and services had been expanded to include treating those suffering from the sudden death of a loved one or experiencing symptoms of traumatic grief. Included were services to military personnel and their families for those displaying symptoms of post-traumatic stress or combat fatigue due to deployment during the war. There had been a recent expansion of services to clients in Montgomery & Anne Arundel counties.

The STTAR Center's services were supported by grants from Howard County Government, the Maryland Department of Human Resources, and the U.S Department of Justice. Additional supporters included the Rouse Foundation, the Columbia Foundation, and United Way of Central Maryland. Fees were also collected from clients for services rendered.

For fiscal year 2010, the STTAR Center received a $232,964 grant from the County. The FY 2010 grant is comparable to prior year County grants of $237,300 in FY 2009 and $232,300 in FY 2008. Of the FY 2010 grant, $116,482 had been disbursed when the center closed. The center closed on December 31, 2009, however client services were discontinued and most of the staff was dismissed in November. One clerical position was paid through the end of December. The executive director left in October 2009. She had been with the organization for six years. Prior to closing in Howard County in December, the STTAR Center had also closed its locations in Anne Arundel and Montgomery counties.

The STTAR Center had a financial audit done annually. This audit was required as part of its grant agreement with the County. The last audit was performed at the STTAR Center for the year ended June 30, 2008. The audited financial statements reported that the organization had unrestricted net assets of $88,504 and total net assets of $99,950 as of June 30, 2008. No audit was completed for fiscal year 2009 due to the organization's closing and a lack of funds to pay for the audit.

## FINDINGS AND RECOMMENDATIONS

### Events leading up to the closure of the STTAR Center's offices

According to the June 30, 2008 audited financial statements, the STTAR Center was in stable financial position. It had completed the year with revenues of $724,791 and expenses of $712,997, for an increase in net assets of $11,794. This was the last financial statement the County received. No audit was performed for the year ended June 30, 2009. We compiled the financial statements for the year ended June 30, 2009, and for the period from July 1, 2009 through January 11, 2010 from the STTAR Center's records. See Attachments 1 and 2. We did not audit or review the financial statements, and accordingly, do not express an opinion or any other form of assurance on them.

Based on our compilation of the financial records maintained by the organization, for the year ended June 30, 2009, revenues were $741,989 and expenses were $839,972, resulting in a decrease in net assets of $97,983. This decrease effectively wiped out almost all of the organization's net assets, leaving a balance of approximately $2,000 to start FY 2010. From FY 2008 to FY 2009, expenses increased by $127,000. Cash decreased by $28,000, and accounts payable and accrued expenses increased by $37,000. The combination of these changes resulted in an estimated loss of $98,000 for FY 2009.

We also compiled the financial records for FY 2010 through January 11, 2010 and found that revenues to date totaled $365,062 and expenses to date totaled $500,523, resulting in a loss of $135,461 for the first six and a half months of FY 2010.

The principal reasons for the losses in FY 2009 and FY 2010 were increased salaries and wages, increased rental expenses, and increased professional fees. There were not sufficient corresponding increases in revenues to offset these increased expenses.

- **Increase in Salaries and Wages**
  $52,000 increase from FY 2008 to FY 2009

The primary reason for the increase in salaries and wages was the hiring of additional staff (there were 18 employees as of November 2009). According to the grant applications, there were 11 staff members in 2009 and 12 staff members in 2010. There were actually 17 employees on the payroll in July 2009, a substantial increase over the number reported on the grant application when it was submitted in January 2009. Salaries and wages also increased due to merit increases and cost of living allowances (COLA).

In October 2009, the staff was informed that there would be a reduction in hours effective with the payroll beginning October 10, 2009. This reduction was made to reduce expenses, but it was too little, too late to make a real difference. The last payment to the executive director was made on November 20, 2009 for the period ending October 30, 2009.

Employees worked through December 4, 2009, except for one clerical position which was kept on after that date. The last regular pay date was November 13, 2009 (for the period ending November 6, 2009. On the following pay date, November 27, 2009, each employee, out of a total of 16 employees, received $250 towards their pay. The remaining pay due to the 16 employees was paid with checks dated December 30, 2009. However, these checks were not distributed to the employees until 2010. Payments could not be made until grant reimbursements were received. Net payroll distributed in 2010 for work performed in 2009 was $24,000. All payroll taxes were paid in 2009, and the income was included on the employees W-2's for 2009. Payments made to employees in 2010 should have been recorded on W-2's for 2010.

- **Increase in Rent**
  $10,000 increase from FY 2008 to FY 2009

The reason for the increase in rental expenses was the addition of rental space (Suite D) in Columbia in May 2009, and the result of opening locations in Anne Arundel and Montgomery Counties.

Monthly rental expenses consisted of:

| | |
|---|---|
| Columbia Suite C | $6,006.68 |
| Columbia Suite D | $3,572.44 |
| Gaithersburg | $ 975.00 |
| Anne Arundel | $ 250.00 |

- **Increase in Professional Fees**
  $62,000 increase from FY 2008 to FY 2009

The primary reason for the dramatic increase in professional fees was due to the retention of an accounting firm at a monthly retainer plus additional expenses (total accounting expenses for FY 2009 were $58,000 of which $44,000 was paid to this accounting firm). At the time the STTAR Center closed, it owed $15,000 to this accounting firm. These payments were in addition to accounting expenses paid to the STTAR Center's outside auditors to prepare the annual audit and tax forms.

**Other factors**

- **On-going employee loans from the STTAR Center to its executive director**

Over the years, small loans have been made to the executive director. In FY 2009, there were several loans, the last one was for $500 and was made in August 2009. Loan payments were made through payroll deduction in $50 increments. The employee loan balance of $675 was paid off with one of the executive director's last paychecks. In light of the financial position of the organization, as well as for a host of other reasons, these loans should not have been made. No documentation was prepared for the loans and no interest was paid.

- **A loan was obtained from an employee of the STTAR Center to the STTAR Center**

An employee of the STTAR Center loaned the organization $4,400 in August 2009 via a cash advance from her personal credit card. These funds were used to meet payroll. The loan was repaid on October 2009 and included interest of $233. No documentation was prepared for the loan.

- **Bank loan**

A $75,000 loan was obtained in September 2009 at an interest rate of 3.25%. Interest only payments were due monthly. The first payment, which was due in October 2009, was not made. As of January 2010, no payments had been made on the loan. Loan payments have been made subsequent to our review. A portion ($38,781) of the proceeds of this loan was used to pay off two bank loans. An additional $36,219 initially undisbursed was disbursed in October 2009. These funds were used to meet payroll.

- **Review of Minutes**

We reviewed the minutes of the STTAR Center's Board of Directors meetings for FY 2009 and FY 2010. According to the Board Minutes, the financial report was reviewed monthly. In January, February, March and April 2009 it was reported that *'we are on target for the year in most areas'*. No mention was made of the financial report after April 2009. The only financial discussion documented in the minutes was a discussion of the budget which was approved in June 2009. There were no meetings of the Board of Directors in August or September 2009. It appears that the board was not informed of the financial status of the organization as it began to decline. There was also an Executive Committee which consisted of the Board Chair, the Board Vice Chair, and the Treasurer. This Committee met in October 2009 and recommended

corrective actions to the Board. The Committee also recommended that the executive director be terminated. There was an emergency meeting of the Board on October 30, 2009. At that meeting, the executive director was terminated. The board informed the funders of the situation in November 2009. An interim position was filled on December 10, 2009 to close down operations.

**Summary**

- The decline occurred over FY 2009 and the beginning of FY 2010. The organization's financial position was stable at the end of FY 2008 (last audit).
- The principal reason for the decline was increased expenses with no corresponding increases in revenues. Specifically, large increases were noted in Salaries and Wages, Rent, and Accounting Fees.
- Prior year (6/30/08) equity (net assets) was used to cover increased expenses.
- Additional debt was incurred to cover increased expenses.
- In November, 2009, there were no additional funds available to cover expenses and payroll could not be met, therefore the STTAR Center elected to close it offices.

There was insufficient revenue to cover increased expenses and expanding services. Better planning and more help from funders may have improved the chances of the organization's continuation or facilitated a smoother transition.

**Specific questions raised by the County Executive**

- **Why did the 2008 audit not reveal the existence of any debt?**

The FY 2008 audit did reveal the existence of debt. According to the audit, there was a note payable to a bank in the amount of $16,867, of which $7,186 was short-term and $9,681 was long-term. In addition, there was a revolving line of credit with a bank that allowed for the maximum borrowing of $30,000. At June 30, 2008, there was no balance due on this line of credit. The audit did not reveal the existence of the debt reported in November 2009 because that debt did not exist at June 30, 2008.

- **Were there any signs of fiscal distress at the time of the audit which should have been cause for concern?**

As of June 30, 2008, there were no signs of fiscal distress which should have been cause for concern as indicated by the financial statements. The audit revealed net assets of $99,950, $88,504 of which was unrestricted, and an increase in net assets over the previous year of $11,794. Support and revenues for the year totaled $724,791, while expenses totaled $712,997. The statement of cash flows revealed a decrease in cash and cash equivalents of $5,251. In summary, at June 30, 2008, the STTAR Center financial statements reported revenues which exceeded expenses for the year and a healthy net assets balance.

- **Were the funds paid in FY 2010 used in accordance with the contract the STTAR Center signed with the county?**

The STTAR Center received its grant from the County in quarterly installments paid in advance. The County paid the STTAR Center $116,482 in FY 2010. According to the grant agreement, *'grant funds may only be used for those operating and/or program expenses shown in the agency budget approved by the Department of Citizen Services.'* A projected budget for FY 2010 was submitted as part of the grant application. It lists agency expenses broken down by CSP funds and all other funding sources. The CSP expenses were budgeted at $232,964. Since only half of the grant was disbursed, the budget should be halved for each line item. See Attachment 3.

Based on our analysis of the expenses incurred through 1/11/10 as shown on the budget schedule, the funds paid in FY 2010 were used in accordance with the contract between the STTAR Center and the County. The original grant of $232,964 represented approximately 28% of the STTAR Center's budget of $821,493 for the five line items in the CSP grant. Through 1/11/10, the STTAR Center had spent $466,668 on those five line items. The County's approximately 28% share of that amount is $132,341, which is over the $116,482 grant disbursed.

We found a number of problems with the projected budget included in the grant application. The budget line item explanation page references a salary allocation sheet which does not correlate with the projected budget. The salaries and fringe amounts do not agree with the budget. Salaries are $151,121 per the budget, but $174,032 per the allocation and fringe is

$21,157 per the budget, but $24,434 per the allocation, a combined difference of $26,188. In addition, the hourly rates per the allocation did not agree with actual rates of pay.

- **What fiscal controls should the county insist on in the future to prevent this from happening again?**

There is no foolproof solution that the county can insist on in the future to prevent a similar occurrence at another non-profit organization. The county should continue to monitor the non-profit organizations. We have made suggestions to improve the monitoring and grant review processes later in our report.

- **Review procedures used to monitor the Community Service Partnerships grants and provide recommendations on how those procedures can be strengthened.**

**Grant Application and Agreement**

In the past, the Grant Review Committee included members from the Administration with a financial and budgeting background who were relied upon to provide insight and ask questions regarding the financial information in the grant applications. These individuals are no longer on the grant review committee. The committee has emphasized more of a programmatic analysis of the grant applications in recent years. It is essential that the financial information on the grant application be reviewed with as much care as the programmatic information. We recommend that:

1. ***The Grant Review Committee be reconstituted with a member from the Administration with financial or budgeting knowledge to review the financial portion of the grant applications.***

**Administration's Response:**

The Department will add at least one member with accounting or budgeting knowledge to the grant review process to review the financial portion of the grant applications.

A projected budget for FY 2010 was included in the grant application. The form required by the application included a column for FY 2009 revenues, but did not include a column for FY 2009 expenses. The revenues section of the budget had two columns, one for the current operating FY 2009 budget and one for the projected FY 2010 budget. The expenses section of

the budget had three columns, one for CSP expenses for the projected FY 2010 budget, one for all other funding sources for the projected FY 2010 budget, and one for total revenues for the projected FY 2010 budget. There was no column in the expenses section for current operating FY 2009 expenses. Without this column, it was impossible to compare current year expenses to projected future year expenses. Based on the grant application, the County did not have knowledge of the disintegrating financial position of the organization at the time of the grant request and award. We recommend that:

2. ***The grant application be revised to include comparative figures for the current year and the projected budget year for expenses as well as revenues.***

**Administration's Response:**

Beginning with the next grant cycle (FY12), the application form will require comparative figures for the current year, prior year, and the projected budget year for expenses as well as revenues.

As discussed above, the salary allocation sheet attached to the FY 2010 grant application for the STTAR Center did not agree with the projected budget for salaries or fringe benefits. This schedule should be tied to the budget and discrepancies investigated and corrected. In addition, the hourly rates and percentages did not agree to actual agency records. We recommend that:

3. ***The salary allocation schedule in the grant application be reconciled to the projected budget and any discrepancies be corrected prior to awarding of the grant.***

**Administration's Response:**

Budget information and salary allocations in every grant application are reviewed by staff and the grant review committee. The Department will add additional protocols for the documentation of any deviations between salary allocations and the projected budget to insure that any discrepancies are corrected prior to awarding of the grant.

The FY 2010 projected budget included large increases in revenues under United Way Community Impact ($60,000), Contributions ($22,500, a 100% increase), and Fees for Service ($53,400). A corresponding increase in expenses was shown, but because there was no column for current year expenses, it was impossible to determine to which accounts the increased expenses were distributed. The total budget increased by over $158,000, an increase of over 20%. Documentation should have been requested by the grant review committee to substantiate such a large increase. Explanations should be included in the grant applications for large increases in revenues or expenses over the prior year. We recommend that:

4. ***Substantial increases or decreases in revenues or expenses over the prior year shown in the projected budget on the grant application be questioned and verified by the grants review committee before the grant is awarded.***

**Administration's Response:**

Significant changes to the applicant's prior year expenses and/or revenues will be investigated and resolved as part of the review process prior to the awarding of funds.

The grant agreement states that *'grant funds may only be used for those operating and/or program expenses shown in the agency budget approved by the Department of Citizen Services.'* There is no record of this budget being approved by the Department of Citizen Services. If the budget is accepted by virtue of its being a part of the grant application and no further approval is needed, the grant agreement should be changed. We recommend that:

5. ***Agency budgets be approved by the Department of Citizen Services or, if it is not necessary for them to be approved, the existing language be removed from the grant agreement.***

**Administration's Response:**

The Department will modify the language in the Grant Agreements to clarify that grant funds must be expended as stated in the grantee's CSP application, as approved by the Department.

**Quarterly Reports**

Quarterly reports detailing programmatic and financial progress are required from organizations receiving CSP grants. Reports are submitted along with requests for grant funds. According to the grant agreement, *'grant funds, after the first payment, will not be distributed prior to receipt of any required reports.'* The STTAR Center requested and received a $10,000 advance on its second quarter grant disbursement. This request was made and approved prior to receipt of the first quarter report in contradiction to the grant agreement. We were told that exceptions are made to the requirement that grant funds not be disbursed prior to receipt of the required report. We recommend that:

6. ***If it is a policy of the Department of Citizen Services to make exceptions to its requirement that grant funds not be distributed prior to receipt of any required reports, this exception, and the reasons it may be granted, should be included in the grant agreement.***

**Administration's Response:**

> The Department believes that, under exceptional circumstances, it is sometimes appropriate to provide an advance payment of grant funds, but it does not wish to encourage requests of advance payments by including this possibility in the Grant Agreement. Any requests for advances will be thoroughly investigated and documented before approval, and will be implemented by amendment to the Grant Agreement.

The quarterly reports consist of two sections, a program section and a financial section. Included in the program section are questions regarding whether there are any current barriers to service delivery or significant, unexpected changes in budget projections, and if so, what the impact has been on services, and how they are being addressed. For all of the quarterly reports for FY 2009, the answer to this question by the STTAR Center was *'none to report'*. For the first quarter of FY 2010, the STTAR Center reported that barriers continue to be funding in nature, and that it was tightening spending. Although in the case of the STTAR Center, the answers to the questions in this section did not alert the County to the problems evolving, these questions could provide timely information from other grantees. We recommend that:

7. ***The report narrative in the quarterly report be reviewed closely upon receipt. Any red flags revealed should be investigated promptly.***

**Administration's Response:**

> Grantee reports on program outcomes and financial budget status, including the report narrative covering both, will continue to be closely reviewed by Department staff and discrepancies resolved promptly.

The financial section of the quarterly report consists of an actual to budget financial report for expenses paid solely with CSP grant funds. The report does not include any expenses paid for with other funds. The report in its current format is useless as an indicator of overall financial health. A report which included all expenses would be much more helpful and would provide an indication of trouble much earlier than an audited financial statement. The audited financial statements are not due until long after the year has ended (February 1 of the following year for June 30 year end organizations). The report also does not include any information about revenues received other than the CSP grant. Revenue information would be equally helpful in evaluating the stability of the grantee. The quarterly report should be revised to provide more relevant and timely information. We recommend that:

8. ***The quarterly report be revised to include an actual to budget financial report which includes all expenses, not just those paid for with the CSP grant. Also, an additional actual to budget report should be included listing all revenues.***

**Administration's Response:**

> The Department of Citizen Services will continue to request a report on the use of CSP funds as part of grantee reporting requirements. In addition, the Department will require that the agency's most recent financial report comparing actual to budget information, as provided to the agency's Board of Directors or reviewed by the Board's Finance Committee, be submitted as an attachment.

In the past, quarterly reports have been signed by the executive director of the organization. It is important to ensure that the Board of Directors is aware of the financial and operational status of the organization, and the information being given to the County. We recommend that:

9. ***The quarterly reports submitted to the Department of Citizen Services be signed by the Board President as well as the Executive Director of the organization.***

**Administration's Response:**

Grantees now generally submit reports electronically. The Department will put into place appropriate mechanisms to ensure that Boards of Directors are aware of agencies' operating and financial status.

**Other Areas**

The minutes of the Board of Directors of the STTAR Center reflected little discussion of the financial status of the organization or a review of its financial position. For several months, no reporting or discussion of the financial position of the organization was documented in the Board's minutes. We recommend that:

*10.* ***The Administration work with the non-profits to promote education of board members on their responsibility to ask for and receive financial information on a timely basis. Outside training should be pursued by boards as available.***

**Administration's Response:**

The Department is developing a Board Health Self-Assessment Tool that will be included in the grant application and signed by the Board President. This tool will identify best practices in Board leadership with an emphasis on responsibility relevant to financial and grant accountability. Boards will be asked to assess their "Board Health" on key scales of responsibility.

All Executive Directors and Board Chairs will be required to attend a grant orientation meeting at the beginning of the funding year that will detail Board and staff responsibilities for their CSP grants.

The Department will continue to work with its community partners to encourage agencies to take advantage of Board development opportunities.

**The STTAR Center, Inc. - Financial Position**

| | Per Audit by Outside CPA Firm 06/30/08 | Per Trial Balance Unaudited 06/30/09 | Per Trial Balance Unaudited 01/11/10 |
|---|---|---|---|
| **Assets** | | | |
| Cash | $44,383 | $16,359 | ($11,212) |
| Accounts/Grants receivable | 78,284 | 76,472 | 54,572 |
| Prepaid expenses | 8,478 | 4,004 | 7,196 |
| Property & equipment | 23,835 | 15,610 | 15,755 |
| Deposits | 4,839 | 4,839 | 4,839 |
| **Total Assets** | 159,819 | 117,284 | 71,150 |
| **Liabilities** | | | |
| Note payable | 16,867 | 38,678 | 75,000 |
| Capital lease | 7,180 | 4,120 | 2,845 |
| Accounts payable | 8,179 | 27,887 | 80,544 |
| Accrued expenses | 27,643 | 44,632 | 46,255 |
| Total liabilites | 59,869 | 115,317 | 204,644 |
| **Net Assets** | | | |
| Unrestricted | 88,504 | 1,967 | (133,494) |
| Temporarily restricted | 11,446 | 0 | 0 |
| Total net assets | 99,950 | 1,967 | (133,494) |
| **Total Liabilites & Net Assets** | $159,819 | $117,284 | $71,150 |

**The STTAR Center, Inc. - Activities and Changes in Net Assets**

| | Per Audit by Outside CPA Firm 06/30/08 | Per Trial Balance Unaudited 06/30/09 | Per Trial Balance Unaudited 01/11/10 |
|---|---|---|---|
| **Revenues** | | | |
| Contributions & grants | $156,728 | $306,743 | $136,525 |
| Indirect public support | 13,680 | 12,998 | 2,286 |
| Governmental grants | 441,595 | 250,925 | 129,482 |
| Special events | 8,165 | 4,489 | 11,207 |
| Client fees | 104,343 | 156,471 | 84,238 |
| Miscellaneous | 1 | 10,250 | 1,324 |
| Interest | 279 | 113 | 0 |
| Total | 724,791 | 741,989 | 365,062 |
| **Expenses** | | | |
| Advertising & promotion | 29,507 | 34,329 | 10,594 |
| Bank charges | 921 | 1,224 | 1,322 |
| Depreciation | 11,996 | 8,225 | 1,166 |
| Dues & subscriptions | 2,326 | 2,217 | 600 |
| Employee benefits | 57,278 | 49,575 | 37,990 |
| Equipment rental & maint | 7,512 | 12,280 | 3,878 |
| Insurance | 11,080 | 10,489 | 1,629 |
| Interest | 1,358 | 897 | 1,730 |
| Miscellaneous | 4,026 | 1,208 | 415 |
| Payroll service/payroll taxes | 3,616 | 2,580 | 568 |
| Postage & shipping | 3,026 | 1,049 | 619 |
| Printing & publications | 4,304 | 9,379 | 9,720 |
| Professional fees | 24,465 | 87,197 | 36,425 |
| Rent | 67,808 | 77,584 | 59,702 |
| Salaries & wages | 456,454 | 508,249 | 321,956 |
| Supplies | 5,777 | 6,870 | 2,569 |
| Telephone | 12,593 | 15,619 | 7,871 |
| Training | 6,367 | 7,602 | 65 |
| Travel | 2,583 | 3,399 | 1,704 |
| Total | 712,997 | 839,972 | 500,523 |
| **Change in Net Assets** | 11,794 | (97,983) | (135,461) |
| **Net Assets - Beginning** | 88,156 | 99,950 | 1,967 |
| **Net Assets - End** | $99,950 | $1,967 | ($133,494) |

**The STTAR Center, Inc.**
Budget Schedule
FY 2010

| | CSP Budget | | | CSP % of Total | Actual (as of 1/11/10) | |
|---|---|---|---|---|---|---|
| | Original | Revised | Total Budget | Budget | Total Spent | CSP Allocation |
| Salaries | $151,121 | $75,561 | $587,908 | 26% | $321,956 | $82,758 |
| Fringe | 21,157 | 10,578 | 78,989 | 27% | 37,990 | 10,176 |
| Leasing | 44,686 | 22,343 | 82,796 | 54% | 59,702 | 32,222 |
| Fundraising Costs | 10,000 | 5,000 | 16,200 | 62% | 10,594 | 6,540 |
| Professional Services | 6,000 | 3,000 | 55,600 | 11% | 36,426 | 3,931 |
| | $232,964 | $116,482 | $821,493 | 28% | $466,668 | $132,341 |