

1972-1973

ANNUAL REPORT

EASTERN NEBRASKA

COMMUNITY OFFICE OF

RETARDATION



## Results in Brief

Clients who have received services	1124
Potential clients presently in institutions	409
TOTAL	1635
Developmental Service students under 5 years of age	65
Children enrolled in Coordinated Early Education Program	13
Children entering public schools	45
Persons who have lived in residences (excluding apartments)	82
Adults entering staffed apartments	17
Adults entering independent living	28
Number of persons using Crisis services	129
Amount of money made by retarded citizens while employed in Vocational Services Centers	\$109,483
Number of adults entering competitive employment	27
Number of adults in Work Stations in Industry	30
Average number of volunteer hours per month	1300
Total ENCOR Expenditures	\$3,237,147

## Report of the Governing Board Chairman

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The "Results in Brief" listed on the preceding page give you a capsulized view of the scope of ENCOR's operation through fiscal year 1972-1973. Movement of persons through ENCOR programs is an indication that programs are meeting their objectives and that community acceptance is growing. I see ENCOR's major role as one of preparing mentally retarded persons for participation in other community programs, services, and activities whenever possible. The 45 children we saw moving into public school classrooms last year was an indication that our teachers and students had performed well and that public school systems are more and more willing to make room for handicapped children in their classrooms. Movement of adults into more independent living situations and competitive employment has been another indication of program goals reached.

Other equally important forms of movement have occurred within the system. For instance, several young people have moved from the very structured programs offered in our Behavior Shaping Unit and Developmental Maximization Unit to other ENCOR developmental centers and residential settings. Such movement puts these children another step closer to eventual independence.

I was most pleased to note that 65 of the children who have attended ENCOR Developmental programs this year were under five years of age. As more children receive services at such an early age, ENCOR's job will become easier. The benefits of early childhood education are obvious when observing these children in action, especially in view of the progress that can be made in relatively short periods of time. Investment in services for these youngsters is a sound one.

Increased community interest and involvement was demonstrated this past year by an active and productive volunteer manpower effort. Over 200 citizens have contributed time on a regular basis involving an average contribution of 1,300 total volunteer hours a month. The community's (and the nation's) interest in observing and touring ENCOR has also increased dramatically. This year 567 citizens from Eastern Nebraska, 526 citizens from other states in the United States, and 66 citizens from foreign countries have come to ENCOR to see what is available for mentally retarded citizens. I think we can be proud when our efforts are copied by others in the field, encouraging us to continue our progressive efforts.

Finally, I'd like to express my sincere appreciation for the continued work of those dedicated public officials and citizens who make up the ENCOR Governing Board. The cooperation which has existed between these five counties has been tremendous and has done much to contribute to our rapid expansion and quality service effort.

The Nebraska State Unicameral had much to do with the success of this past year. After spending considerable time looking at our service programs and studying philosophy and program orientation, the legislature passed landmark legislation in the form of Public Laws 311 and 311 A. This legislation was further supported by Governor J. J. Exon in his continued efforts to help mentally retarded citizens live more productive and satisfying lives in communities across our great state.

We've had another very good year. We have not, however, reached all our goals and much remains to be done. The Governing Board is looking forward to this challenge and is confident that our goals will be reached soon. We would like to thank you, our citizenry, for your continued support and look forward to another good year of service to our fellow mentally retarded citizens.

  
Norman A. Magnusson  
Chairman, ENCOR  
Governing Board

## Report of the Executive Director

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This last year, 1972-73, has been one of excitement, steady growth, and one of increased sophistication for the Eastern Nebraska Community Office of Retardation. Much of this growth and sophistication has come about because you, the citizens of Eastern Nebraska (Cass, Dodge, Douglas, Sarpy, and Washington counties) have allowed and, in fact, encouraged us to become a viable and meaningful human service effort in your community.

Because a concerned and well informed citizenry makes it easier for us to meet our objectives, we ask that you take a good look at how your tax dollars have been invested in human development. In this report I

1. Norman Magnusson, Chairman  
Sarpy County
2. Grant Roberts  
Cass County
3. LaVerne Marquardt  
Dodge County
4. Daniel Lynch  
Douglas County
5. Floyd Triplett  
Washington County



hope to outline those items which have excited our agency and which have made us more capable of providing quality services for the mentally retarded citizens of our region. I hope this annual report will provide you with a more complete picture of ENCOR's current operation and some ideas as to what it will take to complete the service system so as to provide even more meaningful lives to our fellow mentally retarded citizens in the future.

## Program Evaluation and Review

When parents of mentally retarded persons in the Omaha area first began their movement to secure services for retarded citizens, their goal was to make certain that such services were publicly established, provided as a matter of right rather than as a matter of benevolence, and delivered according to the highest standards. Although the process of establishing and making available these services to every mentally handicapped person is far from finished, parents and consumers are now sharpening their scrutiny and making demands on the community service systems which they worked so diligently to establish. The Greater Omaha Association for Retarded Citizens has made great strides in refining their monitoring procedures this year. GOARC's Human and Legal Rights task force committees on residential services, vocational services, and developmental services reinforce and commend innovative and conscientious program efforts as well as consider written grievances against any of the agency's policies, programs or staff, taking appropriate steps to alleviate problems when necessary. Such consumer involvement strengthens ENCOR, ensuring that it maintains its commitment to meeting the needs of mentally retarded citizens.

Last spring we completed a "trial run" self-evaluation of our agency with the first draft of standards compiled by the Accreditation Council on Facilities for the Mentally Retarded (AC/FMR). Programs serving mentally retarded persons must voluntarily request accreditation through AC/FMR. Upon completing our self-evaluation, we sent the council our comments on their draft of the new standards for community programs and expect that an evaluation of ENCOR services by "professional" raters from outside our system may be conducted early next year.

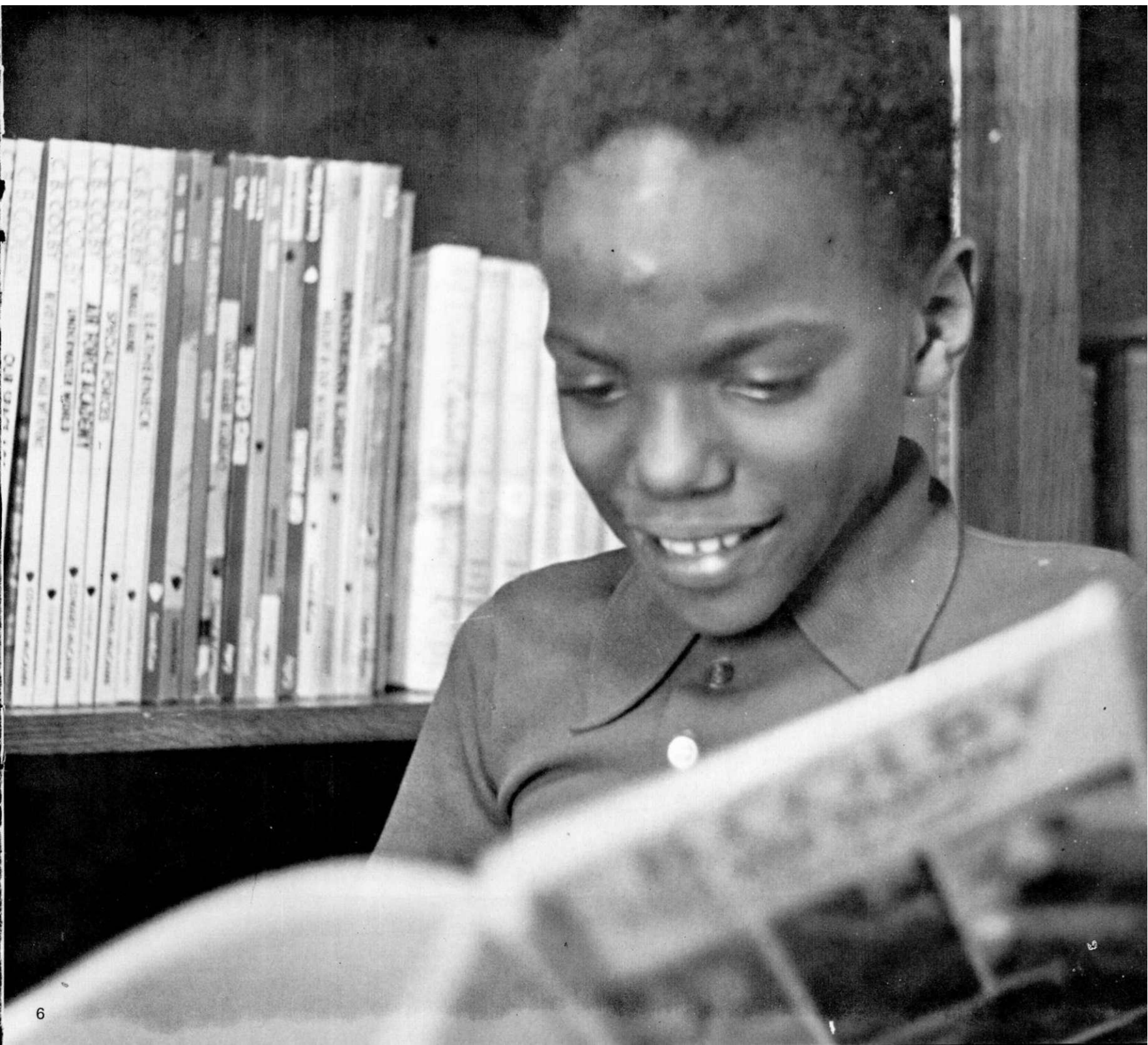
The PASS system, Program Analysis of Service Systems, (Wolfensberger and Glenn, 1973), is another new evaluation tool designed to provide citizens and consumers with a better picture of how well their local mental retardation programs meet the needs of the citizens they serve. The evaluation criteria of PASS assess the degree to which a program meets the demands of the normalization and developmental principles. Each program within a system can be evaluated concerning such elements as its staff's attitudes and expectancies for clients, its facilitation of physical and social integration, and its emphasis on individualization. During August, 24 ENCOR employees participated in a training program on the use of PASS for internal evaluation purposes. During this program, ten of our facilities were evaluated. We were able to pinpoint some weaknesses in our system and their causes, then undertake corrective measures. This evaluation mechanism doubles effectively as a teaching tool. Participating in a PASS training workshop broadened many of our staff members' understanding of normalization and human development. Continued program evaluation and review both internally and from external sources is extremely important in maintaining quality services and maximum accountability.

## Expanded Service Options

During the past year, we have expanded several existing programs and added new program options to our spectrum of services. Because of these developments, we are able to serve more citizens, and more closely approach our goal of serving all retarded citizens in their home communities.

The North Vocational Services Center, which opened in July of 1972, has gradually admitted more and more citizens into its training program. With the completion of a new addition to the shop, another fifty persons can be served at this location. The new wing includes a kitchen where cooking and laundry skills can be taught and practiced, a speech therapy room, a lunch room, and additional shop space for work projects.

In April of this year, another Vocational Services Center opened its doors at 3902 "Q" Street to provide work training for retarded citizens living in the south Omaha area. Trainees in this workshop perform not only subcontract work, but also produce a product which is being marketed across the country. Leather "Ristkountrs" (abacus-like bracelets for easily and



quickly counting behavior frequencies) are being sold to mental retardation, mental health, and higher education programs in Canada, Pennsylvania, South Dakota, Colorado, Iowa, and Nebraska!

Work Stations in Industry have been established in another two industries this year. A work station allows a small group of trainees to work and train in the midst of an actual community industry or business. Men and women working in these settings are paid for their production as they prepare for competitive employment. The Geisler Pet Products Corporation is one of the new training sites for eight men and women who sort, package, and seal products for delivery. At the Midland Wood Products corporation in Fremont, a new crew of six persons and a supervisor are engaged in the production of wooden truss rafters for prefabricated houses. Through integration into the mainstream of community life, the handicapped individual has the opportunity to enjoy the same life experiences as do his peers and can observe and model the behavior of others as they function in society. Work Stations in Industry have provided integrated work-training environments for adults.

During the last year, an exciting, integrated educational program was initiated for very young retarded children. Our Coordinated Early Education Program places preschool-age retarded children in early education programs in the community. A "resource/consulting" teacher, trained and employed by ENCOR, and four or five young retarded children move into an early education day care center. These children are not introduced as retarded or special, but simply as children. They play and learn with the other children in the center. The resource/consulting teacher manages several individualized educational projects (language development, self-care, motor development) with each retarded child to provide the amount of specialized support each might need; however, most of the child's school day is spent in activities with other children. During the program's short existence we've seen tremendous growth in the children's speech and socialization skills. Kids make great teachers!

With the opening of the Developmental Maximation Unit (DMU) last August, severely and profoundly retarded children with multiple handicaps can now be served in the community. This program is pledged to "maximizing the development" of each child, thus enabling children to move to other programs in the community as soon as possible. Most of the children participating in the DMU have some medical problems. Therefore, the program seeks to minimize these physical problems so that the children can get on with learning. A pediatrician extends needed medical care to the children and refers them to appropriate special-

ists when necessary. Although DMU operates in the Douglas County Hospital, and has emergency access to medical staff and equipment, it is an educationally oriented program. Each child's abilities and needs are assessed and individualized educational programs provided. The teaching staff has outlined prerequisite skills appropriate for the children and categorized these skills within five major curriculum areas: gross and fine motor skills, language skills, self-care skills and socialization.

As medical problems are reduced, and as prerequisite skills are acquired, children have less need for the medical support of the DMU and more need for interaction with other children, active children who possess skills which the multi-handicapped child can model. Six of the children living at the DMU are now able to leave the unit during the day to attend ENCOR developmental center programs in the community. As residential accommodations are arranged, many of these children will leave the DMU to move on to more "normalized" settings in the community.

Through the efforts of our medical services section, six local physicians have agreed to serve ENCOR residences as on call "family doctors". At the first sign of illness, a child or adult living in a residence visits his family doctor, just as do other families in the community. Each person is evaluated annually or semiannually by both a physician and a dentist. If any problems are detected, ENCOR's nurse works closely with parents and staff to assure that appropriate measures are taken.

Over the past year, ten new families have joined the ranks of our Developmental Home families, bringing the total number to fourteen. These families, trained and supervised by ENCOR, take a retarded child into their home, making him an integral part of their family life. Placements are made with the express objective that a child will remain in his developmental family until adulthood when he is appropriately ready for more independence. Our developmental homes are offering fourteen children a chance to gain the sense of identity and security vital to the realization of their developmental potential.

## Cooperative Ventures

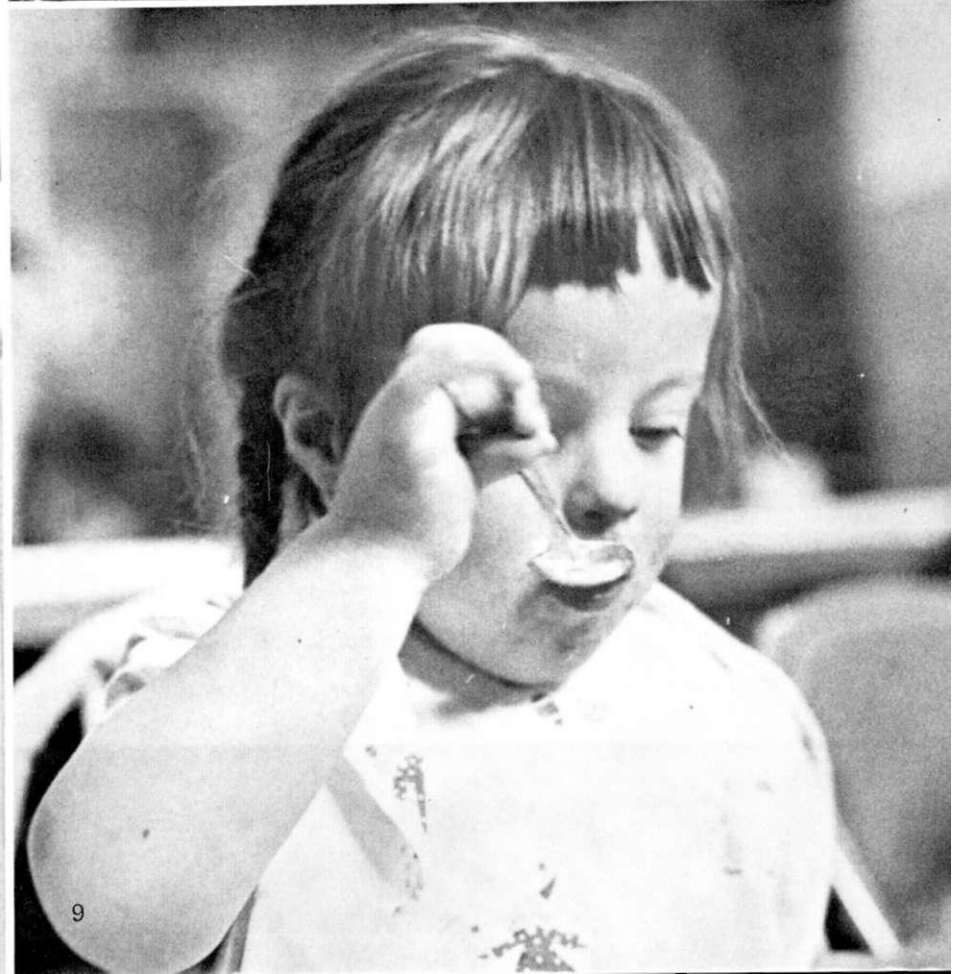
During the past year, the Beatrice State Home and ENCOR have closely coordinated their efforts to return Beatrice residents to the community. Two ENCOR counselors have taken time to work with Beatrice State Home caseworkers in assessing which persons would be most suited to take advantage of openings in ENCOR

7. Erik Wofford  
West Developmental Center

8. Jennifer Stock  
Developmental Maximation Unit

9. Sara Thode  
Candletree Children's Corner







residences and day programs. Such cooperative action has enabled our counselors to make realistic projections as to the number and types of community residential placements necessary for the return of these citizens to their home communities. We can now more accurately predict how many residences, board and room homes, and developmental homes need to be established. Because of a better knowledge of the needs of Beatrice residents, we can also determine how many special programs such as behavior shaping, developmental maximization, or structured correctional will be required.

Near the end of this fiscal year, several local agencies that serve handicapped citizens submitted a grant proposal to the Developmental Disabilities Council for the cooperative establishment of an information and referral system throughout the counties of Cass, Dodge, Douglas, Sarpy, and Washington. The Nebraska Epilepsy League, United Cerebral Palsy, Nebraska Easter Seal Society, and ENCOR will jointly publish information designed to inform the public about developmental disabilities, direct persons to appropriate agencies for service, and compile a comprehensive service directory for the developmentally disabled.

Perhaps the most significant aspect of this cooperative undertaking will be the client identification effort. A single list of the developmentally disabled residents of this region, whether they have physical handicaps, epilepsy, cerebral palsy, or mental retardation will be compiled. Indicating the degree to which each person's service needs are being met, the computerized data will prove invaluable in planning future services.

Many of you may recall last spring's "funding scare" brought on by a change in federal social service regulations and a predicted small amount of state funding. Members of ARC's throughout the region conducted full scale letter-writing campaigns and made tremendous efforts to enable as many of their members as possible to talk with their state legislators. Federal offices became well aware that parents and friends of the mentally retarded would not passively accept program cuts. GOARC's Legislative Committee worked diligently with the Nebraska ARC in drafting legislation to benefit retarded citizens, frequently hosting meetings with state senators to explain these legislative needs. United Community Services also worked diligently on a cooperative basis in presenting our position to our federal leadership and the administration of the Department of Health, Education and Welfare.

ARC members, volunteers, and parents of ENCOR clients have been participating in a four day orientation-training session with new ENCOR staff

members. This orientation presents an introduction to the normalization principle, the developmental principle, an overview of the development of community-based services, and an overview of ENCOR's services today. By training together, parents, volunteers and staff members have an opportunity to come to know one another as people and as essential contributors both to the development of services and the growth of mentally retarded citizens.

Through the efforts of GOARC's Poverty and Mental Retardation Committee, the Nebraska State Developmental Disabilities Agency, and ENCOR (through the provision of space) a Toy Library has been established. Parents and teachers can borrow a variety of special toys designed to stimulate and entertain their children. Rather than purchasing these oftentimes expensive educational toys, parents can provide their children with special play and learning tools in their own homes, and then exchange a toy for a new, more challenging one when the time for a change arrives!

Through the assistance of two local businesses, ENCOR has been able to establish a Hearing Aid Bank. Both the Beltone Company and Maico donated hearing aids, receiver buttons, cords, and batteries to our new Hearing Aid Bank. Their donation enables us to loan a hearing aid to a client for three to four months on a trial basis, so that the need for purchasing one can be clearly established. At the end of this trial period, when the need for a hearing aid has been either clearly established or disproven, the loaned device is returned to the Hearing Aid Bank. The generosity of these two companies prevents an unnecessary purchase of an expensive hearing aid.

Only through cooperative ventures like these can maximum service be provided to mentally retarded citizens. The establishment of these cooperative ventures has been a major goal for ENCOR and we hope to establish many more such relationships in the next year.

## Service Technology

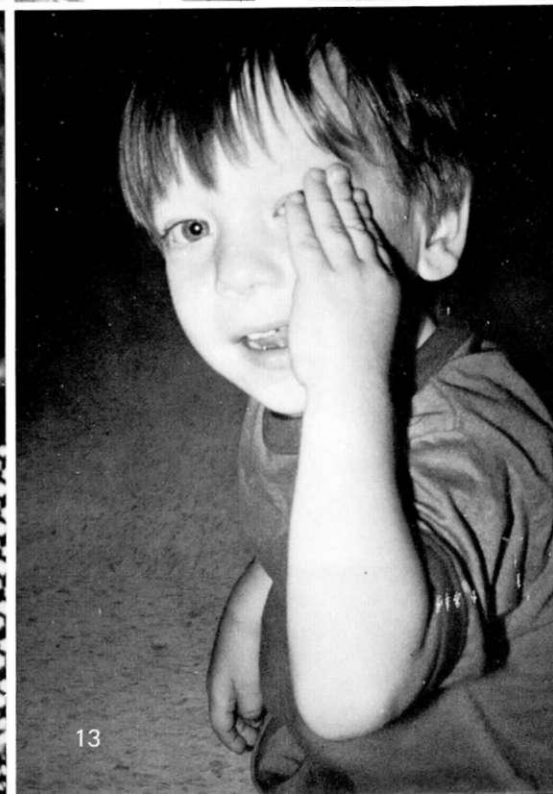
By accepting the developmental principle (the recognition that every human being can learn and develop) progress and success for each retarded citizen becomes the responsibility of teachers and trainers; lack of progress cannot be blamed on the retarded citizen. Parents and professionals who believe in this principle have been responsible for many new program developments. In order to meet the demands of maximizing each person's development, educational "technologies" have

10. Dawn Mabbitt  
Developmental Maximization Unit

11. Tommy Cogan  
Developmental Home

12. Scott Roos and Michelle Jackson  
Fremont Developmental Center

13. Barry Belik  
South Developmental Center



been borrowed, adapted, or invented and are being incorporated into many ENCOR programs.

*Precision Teaching.* Precision teaching is a data-based measurement tool that allows direct and continuous measurement of behavioral growth. The use of precision teaching entails recording the acceleration in frequency of "wanted" behaviors, and the deceleration in frequency of "unwanted" behaviors. Teachers, trainers, counselors, parents, or retarded citizens themselves may determine an objective, describe that objective in observable, countable terms and then measure (by counting frequency) development toward that objective. This new technology allows a teacher to gain an accurate picture of his/her interaction with a student. If his teaching approach brings about no measurable growth in his student, he continues to modify his approach until the objective is mastered. The use of precision teaching brings accountability to the forefront and make communication about a student's or trainee's performance less subjective.

*Language Acquisition Lattice.* Many ENCOR clients experience some degree of language deficiency. Unfortunately, there has been limited study of basic language development and even more limited application of study to benefit those persons who understand very little of what is said to them and who possess little or no speech. Because language is an inseparable part of learning, ENCOR's speech and language staff has explored the basics of how we acquire language.

In order to assist teachers and parents in fostering communication skills, the speech and language staff developed a language lattice which outlines a sequenced series of objectives, representing basic "tool" skills for continuing growth in language. A student must possess some understanding of language before he learns to speak. Therefore, the tool skills involved in the understanding of language are outlined in a "receptive lattice". Skills involved in the imitation of language are outlined in an "expressive" lattice. Through the use of the language lattice, a client's present level of performance can be assessed and appropriate projects then designed to help him meet his next objectives.

Parents and teachers who know a student best are most effective in determining what type of learning activities will help the student meet the outlined objectives. In order to generate more language development projects, the speech and language staff work as advisors with teachers and parents in program establishment and maintenance. They have generated a new approach for nurturing language development and have shared their skills in order to extend their outreach.

*Positioning Therapy.* Educationally, a major program goal at the Developmental Maximation Unit is to foster the children's acquisition of self-help skills. Here, educational priorities include motor control, the development of chewing, sucking, and swallowing skills, the improvement of gross motor skills, and the acquisition of tool skills for language development. Many of these skills, however, are dependent upon the ability of a child to sit upright in a comfortable position. "Positioning therapy" is a program that places a multi-handicapped child in the best functional sitting position with the support of individualized wooden chair inserts. The usual wheel chair with a sling seat does not provide the support many children need in order to be seated securely and comfortably. The adapted chair gives a child firm, even support and stability. Because of the structure of the adapted chair, the child's posture is stabilized and he is able to use his upper extremities to their fullest potential.

Being fitted with a positioning chair brings about a great many important changes in the lives of children who previously spent their days and nights in bed, able to sit and view the world only when an adult had time to hold them. Being able to sit, unassisted, is a first and important step in gaining independence in one's life. A child who is sitting can be engaged in many more learning activities, such as learning to handle a cup or a spoon so that he may someday be able to feed himself, or learning to discriminate between sizes and colors of objects, a prerequisite skill for language development. A referring physician prescribes the need for an adapted wheel chair and consults with a physical therapist concerning the child's physical requirements. Experienced in such construction, a local carpenter makes the individualized inserts according to each child's measurements.

The chair is constructed to stabilize a child's position, to promote proper posture to make toilet training possible, and to facilitate circulation, respiration, and digestion. The perceptions and expectations held by staff, parents, friends and visitors toward a child who is able to sit and engage in learning activities are positive and, of course, a child who is so perceived is able to develop a better self-image.

The rewards in children's development brought about by the implementation of this technology are now being shared with other multi-handicapped persons in the ENCOR system. Seven children temporarily left their developmental center programs this year to attend the DMU program while being fitted for a positioning chair.

*ABLE Program.* The Adult Basic Learning Experience (ABLE) was prepared by some of our vocational

14. JoAnn Ruvo  
Geisler Pet Products, Inc.  
Work Station in Industry

15. Judy Cox  
North East Vocational Center

16. Harold Hurley  
Midland Wood Products, Fremont  
Work Station in Industry



staff members as an anthology of skills, each divided into sequenced component skills. ABLE outlines six major learning areas: matching to sample, self-help skills, environmental structure, environmental access, following verbal instructions and communication. Within each of the six designated learning areas, component skills are pinpointed and learning steps described. For instance, within the self-help skills section, under "shoe-tying", sixteen sequenced steps involved in mastering the skill are outlined, thus providing the trainer or teacher with valuable guidelines in his instruction.

*Video Tape.* We've been fortunate in having two portable video tape units donated to us this year, one through IBM's Community Service Fund, and the other through proceeds from Big Fred's Golf Tournament! At the Behavior Shaping Unit, the video tapes have provided parents a picture of some of the activities in their children's day which they might not otherwise observe. The early morning routines of arising, washing, dressing, making the bed, and getting downstairs to breakfast are missed by most of these parents. Through observing tapes of their son or daughter engaged in a special project with a teacher, parents have gained a more clear understanding of teaching and learning procedures. Video tapes are also being used in our workshops, the DMU, and the preschool project to provide staff members with a review of their work; by observing themselves on tape, teachers can often catch their own mistakes-mistakes which might otherwise have gone unobserved. A few student teachers (who may conduct projects under the supervision of our teachers) have taped their projects and then shared information about their work and about ENCOR with their classmates.

## **Widening Community Acceptance**

We have been working during the last year to see the establishment of the first ENCOR residence in the Sarpy-Cass county area. During the last year it was necessary for ENCOR to approach the Bellevue City Council for permission to establish a residence in their community. Both Bellevue's Planning Council and City Council accepted our petition for a Special Use Permit in May of 1973. Because of the understanding and cooperation of these forward-thinking city officials, six children will have a home in Bellevue this year.

During the 1972 legislative session, our State Legislators, through the passage of LB 403, reaffirmed their desire to have all children provided with a public education. This new approach should help considerably in

widening community acceptance; before mentally retarded citizens can be accepted by the community, they must first be seen to possess the same rights as do any other citizens. Retarded and non-retarded children attending school together is a good beginning for developing wider community acceptance.

Programs of higher education are expanding the course work they offer in the field of mental retardation. The University of Nebraska at Omaha has been placing student teachers in ENCOR's Developmental and Educational programs in an effort to offer a more complete educational experience to their special education students. UNO psychology, sociology, and social work students may choose to complete a semester's practicum work in an ENCOR program. Also placing psychology practicum students in ENCOR programs is Creighton University. Student teachers from the College of St. Mary's child development department may also be placed in ENCOR developmental and educational programs.

Because of the passage of LB 403, UNO's Department of Elementary and Early Childhood Education is looking ahead, seeking to provide as many future teachers as possible with a sound framework in the education of retarded children. We commend these programs of higher education for their expanding concern for educating future mental retardation professionals.

Citizens and organizations in the five county region have been reaching out and accepting their mentally retarded neighbors as worthwhile people. Many community recreation agencies in the region have included retarded citizens in their programs this year. In Omaha, both the North and South Christ Child Societies again invited mentally retarded children to participate in their summer programs. The West Branch YMCA has operated several special programs for mentally retarded children and adults this year, and has made a concerted effort to integrate many participants of these programs in other YMCA recreation activities. The Omaha City Parks and Recreation Department provided two staff members for the summer YMCA programs and has hired a full time employee to coordinate recreation programs for handicapped citizens of the city. Omaha Public Schools accepted the responsibility for making arrangements for this year's Special Olympics competition. Including retarded citizens in their evening classes has been a special effort of many faculty members of the Omaha Technical College.

Bellevue City Parks and Recreation Department provided a day camp program last summer, including many mentally retarded children in the fun and activity. The Fremont school system offered a summer fun program for mentally retarded children this year and a

knit shop in this community provided knitting lessons to a small group of elderly retarded women. Both swimming and physical fitness programs have been made available to mentally retarded citizens of Dodge and Washington Counties through the Fremont YMCA.

Through efforts such as these, more and more mentally retarded citizens have an opportunity to participate in the same activities and programs as do other citizens, and more and more citizens of this region are meeting mentally retarded people, gaining new friends.

## Consumer Involvement

We view consumer participation at all administrative levels of ENCOR as an important factor in the shaping of our goals and procedures. As an agency supported by public funds, ENCOR has a responsibility to citizens, parents, and mentally retarded citizens themselves for providing the best possible services.

Five citizens participate as advisory members to the ENCOR Governing Board. Appointed by the Governing Board, these parents and interested citizens attend monthly board meetings and through their input can affect the formulation of agency policy and transaction of agency business. This provides direct consumer input into the very highest of decision-making bodies in ENCOR.

Further, three citizens from each of the five counties in the ENCOR region are appointed as members of ENCOR's Advisory Board. These parents and citizens have the opportunity to provide monitoring input and advice directly to the Governing Board. The Advisory Board can solicit information from ARC members and consumers of ENCOR services about their concerns for the agency and make suggestions on program modification, expansion, and planning.

At the program level, more parents are now able to become directly involved in the day-to-day decision-making processes regarding their son's or daughter's developmental or vocational program. Parents have a wealth of information to share with teachers and by working together, parents and teachers can provide a student or trainee with a much better learning experience. The consistency between home and school or home and workshop facilitated by this kind of cooperation can accelerate a student or trainee's development.

At the Benson Vocational Center 40 parents have taken part in meetings for the review and modification of their son's or daughter's individualized program. ENCOR's Developmental and Educational division has requested a restructuring of staff (called the Core Teach-

ing Team) so that a parent, child and teacher would make all major decisions about a child's day-to-day learning program, drawing upon speech therapists, physical therapists, and counselors for input and support.

Consumers must have a major voice in any human service endeavor. Any further consumer involvements will be welcomed and fostered within ENCOR.

## Challenges in Completing a Service System

During the past year we have improved and sophisticated many of our existing services and, I feel, are better able to assist each of the persons we serve in their development toward achieving as much independence as possible. But our responsibility for service provision has not yet been met. I believe every retarded person, regardless of his degree of disability, has a right to live, learn, and work in the community. This service system is not yet capable of providing these alternatives to all mentally retarded citizens.

First and foremost, we must expand our residential services to absorb those persons who are developing and growing and who now need less structured residential settings--our "graduation-ready" children of the Developmental Maximization Unit and the Behavior Shaping Unit no longer need the intense programming and structure of these units, and now need more normalized environments in order to continue their development. Many retarded citizens of the ENCOR region still reside in institutions. We must meet the challenge of developing more residential services for these citizens so they can also gain the dignity of living in the community.

Other challenges include the development of a program similar to the Developmental Maximization Unit for multiply handicapped adults, a program for adults who exhibit serious behavior problems, and a program for the pre-delinquent mentally retarded person as well as the adult offender.

With the continued support of the citizens of our five county region, we will be able to meet these challenges, expanding and improving our service to Nebraska's mentally retarded citizens.

Brian R. Lensink  
Executive Director, ENCOR



**To the Governing Board of**

**Eastern Nebraska Community Office of Retardation:**

**We have examined the statement of assets and liabilities of EASTERN NEBRASKA COMMUNITY OFFICE OF RETARDATION as of June 30, 1973 and 1972, and the related summary of financial activities and the statement of expenditures by function for the years then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.**

**In our opinion, the accompanying financial statements present fairly the assets, liabilities and fund balances of Eastern Nebraska Community Office of Retardation as of June 30, 1973 and 1972, and its revenues, expenditures and changes in fund balances for the years then ended, in conformity with generally accepted accounting principles consistently applied during the periods.**

**Omaha, Nebraska,  
August 15, 1973**

**Arthur Andersen & Co.**

GENERAL FUND					
Cash	\$ 7,902	\$155,476	Accounts payable	\$ 73,724	\$ 65,787
			Accrued expenses	20,061	29,967
Unbilled services (Note 4)	\$ 55,761	\$ 78,201	Deferred revenues (Note 3)	19,839	-
			Total liabilities	\$113,624	\$ 95,754
Receivables, less reserve for uncollectible accounts of \$1,000:			Fund balance, beginning of year (Note 4)	\$288,638	\$201,637
Government agencies	\$211,211	\$131,858	Support and revenue net of expenditures, per summary of financial activities (Note 4)	(75,342)	87,001
Other	52,046	18,857			
	\$263,257	\$150,715	Fund balance, end of year (Note 4)	\$213,296	\$288,638
	\$326,920	\$384,392		\$326,920	\$384,392
	<u>==</u>	<u>==</u>		<u>==</u>	<u>==</u>
PROPERTY FUND					
Property and equipment, at cost:			Fund balance, beginning of year	\$239,452	\$133,691
Leasehold improvements	\$192,816	\$129,920			
Program equipment	151,253	109,693			
Office furnishings and equipment	59,710	26,440	Acquisition of property and equipment	143,096	127,331
Transportation equipment	11,025	15,217			
	\$414,804	\$281,270			
Less - Allowance for depreciation	69,029	41,818	Straight-line depreciation	(36,773)	(21,570)
	\$345,775	\$239,452	Fund balance, end of year	\$345,775	\$239,452
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The accompanying notes to financial statements are an integral part of this statement.

# Summary of Financial Activities

## EASTERN NEBRASKA COMMUNITY OFFICE OF RETARDATION

### SUMMARY OF FINANCIAL ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 1973 AND 1972

	<u>1973</u>	<u>1972</u> (Note 4)
<b>SUPPORT FROM GOVERNMENTAL AGENCIES:</b>		
County funds -		
Douglas	\$ 492,324	\$ 400,000
Dodge	55,660	57,514
Sarpy	53,672	52,340
Cass	33,793	31,019
Washington	<u>27,168</u>	<u>26,500</u>
	\$ <u>662,617</u>	\$ <u>567,373</u>
Federal funds -		
Social Security Title IV-A and Title XVI	\$ 1,854,349	\$ 859,267
Staffing grants	77,043	80,665
Other	<u>-</u>	<u>6,152</u>
	\$ <u>1,931,392</u>	\$ <u>946,084</u>
State Funds -		
Office of Mental Retardation	\$ 280,538	\$ 286,422
Department of Vocational Rehabilitation	237,455	103,248
Developmental Disabilities Council	<u>35,015</u>	<u>-</u>
	\$ <u>553,008</u>	\$ <u>389,670</u>
	\$ 3,147,017	\$ 1,903,127
<b>SUPPORT FROM THE PUBLIC:</b>		
Received directly - Contributions	5,032	9,352
<b>OTHER REVENUE - Miscellaneous (excluding \$252,047 in 1973 and \$200,324 in 1972 of revenues incidental to program services)</b>	<u>9,756</u>	<u>15,867</u>
Total support and revenue	\$ <u>3,161,805</u>	\$ <u>1,928,346</u>
<b>EXPENDITURES, net of \$252,047 in 1973 and \$200,324 in 1972 of incidental program service revenues, per accompanying statement:</b>		
Program services -		
Developmental Day Care	\$ 1,037,276	\$ 595,409
Family Resource	926,169	438,623
Vocational	617,747	376,481
Residential	<u>342,957</u>	<u>227,358</u>
	\$ 2,924,149	\$ 1,637,871
Supporting services - Central administrative	<u>312,998</u>	<u>203,474</u>
Total expenditures	\$ <u>3,237,147</u>	\$ <u>1,841,345</u>
<b>SUPPORT AND REVENUE NET OF EXPENDITURES</b>	\$ <u>(75,342)</u>	\$ <u>87,001</u>

The accompanying notes to financial statements are an integral part of this summary.

# Statement of Expenditures by Function

## EASTERN NEBRASKA COMMUNITY OFFICE OF RETARDATION

### STATEMENT OF EXPENDITURES BY FUNCTION

FOR THE YEARS ENDED JUNE 30, 1973 AND 1972

	1973						1972
	Program Services				Supporting Services		
	Developmental	Family	Vocational	Residential	Central	Total	Total
	Day Care	Resource			Administrative		
Salaries	\$ 685,262	\$516,402	\$568,457	\$200,266	\$182,943	\$2,153,330	\$1,241,896
Payroll taxes	37,676	28,069	31,016	11,150	9,038	116,949	60,968
Employees' health benefits	28,053	16,814	16,918	6,218	5,941	73,944	32,241
Total employee compensation	\$ 750,991	\$561,285	\$616,391	\$217,634	\$197,922	\$2,344,223	\$1,335,105
Occupancy	90,302	38,843	65,682	42,256	25,045	262,128	135,199
Supplies	105,885	36,682	22,635	68,837	16,251	250,290	147,098
Client transportation	25	149,456	145	92	-	149,718	108,575
Acquisition of equipment and other fixed assets	27,122	32,610	44,331	32,575	6,458	143,096	127,331
Professional fees and contract service payments	20,278	38,010	4,365	890	20,355	83,898	20,231
Maintenance and repairs	21,407	12,719	14,342	10,496	3,050	62,014	52,983
Staff transportation	3,893	30,840	7,800	8,451	3,183	54,167	29,246
Telephone	4,611	14,409	8,471	3,332	6,797	37,620	22,600
In-service training, conferences, conventions and meetings	8,533	10,128	2,499	1,889	4,306	27,355	19,369
Subscriptions and reference publications	1,683	1,314	1,080	685	2,034	6,796	4,374
Postage and shipping	536	2,639	1,026	260	1,182	5,643	5,112
Membership dues	100	347	3	13	255	718	1,097
Miscellaneous	5,986	13,483	4,224	11,675	26,160	61,528	33,349
	\$1,041,352	\$942,765	\$792,994	\$399,085	\$312,998	\$3,489,194	\$2,041,669
Less - Incidental program revenues:							
Client production	\$ -	\$ -	\$175,247	\$ -	\$ -	\$ 175,247	\$ 126,529
Rentals	4,076	1,735	-	56,128	-	61,939	39,679
Transportation	-	14,861	-	-	-	14,861	34,116
	\$ 4,076	\$ 16,596	\$175,247	\$ 56,128	-	\$ 252,047	\$ 200,324
	\$1,037,276	\$926,169	\$617,747	\$342,957	\$312,998	\$3,237,147	\$1,841,345

The accompanying notes to financial statements are an integral part of this statement.

# **Notes To Financial Statement**

## **EASTERN NEBRASKA COMMUNITY OFFICE OF RETARDATION**

### **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 1973 AND 1972**

#### **(1) ACCOUNTING PRACTICES:**

The Agency uses the standards of accounting and financial reporting for voluntary health and welfare organizations developed by the National Health Council and the National Assembly for Social Policy and Development. In accordance with these standards, property and equipment additions are reflected as General Fund expenditures in the year of acquisition. Property and equipment on hand are reflected in the Property Fund at cost, and these assets are depreciated on a straight-line basis. Depreciation for 1973 and 1972, respectively, was \$36,733 and \$21,570. Expenditures for property and equipment net of retirements in 1973 and 1972, respectively, were \$143,096 and \$127,331.

The Agency is the beneficiary of services contributed by volunteers in every aspect of its programs. These services are closely controlled and monitored by the Agency. The estimated value of such services during 1973 was approximately \$2,600 for volunteer services of college students working on school programs and \$14,000 for all other services. The value of these services is not included in the accompanying financial statements. The Agency did not keep records during the entire year ended June 30, 1972; therefore, the value of these services in 1972 is not determinable.

#### **(2) LONG-TERM LEASE COMMITMENTS:**

The Agency has entered into several lease agreements which expire during the years 1974 through 1994. The annual rental payments under these leases range from approximately \$115,000 in 1974 to \$300 in 1994. The total liability over the remaining life of these agreements is approximately \$700,000, including approximately \$400,000 in lease agreements entered into with participating counties.

#### **(3) DEFERRED REVENUE:**

During the year ended June 30, 1973, the Agency received an initial establishment grant to be used to expand the vocational and residential services of the Agency. During the year, the money actually received by the Agency from this grant exceeded the related expenses and this excess has been reflected as deferred revenue in the statement of assets and liabilities as of June 30, 1973. These funds will be expended during the year ending June 30, 1974, when the Agency expands its vocational and residential services and will then be recognized as revenue.

#### **(4) CORRECTION OF ACCOUNTING ERROR:**

During the year ended June 30, 1972, the Agency adopted the accrual method of accounting as opposed to the cash method previously used. In adopting the accrual method, the Agency did not record as an asset the reimbursable portion of its accounts payable and accrued expenses. The effect on the 1972 financial statements was to understate the following: the June 30, 1971, fund balance by \$47,831; the June 30, 1972, fund balance by \$78,201; and support and revenue net of expenditures for the year ended June 30, 1972, by \$30,370. These amounts have been retroactively restated in the accompanying financial statements for the year ended June 30, 1972.

**Governing Board**

**Regular Members**

Mr. Norm Magnusson, Chairman, Sarpy County Commissioner  
Mr. Floyd Triplett, Vice-Chairman, Washington County Supervisor  
Mr. Daniel Lynch, Douglas County Commissioner  
Mr. La Verne Marquardt, Dodge County Supervisor  
Mr. Grant Roberts, Cass County Commissioner

**Alternate Members**

Mr. P. J. Morgan  
Mr. Jerry Gilbert  
Mr. James Hancock  
Mr. Walter Mruz  
Mr. Martin Zoz

**Advisory Members**

Mr. George Armstrong  
Mr. Robert Clark  
Mr. Dave Blume  
Mrs. Clara Gramlich  
Frank Menolascino, M.D.  
Mr. D.O. Wolf

**Advisory Board**

**Cass County**

Mrs. Herman Bergman  
Mrs. Charles Ganz  
Mr. Vernon Waterman

**Dodge County**

Mr. H. Joe Barger  
Mrs. Charles Kubin  
Mrs. William Norenberg

**Douglas County**

Mr. Leighton Goodrich  
Mr. Robert Perske  
Mrs. Wilma Wills

**Sarpy County**

Major Martin Mondor

**Washington County**

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Mrs. Frances Evans  
Mr. Robert Wilson



## ENCOR ADMINISTRATIVE STRUCTURE

