

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

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GILBERT & STEWART

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Trustees and Management
Utah Valley Family Support Center, Inc.
Orem, Utah

We have reviewed the accompanying financial statements of Utah Valley Family Support Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information included in the supplementary statements of support, revenues, and expenses -- budget and actual is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not audited or reviewed the supplemental information, and, accordingly, we do not express an opinion a conclusion, nor provide any assurance on such information.

Gilbert & Stewart

Gilbert & Stewart

Provo, Utah

February 23, 2023

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2022 AND 2021

<u>Assets</u>	<u>2022</u>	<u>2021</u>
<u>Current Assets</u>		
Cash and Investments	\$ 139,992	\$ 175,895
Investments	\$ 189,230	\$ -
Grants and contributions receivable	66,543	295,442
Therapy fees receivable, net of allowance for uncollectibles	154,697	83,828
Sales tax refund receivable	-	1,000
Total current assets	550,462	556,164
<u>Property and Equipment</u>		
Land	250,000	250,000
Building	956,218	956,218
Building improvements	329,014	329,014
Furniture and equipment	57,147	57,147
Less: Accumulated depreciation	(369,273)	(335,123)
Net property and equipment	1,223,107	1,257,256
Total assets	\$1,773,568	\$ 1,813,420
<u>Liabilities and Net Assets</u>		
<u>Current Liabilities</u>		
Accounts payable	\$ 10,592	\$ 22,165
Accrued liabilities	8,309	6,940
Accrued salaries/wages	36,537	16,473
Payroll taxes payable	14,751	59,693
United Way pledges withheld	245	-
Accrued compensated absences	30,064	25,840
Current portion of long-term liabilities	32,597	32,077
Total current liabilities	133,095	163,188
<u>Long-term Liabilities</u>		
Mortgage payable	174,208	206,286
Less current portion	(32,597)	(32,077)
Total long-term liabilities	141,611	174,209
Total liabilities	274,706	337,397
<u>Net Assets</u>		
Without donor restrictions	1,498,862	1,476,023
With donor restrictions	-	-
Total net assets	1,498,862	1,476,023
Total liabilities and net assets	\$1,773,569	\$ 1,813,420

See accompanying notes and accountants' review report.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues and support						
Prevention and general support:	Without Donor Restrictions		With Donor Restrictions		Totals	
Direct Public Grants	\$ 78,750	\$ 92,402	\$ -	\$ -	\$ 78,750	\$ 92,402
Direct Public Support	74,075	36,230	-	-	74,075	36,230
Government Contracts	-	-	366,467	311,691	366,467	311,691
Government Grants	-	-	-	395,551	-	395,551
Indirect Public Support	-	-	100,882	142,074	100,882	142,074
Total prevention and general support revenue	<u>152,825</u>	<u>128,632</u>	<u>467,349</u>	<u>849,316</u>	<u>620,174</u>	<u>977,948</u>
Therapy fees and other fees for services:						
Government Contracts	50,970	43,434	-	-	50,970	43,434
Government Grants	53,286	44,161	-	-	53,286	44,161
Indirect Public Support	692,103	522,214	-	-	692,103	522,214
Total therapy and other service fees	<u>796,359</u>	<u>609,809</u>	<u>-</u>	<u>-</u>	<u>796,359</u>	<u>609,809</u>
Net assets released from restrictions as restrictions were satisfied	<u>467,349</u>	<u>849,316</u>	<u>(467,349)</u>	<u>(849,316)</u>	<u>-</u>	<u>-</u>
Total revenue and support	<u>1,416,533</u>	<u>1,587,757</u>	<u>-</u>	<u>-</u>	<u>1,416,533</u>	<u>1,587,757</u>
Functional Expenses						
Program:						
Prevention	462,988	407,946	-	-	462,988	407,946
Treatment	674,376	574,338	-	-	674,376	574,338
Supporting services:						
Management and general	221,071	206,025	-	-	221,071	206,025
Fundraising	35,259	20,736	-	-	35,259	20,736
Total expenses	<u>1,393,693</u>	<u>1,209,045</u>	<u>-</u>	<u>-</u>	<u>1,393,693</u>	<u>1,209,045</u>
Increase (Decrease) in net assets	22,839	378,712	-	-	22,839	378,712
Net assets at beginning of year	1,476,023	1,097,311	-	-	1,062,256	1,062,256
Net assets at end of year	<u>\$ 1,498,862</u>	<u>\$ 1,476,023</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,085,095</u>	<u>\$ 1,440,968</u>

See accompanying notes and accountants' review report.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022	2021
Cash Flows From Operating Activities		
Increase (Decrease) in net assets	\$ 22,839	\$ 378,712
Adjustments to reconcile change in net assets to net cash provided by (used by) operating activities:		
Depreciation	34,150	37,160
(Increase) Decrease in receivables	158,030	(228,590)
Increase (Decrease) in accounts payable	(11,573)	12,571
Increase (Decrease) in accrued liabilities	1,369	355
Increase (Decrease) in accrued salaries/wages	20,064	(29,573)
Increase (Decrease) in payroll taxes payable	(43,944)	56,304
Increase (Decrease) in pledges owed United Way	245	(210)
Increase (Decrease) in PPP Payable	0	(194,000)
Increase (Decrease) in accrued compensated absences	4,224	1,361
Net cash provided by (used in) operating activities	185,404	34,090
Cash flows from investing activities		
Purchase of property & equipment	0	(204,989)
Net cash used in investing activities	0	(204,989)
Cash flows from financing activities		
Principal paid on mortgage note	(32,077)	(25,359)
Cash from PPP Loan	0	0
Net cash provided (used) by financing activities	(32,077)	(25,359)
Net increase (decrease) in cash and cash equivalents	153,327	(196,258)
Cash and cash equivalents at beginning of year	175,895	372,153
Cash and cash equivalents at end of year	\$ 329,222	\$ 175,895
Actual Interest Paid	\$ 3,085	\$ 7,999
Note: The Agency receives significant noncash in-kind donations, as follows:		
Given to Clients	\$0	\$66
Program Supplies	7,196	0
Shared with Other Agencies	0	0
Food	1,069	-
Total Donations In Kind	\$8,265	\$66

See accompanying notes and accountants' review report.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2022

	Program Services		Supporting Services		Total
	Prevention	Treatment	Management and General	Fundraising	
Personnel Expenses:					
Salaries	\$299,108	\$453,194	\$135,958	\$18,128	\$ 906,388
Fringe Benefits	77,740	117,788	35,336	4,712	235,576
Payroll Taxes	21,825	33,068	9,920	1,323	66,137
Total personnel expenses	<u>398,673</u>	<u>604,050</u>	<u>181,215</u>	<u>24,162</u>	<u>1,208,100</u>
Other Expenses:					
Travel/mileage	2,706	967	193	-	3,866
Telephone and internet	4,321	3,440	794	265	8,819
Postage	47	47	155	62	310
Advertising	538	538	-	-	1,077
Bank Charges	-	-	240	-	240
Utilities	6,074	4,859	1,215	-	12,148
Repairs and maintenance	8,831	8,831	4,416	-	22,078
Supplies-program	8,129	18,094	-	-	26,223
Supplies-food and household	6,511	-	-	-	6,511
Staff Development	851	15,313	851	-	17,015
Printing/copying	344	275	69	-	689
Insurance	-	-	16,680	-	16,680
Licenses and permits	2,288	130	182	-	2,600
Professional services	4,994	2,881	11,331	-	19,206
In-kind contribution to client	33	33	-	-	66
Interest expense	1,573	1,258	315	-	3,145
Unrealized Gains/Losses	-	-	-	10,770	10,770
Depreciation	17,075	13,660	3,415	-	34,150
Total expenses	<u>\$462,988</u>	<u>\$674,376</u>	<u>\$221,071</u>	<u>\$35,259</u>	<u>\$1,393,693</u>

See accompanying notes and accountants' review report.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2021

	Program Services		Supporting Services		Total
	Prevention	Treatment	Management and General	Fundraising	
Personnel Expenses:					
Salaries	\$255,457	\$387,056	\$116,117	\$15,482	\$ 774,111
Fringe Benefits	57,056	86,448	25,934	3,458	172,896
Payroll Taxes	20,435	30,963	9,289	1,239	61,926
Total personnel expenses	332,948	504,466	151,340	20,179	1,008,933
Other Expenses:					
Travel/mileage	2,146	767	153	-	3,066
Telephone and internet	6,580	5,237	1,208	403	13,428
Postage	116	116	387	155	774
Advertising	193	193	-	-	386
Bank Charges	-	-	764	-	764
Utilities	6,476	5,180	1,295	-	12,951
Repairs and maintenance	8,831	8,831	4,416	-	22,078
Supplies-program	5,410	12,041	-	-	17,451
Supplies-food and househol	7,137	-	-	-	7,137
Staff Development	668	12,028	668	-	13,364
Printing/copying	388	311	78	-	777
Insurance	-	-	13,733	-	13,733
Licenses and permits	2,422	138	193	-	2,752
Professional services	12,019	6,934	27,274	-	46,227
In-kind contribution to clier	33	33	-	-	66
Interest expense	4,000	3,200	800	-	7,999
Depreciation	18,580	14,864	3,716	-	37,160
Total expenses	\$407,946	\$574,338	\$206,025	\$20,736	\$1,209,045

See accompanying notes and accountants' review report.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 and 2021

Note 1 – Summary of Significant Accounting Policies

Utah Valley Family Support Center, Inc., which operates under the DBA Family Haven, is a nonprofit organization which maintains a crisis respite nursery for victims and potential victims of child abuse, operates programs teaching abuse prevention and parenting skills, provides respite services and provides therapy for victims and their families. The two general categories of program expenses, as reflected in the statement of activities, are prevention and treatment.

These financial statements are prepared using the accrual method of accounting. The accounting policies used conform to generally accepted accounting principles for voluntary health and welfare organizations.

Items of property and equipment, with significant cost or value, are recorded at cost, or if donated, at estimated fair market value at date of donation. The land and building, acquired in May, 2009 is recorded at estimated fair market value, based on a valuation performed by Zions Bank, in connection with their provision of financing for the acquisition, as described in Note 9. Depreciation/Amortization is computed on a straight-line basis over estimated useful lives of 5-10 years for furniture and equipment, 30 years for building improvements, and 50 years for the building.

Receivables are recorded for therapy fees unpaid at the time the therapy service is rendered. Receivables for United Way indirect contributions and other program revenue are recorded each month in amounts representing 1/12 of the estimated annual amounts communicated to the Agency. Receivables are recorded for earned grant revenue when the conditions of the grants have been fulfilled. An allowance for uncollectible accounts has been provided to reflect, based on historical experience and a specific review of individual therapy accounts receivable balances, the amount of receivables for which collection is not expected. The allowance account was \$50,201 and \$30,431 as of June 30, 2022 and June 30, 2021, respectively. Top management reviews and approves individual account balances proposed for write-off.

Preparation of financial statements in conformity with generally accepted accounting principles requires the use of estimates by management. Actual results may differ from those estimates. The significant estimates made for these financial statements include the above-noted allowance for uncollectible accounts, depreciation methods for fixed assets and fair market value for in-kind donations of supplies and services. These estimates may change in the future and the change may be material.

Fiscal year 2019 was the first year that ASU 2016-14 was applied, unrestricted net assets have been reclassified as net assets without donor restrictions. Restricted assets, if any, are classified as net assets with donor restriction. Restricted assets that exist during the year are assets tied to programmatic grants that are funded on a reimbursable basis. The

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 and 2021

Note 1 – Summary of Significant Accounting Policies(continued)

restrictions are met prior to the fund being received so the assets are unrestricted once reimbursement is received. The governing board of directors could also restrict assets for a specific purpose, but no such restrictions exist at this time.

The Statement of Activities is prepared allocating expenses between program and support functions by annually conducting a time study for all positions. Once the study is conducted, the allocations between programs and support are calculated and presented as seen on the statements.

The Agency is exempt from federal income taxes as a non-profit charitable organization under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from state income taxes. Any returns filed prior to 2019 are closed for IRS examination.

Note 2 – Building Lease /Improvements/Acquisition

Prior to March, 1999 the Agency leased the building from United Way of Utah County and paid rent substantially equal to United Way's debt service on financing used to make initial improvements to the building. The Agency also made improvements to the building. From March of 1999 through April of 2009, the Agency leased a building from a foundation which had acquired the building, during which time the foundation paid for significant improvement and expansion of the building to accommodate the growing operating needs of the Agency. During the time the foundation owned the building, the Agency leased the building for a payment of \$2,000 per month. Annual fair market rent during this time was estimated to be approximately \$96,000 per year. The difference between the actual lease payments and the fair market rent was recorded as an in-kind donation. In May of 2009, the Agency acquired the building from the foundation. The foundation required that the Agency pay the foundation \$380,000 for the land and building in order for the foundation to basically recover its cost in the facility. To facilitate the acquisition of the property, the Agency secured a \$390,000 loan from Zions Bank. The bank performed an internal evaluation of the property which estimated the value of the land and building to be \$1,200,000. The difference of \$820,000 between this estimated market value and the \$380,000 required by the foundation was recorded as an in-kind donation from the foundation in the year ended June 30, 2009.

Note 3 – Economic Dependence

The Agency receives a significant portion of its funding from government grants, and is economically dependent on the continuation of these revenue sources.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 and 2021

Note 4 – Changes in Property and Equipment

The changes in property and equipment for the years ended June 30, 2022 and June 30, 2021 were as follows:

	Balance <u>6/30/21</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>6/30/22</u>
Land	\$ 250,000			\$ 250,000
Building	956,218			956,218
Furniture and equipment	57,147			57,147
Building improvements	329,014			329,014
Depreciation/Amortization	<u>(335,123)</u>	<u>\$ (34,150)</u>	<u>\$ 0</u>	<u>(369,273)</u>
Net property and equipment	<u>\$1,257,256</u>	<u>\$ (34,150)</u>	<u>\$ 0</u>	<u>\$1,223,107</u>

	Balance <u>6/30/20</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>6/30/21</u>
Land	\$ 250,000			\$ 250,000
Building	956,218			956,218
Furniture and equipment	57,147			57,147
Building improvements	124,025	\$ 204,989		329,014
Depreciation/Amortization	<u>(297,963)</u>	<u>(37,160)</u>	<u>\$ 0</u>	<u>(335,123)</u>
Net property and equipment	<u>\$1,089,427</u>	<u>\$ 167,829</u>	<u>\$ 0</u>	<u>\$1,257,256</u>

Note 5 – Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in two checking accounts and 2 small cash funds. All monetary investments with maturities of less than 30 days are considered cash equivalents. Balances in cash and cash equivalents totaled \$139,992 all of which is covered by FDIC insurance. Management believes the organization is not exposed to significant credit risk on cash and cash equivalents, as the majority of the balances were covered by FDIC insurance.

Note 6 – Investments

Fair Value of Financial Instruments

The Center classifies its investments in accordance with FASB ASC 820, “Fair Value Measurements and Disclosures,” which defines fair value and establishes a framework for measuring fair value under GAAP and requires certain disclosures about fair value measurements. The definition of fair value under FASB ASC 820 focuses on the price that would be received to sell the asset, which is referred to as the exit price. FASB ASC 820 established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad levels (Level 1, 2 and 3).

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 and 2021

Level 1 – Observable inputs that reflect quoted prices for identical assets in active markets that the Company has the ability to access at the measurement date.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets in active markets.
- Quoted prices for identical or similar assets in inactive markets.
- Inputs other than quoted prices that are observable for the asset; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset has a specified contractual term, the Level 2 input must be observable for substantially the full term of the asset.

Level 3- Unobservable inputs reflecting the Center's estimates of the assumptions that market participants would use in pricing the asset (including assumptions about risk). Subsequent to initial recognition, the Center may re-measure the carrying value of assets and liabilities measured on a nonrecurring basis to fair value. Adjustments to fair value usually result when certain assets are impaired. Such assets are written down from their carrying amounts to their fair value.

The Center's investments are valued using level 1.

Investments are recorded at their fair market values at the end of the fiscal year. Any gain or loss whether realized or unrealized is recorded in the statement of activities. All investments carry risk and the board reviews the investment portfolio at least twice annually to review investment performance.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 and 2021

Note 7 – Liquidity

The Agency's cash and cash equivalents are held in bank accounts allowing maximum availability of liquid resources to meet the current year demands. The Agency's financial assets available within one year of the balance sheet date for general expenditure are as follows:

Cash and cash equivalents	\$ 139,992
Investments	189,230
Grants and contributions receivable	66,543
Therapy fees receivable, net of allowances	<u>154,697</u>
	\$ 550,462

Note 8 – Contributed Services

The Agency periodically receives donated services for its program functions in the form of unpaid interns. These volunteers assist in therapy functions. The Agency recognized revenue in the amounts of \$4,368 and \$2,310 for intern services for the years June 30, 2022 and June 30, 2021, respectively. The value of other volunteer services is not recorded due to lack of specialized skills.

Note 9 - Retirement Plan

Beginning in July, 2001, the Agency began participating in a defined contribution retirement plan qualified under section 403(b) of the Internal Revenue Code, covering all eligible full-time employees. Employees are allowed to make elective deferrals from their compensation, subject to statutory limits. The Agency contributes 3% of compensation to the plan for eligible employees. The Agency's contributions to the plan were \$13,342 and \$14,648 for the years June 30, 2022 and June 30, 2021, respectively.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022 and 2021

Note 10 - Long-term Debt

In September of 2020 the Agency borrowed \$232,625 from Intermountain Healthcare Foundation, Inc. to refinance the building where their operations are located. The mortgage loan is secured by the land and building. The loan bears interest at rate of 1.6%. Payment is required to be made monthly, beginning in September, 2020. The Agency makes monthly loan payments of \$2,930, payments include principal and interest.

The combined minimum aggregate maturities for the Intermountain Healthcare Foundation loan at year end are as follows:

<u>Year ended</u>	<u>Principal payments</u>	<u>Interest payments</u>	<u>Total payments</u>
June 30, 2022	32,077	3,085	35,162
June 30, 2023	32,597	2,565	35,162
June 30, 2024	33,126	2,036	35,162
June 30, 2025	33,663	1,499	35,162
June 30, 2026	34,209	953	35,162
June 30, 2027	34,764	398	35,162
June 30, 2028	<u>5,849</u>	<u>12</u>	<u>5,860</u>
	\$ <u>174,208</u>	\$ <u>7,463</u>	\$ <u>181,671</u>

UTAH VALLEY FAMILY SUPPORT CENTER
DBA Family Haven
FY 2021-2022 Budget to Actual

	A	B	C
INCOME	FY 2021-2022 APPROVED	FY 2021-2022 ACTUAL	FY 2022-2023 PROPOSED
Direct Public Grants			
Nonprofit Organization Grants	90,000	78,750	100,000
Government Grants	0	0	
Direct Public Support			
Corporate Contributions	10,000	4,030	18,000
Volunteers In-Kind	0	14,564	15,000
Gifts in Kind - Goods	15,000		15,000
Individual Contributions	20,000	55,480	25,470
Government Contracts			
Local Contracts	0	0	0
State Contracts	373,000	366,467	502,000
Indirect Public Support			
Affiliated Org. Contributions	50,000	100,469	25,000
Therapy Revenue			
Insurance	420,000	401,626	390,000
Self Pay	40,000	31,574	40,000
Therapy Contracts	135,000	104,255	130,000
Therapy Revenue - Other	110,000	205,376	185,000
TOTAL INCOME	1,263,000	1,362,591	1,445,470
EXPENSE			
Administration			
Bank Fees	600	0	600
Insurance	14,000	16,680	15,000
Office Supplies	2,500	4,607	3,500
Donations In-Kind			
In-Kind Donations to Clients	500	0	0
In-Kind Donations to O/S Agencies	500	0	0
Facilities and Equipment			
Depreciation Expense	26,000	26,770	26,770
Furniture & Equipment		5,790	
Janitorial Services	10,800	10,800	10,800
Mortgage Interest	4,500	3,145	3,000
Repairs/Maintenance	4,000	14,745	6,000
Utilities	13,000	12,148	13,500
Facilities and Equipment Other	0	47,220	0
Memberships and Dues	1,250	0	0
Personnel			
Employee Appreciation	2,000	3,294	3,000
Benefits	180,000	231,065	220,000
Payroll Expense	27,000	1,211	28,000
Payroll Taxes	72,950	66,136	70,000
Salaries	810,000	882,099	950,000
Staff Development	15,000	11,581	15,000
Professional Services	27,000	19,205	25,000
Program Operations			
Communication	16,000	10,894	20,000
Conferences/Workshops	1,000	5,433	1,000
Equipment & Supplies	5,000	8,741	6,000
Licences and Permits	2,000	2,600	2,500
Merchant Fees	800	222	800
Mileage	5,000	3,866	5,000
Program Supplies	21,600	18,239	20,000
Wages In-Kind	0	14,564	0
EXPENSE TOTAL	1,263,000	1,399,768	1,445,470
NET INCOME/(EXPENSE)	0	-37,177	0