

Grapevine Center, Inc.

Financial Statements and Supplementary Information

For the Years Ended June 30, 2018 and 2017 with
Independent Auditor's Report

MaherDuessel

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GRAPEVINE CENTER, INC.

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

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Independent Auditor's Report

Board of Directors Grapevine Center, Inc.

We have audited the accompanying financial statements of Grapevine Center Inc. (Center) (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

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

Maher Duessel

Pittsburgh, Pennsylvania
November 8, 2018

GRAPEVINE CENTER, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
Assets		
Cash and cash equivalents	\$ 128,724	\$ 121,070
Accounts receivable - Butler County	39,127	63,923
Accounts receivable - other	67,418	31,563
Prepaid expenses	12,186	13,731
Fixed assets (net of accumulated depreciation of \$356,135 and \$323,195)	81,351	127,906
Other assets	-	1,323
Total Assets	<u>\$ 328,806</u>	<u>\$ 359,516</u>
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 16,126	\$ 31,666
Accrued payroll expenses	19,942	5,150
Compensated absences	8,443	7,850
Total Liabilities	<u>44,511</u>	<u>44,666</u>
Net Assets:		
Unrestricted	284,295	314,162
Temporarily restricted	-	688
Total Net Assets	<u>284,295</u>	<u>314,850</u>
Total Liabilities and Net Assets	<u>\$ 328,806</u>	<u>\$ 359,516</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2018

Revenues:	Unrestricted	Temporarily Restricted	Total
Program service fees:			
Butler County	\$ 359,978	\$ -	\$ 359,978
Mercer County	94,467	-	94,467
VBH Revenue	181,505	-	181,505
Other	3,221	-	3,221
Public support:			
United Way grant	-	-	-
United Way designations	175	-	175
Other	4,807	-	4,807
Program rent income	5,100	-	5,100
Miscellaneous	4,796	-	4,796
	<u>654,049</u>	<u>-</u>	<u>654,049</u>
Net assets released from restrictions	<u>688</u>	<u>(688)</u>	<u>-</u>
Total revenues	<u>654,737</u>	<u>(688)</u>	<u>654,049</u>
Expenses:			
Program services	658,159	-	658,159
Management and general	23,767	-	23,767
Fundraising	2,678	-	2,678
Total expenses	<u>684,604</u>	<u>-</u>	<u>684,604</u>
Change in Net Assets	(29,867)	(688)	(30,555)
Net Assets:			
Beginning of year	<u>314,162</u>	<u>688</u>	<u>314,850</u>
End of year	<u>\$ 284,295</u>	<u>\$ -</u>	<u>\$ 284,295</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2017

Revenues:	Unrestricted	Temporarily Restricted	Total
Program service fees:			
Butler County	\$ 396,938	\$ -	\$ 396,938
Mercer County	105,615	-	105,615
VBH Revenue	178,465	-	178,465
Other	3,714	-	3,714
Public support:			
United Way grant	2,621	-	2,621
United Way designations	408	-	408
Other	12,684	688	13,372
Program rent income	5,100	-	5,100
Miscellaneous	5,016	-	5,016
	<u>710,561</u>	<u>688</u>	<u>711,249</u>
Net assets released from restrictions	<u>6,090</u>	<u>(6,090)</u>	<u>-</u>
Total revenues	<u>716,651</u>	<u>(5,402)</u>	<u>711,249</u>
Expenses:			
Program services	635,290	-	635,290
Management and general	40,290	-	40,290
Fundraising	3,007	-	3,007
Total expenses	<u>678,587</u>	<u>-</u>	<u>678,587</u>
Change in Net Assets	<u>38,064</u>	<u>(5,402)</u>	<u>32,662</u>
Net Assets:			
Beginning of year	<u>276,098</u>	<u>6,090</u>	<u>282,188</u>
End of year	<u>\$ 314,162</u>	<u>\$ 688</u>	<u>\$ 314,850</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2018

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 318,817	\$ 8,765	\$ 988	\$ 328,570
Payroll taxes	31,317	871	98	32,286
Employee benefits	8,132	181	20	8,333
Professional fees	34,519	8,836	996	44,351
Contracted services	4,665	-	-	4,665
Office supplies	23,134	368	41	23,543
Rent	70,163	2,372	267	72,802
Insurance	22,502	342	38	22,882
Utilities	11,929	339	38	12,306
Telephone	12,012	248	28	12,288
Postage	970	24	3	997
Promotion	11,074	51	6	11,131
Travel	21,155	4	1	21,160
Conferences	4,639	-	-	4,639
Building maintenance	7,165	191	22	7,378
Equipment maintenance and repairs	14,241	152	17	14,410
Depreciation	52,029	-	-	52,029
Other	9,696	1,023	115	10,834
	<u>\$ 658,159</u>	<u>\$ 23,767</u>	<u>\$ 2,678</u>	<u>\$ 684,604</u>
Total expenses	<u>\$ 658,159</u>	<u>\$ 23,767</u>	<u>\$ 2,678</u>	<u>\$ 684,604</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 286,168	\$ 12,240	\$ 914	\$ 299,322
Payroll taxes	29,515	1,242	93	30,850
Employee benefits	7,189	609	46	7,844
Professional fees	27,278	11,159	833	39,270
Contracted services	10,831	628	47	11,506
Office supplies	25,555	1,161	87	26,803
Rent	66,166	5,726	427	72,319
Insurance	21,939	1,234	92	23,265
Utilities	12,008	847	63	12,918
Telephone	10,563	565	42	11,170
Postage	1,421	55	4	1,480
Promotion	13,336	247	18	13,601
Travel	17,456	7	-	17,463
Conferences	6,962	99	7	7,068
Building maintenance	3,474	267	20	3,761
Equipment maintenance and repairs	32,662	3,364	251	36,277
Depreciation	52,296	-	-	52,296
Other	10,471	840	63	11,374
	<u>\$ 635,290</u>	<u>\$ 40,290</u>	<u>\$ 3,007</u>	<u>\$ 678,587</u>
Total expenses				

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ (30,555)	\$ 32,662
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	52,029	52,296
Change in:		
Accounts receivable - Butler County	24,796	21,308
Accounts receivable - other	(35,855)	(25,345)
Prepaid expenses	1,545	(3,688)
Other assets	1,323	(1,276)
Accounts payable	(15,540)	(26,893)
Accrued payroll expenses	14,792	(179)
Compensated absences	593	1,486
Total adjustments	<u>43,683</u>	<u>17,709</u>
Net cash provided by operating activities	<u>13,128</u>	<u>50,371</u>
Cash Flows From Investing Activities:		
Purchase of fixed assets	<u>(5,474)</u>	<u>(53,275)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	7,654	(2,904)
Cash and Cash Equivalents:		
Beginning of year	<u>121,070</u>	<u>123,974</u>
End of year	<u>\$ 128,724</u>	<u>\$ 121,070</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

1. Organization

Grapevine Center, Inc. (Center) established its own non-profit status on June 16, 2008. The Center is an activity center that provides a supportive atmosphere for companionship, recreation, education, and vocational services encouraging those with mental health disabilities to lead more productive lives. The Center provides a Consumer Family Satisfaction Team that conducts interviews in order to address individual concerns and assess the quality of behavioral health services in Butler County. As part of the Independent Monitoring for Quality program, interviews are conducted of a random sample of intellectually disabled individuals from Butler County in an effort to improve their quality of life. Additionally, in 2014 the Center began providing Consumer Family Satisfaction Team services in Mercer County. During 2015, the Mercer County branch opened, providing Consumer Family Satisfaction Team and Independent Monitoring for Quality services. The Center is also a recovery resource center where peers mentor and support individuals in a healing environment as valued community citizens.

2. Summary of Significant Accounting Policies

Basis of Accounting

The Center's financial statements have been prepared on the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period when liabilities are incurred.

Basis of Presentation

The Center classifies net assets, revenues, expenses, gains, and losses based on the existence or absence of donor-imposed restrictions. Accordingly, net assets are classified and reported as follows:

Unrestricted Net Assets – Net assets not subject to donor-imposed restrictions or stipulations as to purpose or use.

Temporarily Restricted Net Assets – Net assets that are subject to donor-imposed restriction or stipulations that may or will be met either by actions of the Center or the passage of time. At June 30, 2018 the Center has temporarily restricted net assets totaling \$0. Temporarily restricted net assets at June 30, 2017 were available for The

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

Torrance Picnic and Operation Reindeer in the amount of \$500, and Recovery Fest Seed Grants in the amount of \$188, totaling \$688.

Permanently Restricted Net Assets – Net assets subject to donor-imposed restriction or stipulations that the principal be maintained in perpetuity. At June 30, 2018 and 2017, the Center has no permanently restricted net assets.

Tax-Exempt Status

The Center has been recognized as a not-for-profit organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision of federal or state income taxes has been provided in the financial statements. Further, the Center annually files Form 990.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Concentration of Risk

The Center funds its services primarily through contracts with Butler and Mercer Counties. These contracts are renewed on a year-to-year basis.

Contributions

All donor-restricted support is reported as an increase in temporarily restricted or permanently restricted net assets, depending on the nature of the restriction. When the restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction. Temporarily restricted contributions whose restrictions are satisfied within the same year are reflected as unrestricted support in the year of receipt.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Center considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Receivables

Receivables consist of amounts due from the Butler and Mercer Counties and other sources expected to be received within 12 months. An allowance for doubtful accounts has not been established, since management is of the opinion that all receivables at year-end are fully collectible.

Fixed Assets

Purchases of fixed assets are recorded at cost. The Center maintains a capitalization threshold of \$1,000. Donations of land, building, and equipment are recorded at the estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets, donated with explicit restrictions regarding their use, and contributions of cash that must be used to acquire land, building, and equipment, are reported as restricted support. The Center reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Center reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Fixed assets are depreciated over the assets' estimated useful life, using the straight-line method.

Donated Services

Many volunteers have given significant amounts of time and talents for the benefit of the Center and its programs, services, and activities. However, these efforts do not meet the criteria for recognition in the financial statements under accounting principles generally accepted in the United States of America.

Compensated Absences

Accrued vacation must be used at the end of each calendar year or it is forfeited. Employees can earn up to 30 hours of sick leave and can carry over sick leave for up to

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

three years. Certified Peer Specialists have individual contracts and earn more vacation and sick hour benefits under their contracts than other employees. Terminated (voluntarily or involuntarily) eligible employees do not receive payment of actual accrued sick leave. An estimated accrual was made at June 30, 2018 and 2017 for vacation days accumulated during this calendar year by eligible employees. Accrued sick day absences for the year ended June 30, 2018 and 2017 have not been recognized in the financial statements, since the amount is immaterial.

Pending Pronouncements

The Financial Accounting Standards Board (FASB) has issued statements that will become effective in future years as outlined below. Management has not yet determined the impact of these statements on the financial statements.

ASU No. 2014-09, *“Revenue from Contracts with Customers (Topic 606),”* effective for the Center’s financial statements for the year ending June 30, 2020. This standard provides a single, comprehensive revenue recognition model for all contracts with customers, and contains principles to determine the measurement of revenue and timing of when it is recognized.

ASU-2016-02, *“Leases (Topic 842),”* effective for the Center’s financial statements for the year ending June 30, 2021. This standard will require lessees to recognize assets and liabilities on the statements of financial position for the rights and obligations created by all leases with terms of more than twelve months. Disclosures also will be required by lessees to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

ASU No. 2016-14, *“Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities,”* effective for the Center’s financial statements for the year ending June 30, 2019. This standard aims to improve how a nonprofit organization classifies its net assets and provides information in its financial statements and notes about its financial performance, cash flow, and liquidity. The ASU changes the net asset classification, requires presentation of expenses both by nature and function, requires investment return reported net of investment expenses, requires placed-in-service approach for gifts of/for long-lived assets and provides enhanced disclosures for: governing body restrictions; composition of net assets with donor restrictions; qualitative and quantitative information on liquidity; methods to allocate costs among program and support functions; and underwater donor-restricted endowment.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

ASU 2018-08, “Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958),” effective for the Center's financial statements for the year ending June 30, 2020. This amendment provides guidance for characterizing grants and similar contracts with government agencies and others as reciprocal transactions (exchanges) or nonreciprocal transactions (contributions) and distinguishing between conditional and unconditional contributions.

Subsequent Events

Subsequent events have been evaluated through the Independent Auditor’s Report date, which is the date the financial statements were available to be issued.

3. Funding for Services Provided

For the majority of funding, the Center is reimbursed for actual costs incurred up to contracted amounts. Additional funds are received from the United Way and Value Options.

4. Cash and Cash Equivalents

Cash and cash equivalents are held in local banks. Book balance and bank balance of all cash and cash equivalents total \$128,724 and \$132,640, respectively, as of June 30, 2018. Book balance and bank balance of all cash and cash equivalents total \$121,070 and \$132,757, respectively, as of June 30, 2017. At June 30, 2018 and 2017 the entire bank balance of \$132,640 and \$132,757, respectively, was insured by federal depository insurance.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

5. Fixed Assets

At June 30, 2018, fixed assets for the Center are as follows:

	Balance at June 30, 2017	Net Additions	Net Deletions	Balance at June 30, 2018
Vehicles	\$ 246,375	\$ -	\$ (19,089)	\$ 227,286
Equipment and furniture	158,097	5,474	-	163,571
Computer equipment	46,629	-	-	46,629
	<u>451,101</u>	<u>5,474</u>	<u>(19,089)</u>	<u>437,486</u>
Less: accumulated depreciation/recovered costs	<u>(323,195)</u>	<u>(52,029)</u>	<u>19,089</u>	<u>(356,135)</u>
Net vehicles, equipment, and computer equipment	<u>\$ 127,906</u>	<u>\$ (46,555)</u>	<u>\$ -</u>	<u>\$ 81,351</u>

At June 30, 2017, fixed assets for the Center are as follows:

	Balance at June 30, 2016	Net Additions	Net Deletions	Balance at June 30, 2017
Vehicles	\$ 252,964	\$ 20,580	\$ (27,169)	\$ 246,375
Equipment and furniture	136,247	21,850	-	158,097
Computer equipment	35,784	10,845	-	46,629
	<u>424,995</u>	<u>53,275</u>	<u>(27,169)</u>	<u>451,101</u>
Less: accumulated depreciation/recovered costs	<u>(298,068)</u>	<u>(52,296)</u>	<u>27,169</u>	<u>(323,195)</u>
Net vehicles, equipment, and computer equipment	<u>\$ 126,927</u>	<u>\$ 979</u>	<u>\$ -</u>	<u>\$ 127,906</u>

6. Line of Credit

The Center established a revolving line of credit with a local bank in February 2009. The line of credit is secured by all assets of the Center. The maximum borrowing allowed under the line of credit is \$25,000 and it carries an interest rate equal to the prime rate plus 2.75%. At June 30, 2018 and 2017, the Center had no outstanding balance relating to their line of credit.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

7. Shared Services Agreement

The Center entered into a shared services agreement with Mental Health Association of Butler County (Association) on February 1, 2009 to be renewed annually. Under the terms of the agreement, the Center is required to pay annual rent of \$66,000. The agreement also requires the Center to pay one half of the cost of sewage and water. The Center paid rent in the amount of \$66,000 to the Association during the year ended June 30, 2018 and 2017.

8. Lease

The Center entered into an operating lease for the new Mercer Center on July 1, 2015. The term of the lease is for one year, terminating June 30, 2016, with the option to renew each year thereafter, through June 30, 2021. The annual amounts paid during 2018 and 2017 were \$6,802 and \$6,279, respectively. The amount to be paid during fiscal year 2019 is \$7,245.

SUPPLEMENTARY INFORMATION

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES - MH/ID BASIS

FOR THE YEAR ENDED JUNE 30, 2018

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 318,817	\$ 8,765	\$ 988	\$ 328,570
Payroll taxes	31,317	871	98	32,286
Employee benefits	8,132	181	20	8,333
Professional fees	34,519	8,836	996	44,351
Contracted services	4,665	-	-	4,665
Office supplies	23,134	368	41	23,543
Rent	70,163	2,372	267	72,802
Insurance	22,502	342	38	22,882
Utilities	11,929	339	38	12,306
Telephone	12,012	248	28	12,288
Postage	970	24	3	997
Promotion	11,074	51	6	11,131
Travel	21,155	4	1	21,160
Conferences	4,639	-	-	4,639
Building maintenance	7,165	191	22	7,378
Equipment and vehicle purchases	5,474	-	-	5,474
Equipment maintenance and repairs	14,241	152	17	14,410
Other	9,696	1,023	115	10,834
	<u>\$ 611,604</u>	<u>\$ 23,767</u>	<u>\$ 2,678</u>	<u>\$ 638,049</u>
Total expenses	<u>\$ 611,604</u>	<u>\$ 23,767</u>	<u>\$ 2,678</u>	<u>\$ 638,049</u>

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES - MH/ID BASIS

FOR THE YEAR ENDED JUNE 30, 2017

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 286,168	\$ 12,240	\$ 914	\$ 299,322
Payroll taxes	29,515	1,242	93	30,850
Employee benefits	7,189	609	46	7,844
Professional fees	27,278	11,159	833	39,270
Contracted services	10,831	628	47	11,506
Office supplies	25,555	1,161	87	26,803
Rent	66,166	5,726	427	72,319
Insurance	21,939	1,234	92	23,265
Utilities	12,008	847	63	12,918
Telephone	10,563	565	42	11,170
Postage	1,421	55	4	1,480
Promotion	13,336	247	18	13,601
Travel	17,456	7	-	17,463
Conferences	6,962	99	7	7,068
Building maintenance	3,474	267	20	3,761
Equipment and vehicle purchases	53,275	-	-	53,275
Equipment maintenance and repairs	32,662	3,364	251	36,277
Other	10,471	840	63	11,374
	<u>\$ 636,269</u>	<u>\$ 40,290</u>	<u>\$ 3,007</u>	<u>\$ 679,566</u>
Total expenses				