

Grapevine Center, Inc.

Financial Statements and Supplementary Information

For the Years Ended June 30, 2019 and 2018
with Independent Auditor's Report

MaherDuessel

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GRAPEVINE CENTER, INC.

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

TABLE OF CONTENTS

Independent Auditor's Report

Financial Statements:

Statements of Financial Position	1
Statements of Activities	
- For the Year Ended June 30, 2019	2
- For the Year Ended June 30, 2018	3
Statements of Functional Expenses	
- For the Year Ended June 30, 2019	4
- For the Year Ended June 30, 2018	5
Statements of Cash Flows	6
Notes to Financial Statements	7

Supplementary Information:

Statements of Functional Expenses – MH/ID Basis:	
- For the Year Ended June 30, 2019	14
- For the Year Ended June 30, 2018	15

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, 2019 and 2018, 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, 2019 and 2018, 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.

Change in Accounting Principle

As described in Note 2 to the financial statements, the Center adopted ASU 2016-14, "*Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*," which requires not-for-profit entities to use the placed-in-service approach for contributions related to long-lived assets, changes 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, among other requirements. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

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

Maher Duessel

Pittsburgh, Pennsylvania
December 18, 2019

GRAPEVINE CENTER, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Assets		
Cash and cash equivalents	\$ 178,330	\$ 128,724
Accounts receivable - Butler County	74,607	39,127
Accounts receivable - other	22,619	67,418
Prepaid expenses	11,014	12,186
Fixed assets (net of accumulated depreciation of \$400,598 and \$356,135)	<u>46,821</u>	<u>81,351</u>
Total Assets	<u>\$ 333,391</u>	<u>\$ 328,806</u>
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 9,992	\$ 16,126
Accrued payroll expenses	7,217	19,942
Compensated absences	<u>8,475</u>	<u>8,443</u>
Total Liabilities	<u>25,684</u>	<u>44,511</u>
Net Assets:		
Without donor restrictions	306,382	284,295
With donor restrictions	<u>1,325</u>	<u>-</u>
Total Net Assets	<u>307,707</u>	<u>284,295</u>
Total Liabilities and Net Assets	<u>\$ 333,391</u>	<u>\$ 328,806</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2019

Revenues:	Without Donor Restrictions	With Donor Restrictions	Total
Program service fees:			
Butler County	\$ 372,339	\$ -	\$ 372,339
Mercer County	84,128	-	84,128
VBH Revenue	219,799	-	219,799
Other	3,959	-	3,959
Public support:			
United Way grant	-	-	-
United Way designations	238	-	238
Other	11,249	1,325	12,574
Program rent income	2,900	-	2,900
Miscellaneous	3,794	-	3,794
	<u>698,406</u>	<u>1,325</u>	<u>699,731</u>
Net assets released from restrictions	-	-	-
Total revenues	<u>698,406</u>	<u>1,325</u>	<u>699,731</u>
Expenses:			
Program services	537,740	-	537,740
Management and general	138,459	-	138,459
Fundraising	120	-	120
Total expenses	<u>676,319</u>	<u>-</u>	<u>676,319</u>
Change in Net Assets	22,087	1,325	23,412
Net Assets:			
Beginning of year	<u>284,295</u>	<u>-</u>	<u>284,295</u>
End of year	<u>\$ 306,382</u>	<u>\$ 1,325</u>	<u>\$ 307,707</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2018

Revenues:	Without Donor Restrictions	With Donor Restrictions	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	688	(688)	-
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 FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2019

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 282,238	\$ 58,641	\$ -	\$ 340,879
Payroll taxes	27,111	5,619	-	32,730
Employee benefits	6,518	1,462	1	7,981
Professional fees	15,102	34,542	-	49,644
Contracted services	3,818	-	-	3,818
Office supplies	17,832	1,750	1	19,583
Rent	59,582	13,200	-	72,782
Insurance	15,532	2,832	-	18,364
Utilities	10,478	2,008	-	12,486
Telephone	9,930	2,316	2	12,248
Postage	315	740	-	1,055
Promotion	6,494	218	-	6,712
Travel	22,964	279	-	23,243
Conferences	2,762	32	-	2,794
Building maintenance	5,374	1,571	-	6,945
Equipment maintenance and repairs	12,014	1,121	1	13,136
Depreciation	35,570	8,893	-	44,463
Other	4,106	3,235	115	7,456
	<u>\$ 537,740</u>	<u>\$ 138,459</u>	<u>\$ 120</u>	<u>\$ 676,319</u>
Total expenses	\$ 537,740	\$ 138,459	\$ 120	\$ 676,319

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2018

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
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.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 23,412	\$ (30,555)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	44,463	52,029
Change in:		
Accounts receivable - Butler County	(35,480)	24,796
Accounts receivable - other	44,799	(35,855)
Prepaid expenses	1,172	1,545
Other assets	-	1,323
Accounts payable	(6,134)	(15,540)
Accrued payroll expenses	(12,725)	14,792
Compensated absences	32	593
Total adjustments	<u>36,127</u>	<u>43,683</u>
Net cash provided by operating activities	<u>59,539</u>	<u>13,128</u>
Cash Flows From Investing Activities:		
Purchase of fixed assets	<u>(9,933)</u>	<u>(5,474)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	49,606	7,654
Cash and Cash Equivalents:		
Beginning of year	<u>128,724</u>	<u>121,070</u>
End of year	<u>\$ 178,330</u>	<u>\$ 128,724</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

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:

Net Assets Without Donor Restrictions – Net assets not subject to donor-imposed restrictions or stipulations as to purpose or use.

Net Assets With Donor Restrictions – Net assets that are subject to donor-imposed restrictions or stipulations that may or will be met either by actions of the Center or the passage of time. At June 30, 2019, the Center has net assets with donor restrictions totaling \$1,325. Net assets with donor restrictions at June 30, 2019 were available for Camp Bucoco in the amount of \$1,325.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

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 a 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 net assets with donor restrictions. When the restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions with donor restrictions whose restrictions are satisfied within the same year are reflected as support without donor restrictions in the year of receipt.

Cash and Cash Equivalents

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

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

Liquidity and Availability

The Center manages its liquid resources by focusing on generating revenue through its program fees to ensure the entity has sufficient funds to cover the programs that are being conducted.

The Center's financial assets (cash and cash equivalents and accounts receivable expected to be available within one year to meet the cash needs for general expenditures were \$274,231 and \$235,269 for June 30, 2019 and 2018, respectively.

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 net assets without donor restrictions 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 net assets with donor restrictions to net assets with donor restrictions at that time.

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

Expense Allocation

During 2019, the Center changed its method of allocation to more accurately reflect the nature of expenses. Occupancy expenses (rent, utilities, maintenance/janitorial & property/liability insurance are allocated based on square footage. As a result, Butler programs are charged for occupancy expenses and Mercer programs are not. All other

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

expenses are based on actual expense. This allocation method is consistently applied using a template to calculate and distribute expenses at the end of the month.

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 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, 2019 and 2018 for vacation days accumulated during this calendar year by eligible employees. Accrued sick day absences for the year ended June 30, 2019 and 2018 have not been recognized in the financial statements, since the amount is immaterial.

Adopted Accounting Standards Update

For the year ended June 30, 2019, the Center adopted ASU 2016-14, *“Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities,”* which 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 implementation of this amendment was applied retrospectively to the comparative amounts presented for the year ended June 30, 2018.

Beginning net assets for 2019 and 2018 that were previously reported as unrestricted have been reflected as net assets without donor restrictions. Beginning net assets for 2019 and 2018 that were previously reported as temporarily restricted and permanently restricted have been reflected as net assets with donor restrictions.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

Pending Accounting Standards Updates

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 standards on the financial statements.

ASU 2016-02, "*Leases (Topic 842)*," is effective for the Center's financial statements for the year ending June 30, 2022. This amendment 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 2018-08, "*Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958)*," is 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 \$178,330 and \$182,909, respectively, as of June 30, 2019. Book balance and bank balance of all cash and cash equivalents total \$128,724 and \$132,640, respectively, as of June 30, 2018. At June 30, 2019 and 2018, the entire bank

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

balance of \$182,909 and \$132,640, respectively, was insured by federal depository insurance.

5. Fixed Assets

At June 30, 2019, fixed assets for the Center are as follows:

	Balance at June 30, 2018	Net Additions	Net Deletions	Balance at June 30, 2019
Vehicles	\$ 227,286	\$ -	\$ -	\$ 227,286
Equipment and furniture	163,571	-	-	163,571
Computer equipment	46,629	9,933	-	56,562
	437,486	9,933	-	447,419
Less: accumulated depreciation/recovered costs	(356,135)	(44,463)	-	(400,598)
Net vehicles, equipment, and computer equipment	<u>\$ 81,351</u>	<u>\$ (34,530)</u>	<u>\$ -</u>	<u>\$ 46,821</u>

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
	451,101	5,474	(19,089)	437,486
Less: accumulated depreciation/recovered costs	(323,195)	(52,029)	19,089	(356,135)
Net vehicles, equipment, and computer equipment	<u>\$ 127,906</u>	<u>\$ (46,555)</u>	<u>\$ -</u>	<u>\$ 81,351</u>

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

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, 2019 and 2018, the Center had no outstanding balance relating to their line of credit.

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 years ended June 30, 2019 and 2018.

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 2019 and 2018 were \$6,782 and \$6,802, respectively. The amount to be paid during fiscal year 2020 is \$7,487.

SUPPLEMENTARY INFORMATION

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES - MH/ID BASIS

FOR THE YEAR ENDED JUNE 30, 2019

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 282,238	\$ 58,641	\$ -	\$ 340,879
Payroll taxes	27,111	5,619	-	32,730
Employee benefits	6,518	1,462	1	7,981
Professional fees	15,102	34,542	-	49,644
Contracted services	3,818	-	-	3,818
Office supplies	17,832	1,750	1	19,583
Rent	59,582	13,200	-	72,782
Insurance	15,532	2,832	-	18,364
Utilities	10,478	2,008	-	12,486
Telephone	9,930	2,316	2	12,248
Postage	315	740	-	1,055
Promotion	6,494	218	-	6,712
Travel	22,964	279	-	23,243
Conferences	2,762	32	-	2,794
Building maintenance	5,374	1,571	-	6,945
Equipment and vehicle purchases	9,933	-	-	9,933
Equipment maintenance and repairs	12,014	1,121	1	13,136
Other	4,106	3,235	115	7,456
	<u>\$ 512,103</u>	<u>\$ 129,566</u>	<u>\$ 120</u>	<u>\$ 641,789</u>
Total expenses				

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>