

Grapevine Center, Inc.

Financial Statements and Supplementary Information

For the Years Ended June 30, 2020 and 2019
with Independent Auditor's Report

MaherDuessel

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GRAPEVINE CENTER, INC.

FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

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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, 2020 and 2019, 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, 2020 and 2019, 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 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.

Mahe Duessel

Pittsburgh, Pennsylvania
December 11, 2020

GRAPEVINE CENTER, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Assets		
Cash and cash equivalents	\$ 191,383	\$ 178,330
Accounts receivable - Butler County	89,316	74,607
Accounts receivable - other	59,490	22,619
Prepaid expenses	9,088	11,014
Fixed assets (net of accumulated depreciation of \$435,545 and \$400,598)	<u>49,536</u>	<u>46,821</u>
Total Assets	<u>\$ 398,813</u>	<u>\$ 333,391</u>
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 12,863	\$ 9,992
Accrued payroll expenses	9,492	7,217
Compensated absences	<u>7,061</u>	<u>8,475</u>
Total Liabilities	<u>29,416</u>	<u>25,684</u>
Net Assets:		
Without donor restrictions	365,572	306,382
With donor restrictions	<u>3,825</u>	<u>1,325</u>
Total Net Assets	<u>369,397</u>	<u>307,707</u>
Total Liabilities and Net Assets	<u>\$ 398,813</u>	<u>\$ 333,391</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2020

Revenues:	Without Donor Restrictions	With Donor Restrictions	Total
Program service fees:			
Butler County	\$ 384,896	\$ -	\$ 384,896
Mercer County	90,570	-	90,570
VBH Revenue	220,595	-	220,595
Other	2,637	-	2,637
Public support:			
United Way designations	231	-	231
Other	6,320	2,500	8,820
Program rent income	1,800	-	1,800
Miscellaneous	2,881	-	2,881
	709,930	2,500	712,430
Net assets released from restrictions	-	-	-
Total revenues	709,930	2,500	712,430
Expenses:			
Program services	507,938	-	507,938
Management and general	142,802	-	142,802
Fundraising	-	-	-
Total expenses	650,740	-	650,740
Change in Net Assets	59,190	2,500	61,690
Net Assets:			
Beginning of year	306,382	1,325	307,707
End of year	\$ 365,572	\$ 3,825	\$ 369,397

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 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 FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2020

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 267,304	\$ 66,139	\$ -	\$ 333,443
Payroll taxes	24,082	5,943	-	30,025
Employee benefits	6,286	1,719	-	8,005
Professional fees	9,637	35,290	-	44,927
Contracted services	9,910	-	-	9,910
Office supplies	21,149	1,051	-	22,200
Rent	60,307	13,200	-	73,507
Insurance	15,707	2,330	-	18,037
Utilities	10,020	1,922	-	11,942
Telephone	10,098	2,683	-	12,781
Postage	1,071	29	-	1,100
Promotion	6,709	227	-	6,936
Travel	18,363	6	-	18,369
Conferences	340	-	-	340
Building maintenance	4,320	746	-	5,066
Equipment maintenance and repairs	10,147	1,329	-	11,476
Depreciation	27,958	6,989	-	34,947
Other	4,530	3,199	-	7,729
	<u>\$ 507,938</u>	<u>\$ 142,802</u>	<u>\$ -</u>	<u>\$ 650,740</u>
Total expenses	\$ 507,938	\$ 142,802	\$ -	\$ 650,740

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.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 61,690	\$ 23,412
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	34,947	44,463
Change in:		
Accounts receivable - Butler County	(14,709)	(35,480)
Accounts receivable - other	(36,871)	44,799
Prepaid expenses	1,926	1,172
Accounts payable	2,871	(6,134)
Accrued payroll expenses	2,275	(12,725)
Compensated absences	(1,414)	32
Total adjustments	<u>(10,975)</u>	<u>36,127</u>
Net cash provided by operating activities	<u>50,715</u>	<u>59,539</u>
Cash Flows From Investing Activities:		
Purchase of fixed assets	<u>(37,662)</u>	<u>(9,933)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	13,053	49,606
Cash and Cash Equivalents:		
Beginning of year	<u>178,330</u>	<u>128,724</u>
End of year	<u>\$ 191,383</u>	<u>\$ 178,330</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

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, 2020, the Center has net assets with donor restrictions totaling \$3,825. Net assets with donor restrictions at June 30, 2020 were available for Camp Bucoco in the amount of \$2,825 and for Recovery Fest in the amount of \$1,000. At June 30, 2019,

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2020 AND 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.

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 and Revenue Recognition

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.

Fee-for-service revenues are reported at the amount that reflects the consideration to which the Center expects to be entitled in exchange for providing services to consumers. These amounts are generally due from managed care organizations. Generally, the Center bills the third-party payors subsequent to the performance of services. Revenue is recognized as the performance obligations are satisfied when services are provided to consumers. The Center does not believe it is required to provide additional services related to revenue being recognized. The Center determines the transaction price based on a

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

negotiated rate per unit of service. During the year, the managed care organization provided an advanced alternative payment guarantee during the COVID-19 crisis to augment regular cash flows to providers and allow them to restructure services in a way that would maintain consistency of services for members. The Center recognized \$36,467 of revenue related to the advanced alternative payment guarantee. \$17,459 is recorded as a receivable in the statement of financial position.

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.

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 \$340,189 and \$274,231 for June 30, 2020 and 2019, respectively.

Receivables

Receivables consist of amounts due from 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

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

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

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 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, 2020 and 2019 for vacation days accumulated during this calendar year by eligible employees. Accrued sick day absences for the year ended June 30, 2020 and 2019 have not been recognized in the financial statements, since the amount is immaterial.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

Adopted Accounting Standards

The provisions of these Standards Updates have been adopted and incorporated into these financial statements:

Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic 606, *Revenue from Contracts with Customers*, as amended, provides guidance for revenue recognition related to contracts involving the transfer of promised goods or services to customers and the related disclosures. The Center implemented Topic 606 for all periods presented and has adjusted the disclosures in these financial statements accordingly. The implementation had no impact on how revenue was recognized in the financial statements.

ASU 2018-08, "*Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958)*." The amendments provide 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. Implementation of these amendments had no impact on the financial statements.

Pending Accounting Standards Updates

FASB has issued Accounting Standards Updates (individually and collectively, ASU) that will become effective in future years as outlined below. Management has not yet determined the impact of these updates on the financial statements.

ASU 2016-02, "*Leases (Topic 842)*," is effective, as delayed, for the financial statements for the year beginning after December 15, 2021. These amendments and related amendments 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.

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.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

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 \$191,383 and \$191,791, respectively, as of June 30, 2020. Book balance and bank balance of all cash and cash equivalents total \$178,330 and \$182,909, respectively, as of June 30, 2019. At June 30, 2020 and 2019, the entire bank balance of \$191,791 and \$182,909, respectively, was insured by federal depository insurance.

5. Fixed Assets

At June 30, 2020, fixed assets for the Center are as follows:

	<u>Balance at June 30, 2019</u>	<u>Net Additions</u>	<u>Net Deletions</u>	<u>Balance at June 30, 2020</u>
Vehicles	\$ 227,286	\$ 35,364	\$ -	\$ 262,650
Equipment and furniture	163,571	-	-	163,571
Computer equipment	56,562	2,298	-	58,860
	<u>447,419</u>	<u>37,662</u>	<u>-</u>	<u>485,081</u>
Less: accumulated depreciation/recovered costs	<u>(400,598)</u>	<u>(34,947)</u>	<u>-</u>	<u>(435,545)</u>
Net vehicles, equipment, and computer equipment	<u>\$ 46,821</u>	<u>\$ 2,715</u>	<u>\$ -</u>	<u>\$ 49,536</u>

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

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>

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, 2020 and 2019, 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, 2020 and 2019.

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

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

year thereafter, through June 30, 2021. The annual amounts paid during 2020 and 2019 were \$7,487 and \$6,782, respectively. The amount to be paid during fiscal year 2021 is \$7,728.

9. COVID-19

In early 2020, an outbreak of a novel strain of coronavirus was identified, and infections have been found in a number of countries around the world, including the United States. The coronavirus and its associated impacts on supply chains, travel, employee productivity, and other economic activities has had, and may continue to have, a material effect on financial markets and economic activity. The extent of the negative impact of the coronavirus on the Center's operational and financial performance is currently uncertain and cannot be predicted and will depend on certain developments, including, among others, the duration and spread of the outbreak, its impact on the Center's funders, employees, and vendors, and governmental, regulatory, and other responses to the coronavirus.

SUPPLEMENTARY INFORMATION

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES - MH/ID BASIS

FOR THE YEAR ENDED JUNE 30, 2020

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 267,304	\$ 66,139	\$ -	\$ 333,443
Payroll taxes	24,082	5,943	-	30,025
Employee benefits	6,286	1,719	-	8,005
Professional fees	9,637	35,290	-	44,927
Contracted services	9,910	-	-	9,910
Office supplies	21,149	1,051	-	22,200
Rent	60,307	13,200	-	73,507
Insurance	15,707	2,330	-	18,037
Utilities	10,020	1,922	-	11,942
Telephone	10,098	2,683	-	12,781
Postage	1,071	29	-	1,100
Promotion	6,709	227	-	6,936
Travel	18,363	6	-	18,369
Conferences	340	-	-	340
Building maintenance	4,320	746	-	5,066
Equipment and vehicle purchases	37,662	-	-	37,662
Equipment maintenance and repairs	10,147	1,329	-	11,476
Other	4,530	3,199	-	7,729
	<u>\$ 517,642</u>	<u>\$ 135,813</u>	<u>\$ -</u>	<u>\$ 653,455</u>
Total expenses	<u>\$ 517,642</u>	<u>\$ 135,813</u>	<u>\$ -</u>	<u>\$ 653,455</u>

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES - MH/ID BASIS

FOR THE YEAR ENDED JUNE 30, 2019

	Program Services	Management and General	Fundraising	Total
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	<u>\$ 512,103</u>	<u>\$ 129,566</u>	<u>\$ 120</u>	<u>\$ 641,789</u>