

# **Grapevine Center, Inc.**

## Financial Statements and Supplementary Information

For the Years Ended June 30, 2021 and 2020  
with Independent Auditor's Report

**MaherDuessel**

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# GRAPEVINE CENTER, INC.

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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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, 2021 and 2020, 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, 2021 and 2020, 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.

*Maher Duessel*

Pittsburgh, Pennsylvania  
December 7, 2021

# GRAPEVINE CENTER, INC.

## STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 201,414	\$ 191,383
Accounts receivable - Butler County	98,396	89,316
Accounts receivable - other	29,976	59,490
Prepaid expenses	10,113	9,088
Fixed assets (net of accumulated depreciation of \$465,475 and \$435,545)	61,048	49,536
<b>Total Assets</b>	<b>\$ 400,947</b>	<b>\$ 398,813</b>
<b>Liabilities and Net Assets</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 12,629	\$ 12,863
Accrued payroll expenses	12,067	9,492
Compensated absences	4,159	7,061
Total Liabilities	28,855	29,416
<b>Net Assets:</b>		
Without donor restrictions	367,311	365,572
With donor restrictions	4,781	3,825
Total Net Assets	372,092	369,397
<b>Total Liabilities and Net Assets</b>	<b>\$ 400,947</b>	<b>\$ 398,813</b>

See accompanying notes to financial statements.

# GRAPEVINE CENTER, INC.

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

<b>Revenues:</b>	Without Donor Restrictions	With Donor Restrictions	Total
Program service fees:			
Butler County	\$ 345,200	\$ -	\$ 345,200
Mercer County	81,905	-	81,905
VBH Revenue	170,451	-	170,451
Other	816	-	816
Public support:			
United Way designations	131	-	131
Other	5,362	2,000	7,362
Program rent income	450	-	450
Miscellaneous	2,548	-	2,548
	606,863	2,000	608,863
Net assets released from restrictions	1,044	(1,044)	-
Total revenues	607,907	956	608,863
<b>Expenses:</b>			
Program services	454,898	-	454,898
Management and general	151,270	-	151,270
Fundraising	-	-	-
Total expenses	606,168	-	606,168
<b>Change in Net Assets</b>	1,739	956	2,695
<b>Net Assets:</b>			
Beginning of year	365,572	3,825	369,397
End of year	\$ 367,311	\$ 4,781	\$ 372,092

See accompanying notes to financial statements.

# GRAPEVINE CENTER, INC.

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2020

<b>Revenues:</b>	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
	<u>709,930</u>	<u>2,500</u>	<u>712,430</u>
Net assets released from restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>709,930</u>	<u>2,500</u>	<u>712,430</u>
<b>Expenses:</b>			
Program services	507,938	-	507,938
Management and general	142,802	-	142,802
Fundraising	-	-	-
Total expenses	<u>650,740</u>	<u>-</u>	<u>650,740</u>
<b>Change in Net Assets</b>	59,190	2,500	61,690
<b>Net Assets:</b>			
Beginning of year	<u>306,382</u>	<u>1,325</u>	<u>307,707</u>
End of year	<u>\$ 365,572</u>	<u>\$ 3,825</u>	<u>\$ 369,397</u>

See accompanying notes to financial statements.

# GRAPEVINE CENTER, INC.

## STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2021

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 228,224	\$ 74,399	\$ -	\$ 302,623
Payroll taxes	20,447	6,741	-	27,188
Employee benefits	5,013	2,550	-	7,563
Professional fees	10,170	35,165	-	45,335
Contracted services	10,364	-	-	10,364
Office supplies	8,929	754	-	9,683
Rent	60,528	13,200	-	73,728
Insurance	18,258	2,402	-	20,660
Utilities	8,997	1,784	-	10,781
Telephone	10,698	3,112	-	13,810
Postage	1,198	4	-	1,202
Promotion	7,573	325	-	7,898
Travel	14,891	-	-	14,891
Conferences	375	64	-	439
Building maintenance	5,592	1,038	-	6,630
Equipment maintenance and repairs	9,489	1,498	-	10,987
Depreciation	23,944	5,986	-	29,930
Other	10,208	2,248	-	12,456
Total expenses	<u>\$ 454,898</u>	<u>\$ 151,270</u>	<u>\$ -</u>	<u>\$ 606,168</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.

## STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<b>Cash Flows From Operating Activities:</b>		
Change in net assets	\$ 2,695	\$ 61,690
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	29,930	34,947
Change in:		
Accounts receivable - Butler County	(9,080)	(14,709)
Accounts receivable - other	29,514	(36,871)
Prepaid expenses	(1,025)	1,926
Accounts payable	(234)	2,871
Accrued payroll expenses	2,575	2,275
Compensated absences	(2,902)	(1,414)
Total adjustments	<u>48,778</u>	<u>(10,975)</u>
Net cash provided by operating activities	<u>51,473</u>	<u>50,715</u>
<b>Cash Flows From Investing Activities:</b>		
Purchase of fixed assets	<u>(41,442)</u>	<u>(37,662)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	10,031	13,053
<b>Cash and Cash Equivalents:</b>		
Beginning of year	<u>191,383</u>	<u>178,330</u>
End of year	<u>\$ 201,414</u>	<u>\$ 191,383</u>

See accompanying notes to financial statements.

# GRAPEVINE CENTER, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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### 1. Organization

Grapevine Center, Inc. (Center) established 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, 2021, the Center has net assets with donor restrictions totaling \$4,781 for Camp Bucoco. 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

# GRAPEVINE CENTER, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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available for Camp Bucoco in the amount of \$2,825 and for Recovery Fest in the amount of \$1,000.

### 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.

Contributions received are recognized The Center recognizes contributions when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

# GRAPEVINE CENTER, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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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 negotiated rate per unit of service.

### 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.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Financial assets, at year-end	\$	329,786	\$	340,189
Less: those unavailable for general expenditures withing one year, due to:				
Donor restrictions		<u>(4,781)</u>		<u>(3,825)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$	<u>325,005</u>	\$	<u>336,364</u>

### 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.

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# GRAPEVINE CENTER, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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### 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

Occupancy expenses (rent, utilities, maintenance/janitorial & property/liability insurance are allocated based on square footage. As a result, Butler County programs are charged for occupancy expenses and Mercer County 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, 2021 and 2020 for vacation days accumulated during this calendar year by eligible employees. Accrued sick day absences for the year

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# GRAPEVINE CENTER, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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ended June 30, 2021 and 2020 have not been recognized in the financial statements, since the amount is immaterial.

### Pending Accounting Standards Updates

The Financial Accounting Standards Board (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.

ASU 2020-07, *“Not-For-Profit Entities (Subtopic 958): Presentation and Disclosures by Not-For-Profit Entities for Contributed Nonfinancial Assets,”* is effective for reporting periods beginning after June 15, 2021. The amendments in this update address presentation and disclosure of contributed nonfinancial assets.

### 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 based on negotiated rates per unit of service. Additional funds are received from the United Way and Value Options.

# GRAPEVINE CENTER, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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### 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 \$201,414 and \$232,776, respectively, as of June 30, 2021. Book balance and bank balance of all cash and cash equivalents total \$191,383 and \$191,791, respectively, as of June 30, 2020. At June 30, 2021 and 2020, the entire bank balance of \$232,776 and \$191,791, respectively, was insured by federal depository insurance.

### 5. Fixed Assets

At June 30, 2021, fixed assets for the Center are as follows:

	Balance at June 30, 2020	Net Additions	Net Deletions	Balance at June 30, 2021
Vehicles	\$ 262,650	\$ 29,643	\$ -	\$ 292,293
Equipment and furniture	163,571	-	-	163,571
Computer equipment	58,860	11,799	-	70,659
	485,081	41,442	-	526,523
Less: accumulated depreciation/recovered costs	(435,545)	(29,930)	-	(465,475)
Net vehicles, equipment, and computer equipment	<u>\$ 49,536</u>	<u>\$ 11,512</u>	<u>\$ -</u>	<u>\$ 61,048</u>



# GRAPEVINE CENTER, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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

	Balance at June 30, 2019	Net Additions	Net Deletions	Balance at June 30, 2020
Vehicles	\$ 227,286	\$ 35,364	\$ -	\$ 262,650
Equipment and furniture	163,571	-	-	163,571
Computer equipment	56,562	2,298	-	58,860
	447,419	37,662	-	485,081
Less: accumulated depreciation/recovered costs	(400,598)	(34,947)	-	(435,545)
Net vehicles, equipment, and computer equipment	<u>\$ 46,821</u>	<u>\$ 2,715</u>	<u>\$ -</u>	<u>\$ 49,536</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, 2021 and 2020, 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, 2021 and 2020.

### 8. Lease

The Center entered into an operating lease for the 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

# GRAPEVINE CENTER, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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thereafter, through June 30, 2021. The annual amounts paid during 2021 and 2020 were \$7,728 and \$7,487, respectively.

The Center renewed the operating lease for the Mercer Center on July 1, 2021. The term of the lease is for 5 years, terminating June 30, 2022, with the option to renew each year thereafter, through June 30, 2026.

The following is a schedule, by years, of future minimum lease payments:

Year Ending June 30,	Amount
2022	\$ 13,518
2023	13,759
2024	14,001
2025	14,242
Thereafter	14,532
	<u>\$ 70,052</u>

## **SUPPLEMENTARY INFORMATION**

# GRAPEVINE CENTER, INC.

## STATEMENT OF FUNCTIONAL EXPENSES - MH/ID BASIS

FOR THE YEAR ENDED JUNE 30, 2021

	Program Services	Management and General	Fundraising	Total
Salaries	\$ 228,224	\$ 74,399	\$ -	\$ 302,623
Payroll taxes	20,447	6,741	-	27,188
Employee benefits	5,013	2,550	-	7,563
Professional fees	10,170	35,165	-	45,335
Contracted services	10,364	-	-	10,364
Office supplies	8,929	754	-	9,683
Rent	60,528	13,200	-	73,728
Insurance	18,258	2,402	-	20,660
Utilities	8,997	1,784	-	10,781
Telephone	10,698	3,112	-	13,810
Postage	1,198	4	-	1,202
Promotion	7,573	325	-	7,898
Travel	14,891	-	-	14,891
Conferences	375	64	-	439
Building maintenance	5,592	1,038	-	6,630
Equipment and vehicle purchases	41,442	-	-	41,442
Equipment maintenance and repairs	9,489	1,498	-	10,987
Other	10,208	2,248	-	12,456
	<b>\$ 472,396</b>	<b>\$ 145,284</b>	<b>\$ -</b>	<b>\$ 617,680</b>
Total expenses	<b>\$ 472,396</b>	<b>\$ 145,284</b>	<b>\$ -</b>	<b>\$ 617,680</b>

# GRAPEVINE CENTER, INC.

## STATEMENT OF FUNCTIONAL EXPENSES - MH/ID BASIS

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 and vehicle purchases	37,662	-	-	37,662
Equipment maintenance and repairs	10,147	1,329	-	11,476
Other	4,530	3,199	-	7,729
Total expenses	<u>\$ 517,642</u>	<u>\$ 135,813</u>	<u>\$ -</u>	<u>\$ 653,455</u>