

Grapevine Center, Inc.

Financial Statements and Supplementary Information

For the Years Ended June 30, 2022 and 2021
with Independent Auditor's Report

MaherDuessel

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GRAPEVINE CENTER, INC.

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

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Independent Auditor's Report

**Board of Directors
Grapevine Center, Inc.**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Grapevine Center Inc. (Center), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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, 2022 and 2021, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Center, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Center's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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 7, 2022

GRAPEVINE CENTER, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2022 AND 2021

	2022	2021
Assets		
Cash and cash equivalents	\$ 269,609	\$ 201,414
Accounts receivable - Butler County	89,040	98,396
Accounts receivable - other	30,804	29,976
Prepaid expenses	18,508	10,113
Fixed assets (net of accumulated depreciation of \$465,761 and \$465,475)	45,682	61,048
Total Assets	\$ 453,643	\$ 400,947
Liabilities and Net Assets		
Liabilities:		
Accounts payable	\$ 14,800	\$ 12,629
Accrued payroll expenses	12,475	12,067
Compensated absences	6,343	4,159
Total Liabilities	33,618	28,855
Net Assets:		
Without donor restrictions	419,025	367,311
With donor restrictions	1,000	4,781
Total Net Assets	420,025	372,092
Total Liabilities and Net Assets	\$ 453,643	\$ 400,947

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2022

Revenues:	Without Donor Restrictions	With Donor Restrictions	Total
Program service fees:			
Butler County	\$ 386,958	\$ -	\$ 386,958
Mercer County	90,820	-	90,820
VBH Revenue	222,739	-	222,739
Other	656	-	656
Public support:			
United Way designations	202	-	202
Other	10,486	-	10,486
Program rent income	-	-	-
Miscellaneous	4,466	-	4,466
	716,327	-	716,327
Net assets released from restrictions	3,781	(3,781)	-
Total revenues	720,108	(3,781)	716,327
Expenses:			
Program services	506,935	-	506,935
Management and general	161,459	-	161,459
Fundraising	-	-	-
Total expenses	668,394	-	668,394
Change in Net Assets	51,714	(3,781)	47,933
Net Assets:			
Beginning of year	367,311	4,781	372,092
End of year	\$ 419,025	\$ 1,000	\$ 420,025

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

Revenues:	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
Expenses:			
Program services	454,898	-	454,898
Management and general	151,270	-	151,270
Fundraising	-	-	-
Total expenses	606,168	-	606,168
Change in Net Assets	1,739	956	2,695
Net Assets:			
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 FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2022

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 266,099	\$ 78,962	\$ -	\$ 345,061
Payroll taxes	24,223	6,889	-	31,112
Employee benefits	4,961	1,711	-	6,672
Professional fees	7,929	37,088	-	45,017
Contracted services	4,959	-	-	4,959
Office supplies	12,741	2,744	-	15,485
Rent	63,458	13,860	-	77,318
Insurance	21,248	2,498	-	23,746
Utilities	8,780	1,656	-	10,436
Telephone	9,857	2,617	-	12,474
Postage	1,329	46	-	1,375
Promotion	8,739	3,058	-	11,797
Travel	18,594	24	-	18,618
Conferences	750	95	-	845
Building maintenance	14,172	2,909	-	17,081
Equipment maintenance and repairs	8,151	953	-	9,104
Depreciation	16,058	4,014	-	20,072
Other	14,887	2,335	-	17,222
	<u>\$ 506,935</u>	<u>\$ 161,459</u>	<u>\$ -</u>	<u>\$ 668,394</u>
Total expenses	<u>\$ 506,935</u>	<u>\$ 161,459</u>	<u>\$ -</u>	<u>\$ 668,394</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
	<u>\$ 454,898</u>	<u>\$ 151,270</u>	<u>\$ -</u>	<u>\$ 606,168</u>
Total expenses	\$ 454,898	\$ 151,270	\$ -	\$ 606,168

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 47,933	\$ 2,695
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	20,072	29,930
Change in:		
Accounts receivable - Butler County	9,356	(9,080)
Accounts receivable - other	(828)	29,514
Prepaid expenses	(8,395)	(1,025)
Accounts payable	2,171	(234)
Accrued payroll expenses	408	2,575
Compensated absences	2,184	(2,902)
Total adjustments	<u>24,968</u>	<u>48,778</u>
Net cash provided by operating activities	<u>72,901</u>	<u>51,473</u>
Cash Flows From Investing Activities:		
Purchase of fixed assets	<u>(4,706)</u>	<u>(41,442)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	68,195	10,031
Cash and Cash Equivalents:		
Beginning of year	<u>201,414</u>	<u>191,383</u>
End of year	<u>\$ 269,609</u>	<u>\$ 201,414</u>

See accompanying notes to financial statements.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

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 Center added Mercer 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, 2022 and 2021, the Center has net assets with donor restrictions totaling \$1,000 and \$4,781 for Camp Bucoco, respectively.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

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.

Program service fees 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

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

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:

	<u>2022</u>	<u>2021</u>
Financial assets, at year-end	\$ 389,453	\$ 329,786
Less: those unavailable for general expenditures withing one year, due to:		
Donor restrictions	<u>(1,000)</u>	<u>(4,781)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 388,453</u>	<u>\$ 325,005</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.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

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. Terminated (voluntarily or involuntarily) eligible employees do not receive payment of actual accrued sick leave. An estimated accrual was made at June 30, 2022 and 2021 for vacation days accumulated during this calendar year by eligible employees. Accrued sick day absences for the year ended June 30, 2022 and 2021 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, 2022 AND 2021

Pending Accounting Standards Update

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.

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.

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 \$269,609 and \$271,312, respectively, as of June 30, 2022. Book balance and bank balance of all cash and cash equivalents total \$201,414 and \$232,776, respectively, as of June 30, 2021. At June 30, 2022 and 2021, \$253,079 and \$232,776, respectively, was insured by federal depository insurance.

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

5. Fixed Assets

At June 30, 2022, fixed assets for the Center are as follows:

	Balance at June 30, 2021	Net Additions	Net Deletions	Balance at June 30, 2022
Vehicles	\$ 292,293	\$ -	\$ (19,786)	\$ 272,507
Equipment and furniture	163,571	1,932	-	165,503
Computer equipment	70,659	2,774	-	73,433
	<u>526,523</u>	<u>4,706</u>	<u>(19,786)</u>	<u>511,443</u>
Less: accumulated depreciation/recovered costs	<u>(465,475)</u>	<u>(20,072)</u>	<u>19,786</u>	<u>(465,761)</u>
Net vehicles, equipment, and computer equipment	<u>\$ 61,048</u>	<u>\$ (15,366)</u>	<u>\$ -</u>	<u>\$ 45,682</u>

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
	<u>485,081</u>	<u>41,442</u>	<u>-</u>	<u>526,523</u>
Less: accumulated depreciation/recovered costs	<u>(435,545)</u>	<u>(29,930)</u>	<u>-</u>	<u>(465,475)</u>
Net vehicles, equipment, and computer equipment	<u>\$ 49,536</u>	<u>\$ 11,512</u>	<u>\$ -</u>	<u>\$ 61,048</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

GRAPEVINE CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

June 30, 2022 and 2021, 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, 2022 and 2021.

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 thereafter, through June 30, 2021. The annual amounts paid during 2022 and 2021 were \$13,518 and \$7,728, respectively.

The Center renewed the operating lease for the Mercer Center on July 1, 2021. The term of the lease automatically renews one year at a time, for four separate years, terminating June 30, 2026.

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

Year Ending June 30,	Amount
2023	\$ 13,759
2024	14,001
2025	14,242
2026	14,532
	<u>\$ 56,534</u>

SUPPLEMENTARY INFORMATION

GRAPEVINE CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES - MH/ID BASIS

FOR THE YEAR ENDED JUNE 30, 2022

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 266,099	\$ 78,962	\$ -	\$ 345,061
Payroll taxes	24,223	6,889	-	31,112
Employee benefits	4,961	1,711	-	6,672
Professional fees	7,929	37,088	-	45,017
Contracted services	4,959	-	-	4,959
Office supplies	12,741	2,744	-	15,485
Rent	63,458	13,860	-	77,318
Insurance	21,248	2,498	-	23,746
Utilities	8,780	1,656	-	10,436
Telephone	9,857	2,617	-	12,474
Postage	1,329	46	-	1,375
Promotion	8,739	3,058	-	11,797
Travel	18,594	24	-	18,618
Conferences	750	95	-	845
Building maintenance	14,172	2,909	-	17,081
Equipment and vehicle purchases	4,706	-	-	4,706
Equipment maintenance and repairs	8,151	953	-	9,104
Other	14,887	2,335	-	17,222
Total expenses	<u>\$ 495,583</u>	<u>\$ 157,445</u>	<u>\$ -</u>	<u>\$ 653,028</u>

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
	<u>\$ 472,396</u>	<u>\$ 145,284</u>	<u>\$ -</u>	<u>\$ 617,680</u>
Total expenses	<u>\$ 472,396</u>	<u>\$ 145,284</u>	<u>\$ -</u>	<u>\$ 617,680</u>