

**UP VALLEY FAMILY CENTERS
OF NAPA COUNTY
FINANCIAL STATEMENTS
JUNE 30, 2017 and 2016**

**UP VALLEY FAMILY CENTERS
OF NAPA COUNTY
TABLE OF CONTENTS
JUNE 30, 2017 and 2016**

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS:	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	7
NOTES TO FINANCIAL STATEMENTS	8
STATEMENT OF EXPENSES BY PROGRAM AREA	15



3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

(916) 774-1040

(916) 774-1177 Fax

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Up Valley Family Centers of Napa County
St. Helena, California

Report on the Financial Statements

We have audited the accompanying financial statements of Up Valley Family Centers of Napa County (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit 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.

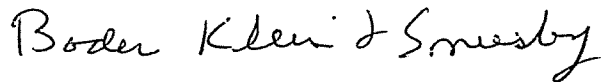
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Up Valley Family Centers of Napa County as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statements of expenses by program area on pages 15 and 16 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or 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.



BODEN KLEIN & SNEESBY
Certified Public Accountants
Roseville, California

October 6, 2017

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
 Statements of Financial Position
 June 30, 2017 and 2016

	Assets	
	<u>2017</u>	<u>2016</u>
Current assets:		
Cash and cash equivalents	\$ 793,649	\$ 614,432
Pledges receivable	27,250	73,250
Grants receivable	143,937	151,290
Prepaid expenses	<u>16,337</u>	<u>15,515</u>
Total current assets	981,173	854,487
Property and equipment, net	32,674	49,758
Pledges receivable, non-current	37,153	28,250
Investments	<u>588,983</u>	<u>499,825</u>
Total Assets	<u>\$ 1,639,983</u>	<u>\$ 1,432,320</u>

	Liabilities and Net Assets	
Current liabilities:		
Accounts payable	\$ 200	\$ 10,698
Accrued expenses	<u>30,244</u>	<u>31,034</u>
Total current liabilities	<u>30,444</u>	<u>41,732</u>
Net assets:		
Without donor restrictions		
Board designated reserve	588,983	499,825
Undesignated	<u>856,595</u>	<u>738,264</u>
Total without donor restrictions	1,445,578	1,238,089
With donor restrictions	<u>163,961</u>	<u>152,499</u>
Total net assets	<u>1,609,539</u>	<u>1,390,588</u>
Total Liabilities and Net Assets	<u>\$ 1,639,983</u>	<u>\$ 1,432,320</u>

See notes to financial statements.

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Statements of Activities
For the Years Ended June 30, 2017 and 2016

<i>Net Assets Without Donor Restrictions</i>	<u>2017</u>	<u>2016</u>
Support and Revenue:		
Grants and contributions	\$ 1,579,726	\$ 2,108,021
Special events	87,573	84,676
Donated facilities	22,000	22,000
Total support	1,689,299	2,214,697
Investment income	36,319	(4,452)
Earned revenue	2,771	4,290
Net assets released from restrictions	124,249	43,803
Total support and revenue without donor restrictions	<u>1,852,638</u>	<u>2,258,338</u>
Expenses:		
Program services	1,308,640	1,647,919
Fundraising	161,214	131,522
General and administrative	175,295	149,795
Total expenses	<u>1,645,149</u>	<u>1,929,236</u>
Increase in net assets without donor restrictions	<u>207,489</u>	<u>329,102</u>
<i>Net Assets With Donor Restrictions</i>		
Grants and contributions	135,711	152,499
Net assets released from restrictions	(124,249)	(43,803)
Increase in net assets with donor restrictions	<u>11,462</u>	<u>108,696</u>
Change in net assets	218,951	437,798
Net assets, beginning of year	<u>1,390,588</u>	<u>952,790</u>
Net assets, end of year	<u><u>\$ 1,609,539</u></u>	<u><u>\$ 1,390,588</u></u>

See notes to financial statements.

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Statement of Functional Expenses
For the Year Ended June 30, 2017

	<u>Program Services</u>	<u>Fundraising</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries	\$ 672,021	\$ 78,727	\$ 111,376	\$ 862,124
Outside services	229,918	11,438	12,775	254,131
Employee benefits	98,212	1,876	11,864	111,952
Payroll taxes	50,528	6,060	17,763	74,351
Emergency grants	48,476	-	-	48,476
Rent	43,917	1,865	1,684	47,466
Direct fundraising	-	46,557	-	46,557
Miscellaneous	16,395	6,609	3,270	26,274
Telephone and internet	22,455	951	1,368	24,774
Specialized program services	23,836	-	-	23,836
Staff training	18,359	206	928	19,493
Depreciation	12,328	2,221	2,221	16,770
Food for programs	12,035	161	679	12,875
Program materials	11,807	119	211	12,137
Insurance	9,723	912	323	10,958
Printing and copying	8,035	1,037	71	9,143
Accounting	-	-	8,541	8,541
Mileage	6,969	330	334	7,633
Office expenses	5,874	79	398	6,351
Workers comp insurance	4,915	352	504	5,771
Field trips	4,122	-	-	4,122
Dues and subscriptions	3,011	499	313	3,823
Janitorial	3,148	287	282	3,717
Utilities	1,987	246	241	2,474
Postage and shipping	569	682	149	1,400
	<u>569</u>	<u>682</u>	<u>149</u>	<u>1,400</u>
Total Expenses	<u>\$ 1,308,640</u>	<u>\$ 161,214</u>	<u>\$ 175,295</u>	<u>\$ 1,645,149</u>

See notes to financial statements.

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Statement of Functional Expenses
For the Year Ended June 30, 2016

	<u>Program Services</u>	<u>Fundraising</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries	\$ 643,058	\$ 55,234	\$ 88,316	\$ 786,608
Emergency grants	323,916	-	-	323,916
Outside services	199,572	7,200	17,924	224,696
Specialized program services	126,651	-	-	126,651
Employee benefits	85,504	902	13,234	99,640
Payroll taxes	57,584	4,355	6,583	68,522
Rent	45,337	1,069	1,010	47,416
Staff training	40,580	2,128	4,239	46,947
Direct fundraising	-	41,175	-	41,175
Miscellaneous	11,703	8,977	2,255	22,935
Telephone and internet	18,342	1,275	2,102	21,719
Office expenses	16,718	1,229	1,452	19,399
Food for programs	14,031	-	-	14,031
Depreciation	10,764	663	663	12,090
Program materials	11,552	16	158	11,726
Printing and copying	6,270	4,070	134	10,474
Mileage	8,651	419	596	9,666
Accounting	-	-	9,056	9,056
Insurance	5,828	1,063	1,063	7,954
Field trips	7,879	-	-	7,879
Workers comp insurance	3,709	445	134	4,288
Janitorial	3,635	77	293	4,005
Dues and subscriptions	2,227	433	257	2,917
Utilities	2,249	107	147	2,503
Postage and shipping	1,023	685	179	1,887
Bad debt	1,136	-	-	1,136
Total Expenses	<u>\$ 1,647,919</u>	<u>\$ 131,522</u>	<u>\$ 149,795</u>	<u>\$ 1,929,236</u>

See notes to financial statements.

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Statements of Cash Flows
For the Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Cash received from grants, contributions and special events	\$ 1,850,231	\$ 2,194,657
Interest and dividends received	<u>22,728</u>	<u>22,106</u>
	1,872,959	2,216,763
Cash paid to vendors and employees	<u>(1,622,756)</u>	<u>(1,877,499)</u>
Net cash provided by operating activities	<u>250,203</u>	<u>339,264</u>
Cash flows from investing activities:		
Purchase of equipment	-	(29,069)
Proceeds from sale of marketable securities	18,802	54,631
Purchase of marketable securities	<u>(89,788)</u>	<u>(83,913)</u>
Net cash (used) in investing activities	<u>(70,986)</u>	<u>(58,351)</u>
Net increase in cash and equivalents	179,217	280,913
Cash and equivalents, beginning of year	<u>614,432</u>	<u>333,519</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 793,649</u></u>	<u><u>\$ 614,432</u></u>

See notes to financial statements.

(1) **Organization and Significant Accounting Policies**

Organization

Up Valley Family Centers of Napa County (Organization) was originally incorporated in July 2001 as a non-profit corporation. The Organization's mission is to provide guidance, support and resources in the community, in the home and for the individual, so that everyone can achieve a better life. The Organization's primary purpose is to assist in improving family access to health care and social services in Calistoga and St. Helena, California and the surrounding communities, providing youth development/mentoring, providing early learning programs for families with young children, and providing parent education. The Organization is funded primarily through local government and community grants.

Significant Accounting Policies

(a) *Basis of presentation*

The Organization prepares its financial statements in accordance with accounting principles generally accepted in the United States of America on the accrual basis of accounting; revenues and gains are recognized when earned, and expenses and losses are recognized when incurred. The Organization's financial statements are presented in conformity with Accounting Standards Codification (ASC) 958-205, *Not-For-Profit Entities – Presentation of Financial Statements* updated for AU 2016-14. In accordance with ASC 958, the Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

(b) *Cash and equivalents*

The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents, unless held for long-term purposes.

(c) *Investments*

Investments are stated at fair market value.

(d) *Property and equipment*

All acquisitions of property and equipment in excess of \$5,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is recorded using the straight-line method over lives ranging from five to forty years.

(e) *Revenue recognition*

Contributions are recognized in full when received or unconditionally pledged, in accordance with ASC 958-605, *Not-For-Profit Entities – Revenue Recognition*. All contributions are considered available for unrestricted use unless specifically restricted by donors for future periods or specific purposes. Donor-restricted amounts are reported as increases in net assets with donor restrictions. Net assets

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Notes to Financial Statements

with donor restrictions become unrestricted, and are reported in the statement of activities as net assets released from restrictions, when the time restrictions expire or the contributions are used for the restricted purpose.

(f) Pledges and Grants

Unconditional promises to give are recorded at their fair value. Conditional promises to give are not included as support until the conditions are substantially met.

(g) Donated Services

Donated services are recognized as contributions, if the services (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Volunteers have made contributions of time to the Organization's programs. These contributed services do not meet the criteria for recognition and, accordingly, are not recognized in the accompanying financial statements.

(h) Income taxes

The Organization operates as a nonprofit public benefit organization and has received exempt status under Section 501(c)(3) of the Internal Revenue Code and the California Revenue and Taxation Code section 23701(d) and has no unrelated business income tax.

The Organization adopted the accounting principles related to accounting for uncertainty in income taxes (as described under ASC 740-10), and has determined that there is no material impact on the financial statements at June 30, 2017. With some exceptions, the Organization is no longer subject to U.S. federal and state income tax examinations by tax authorities for years prior to 2013.

(i) Use of estimates

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 could differ from those estimates.

(j) Functional allocation of expenses

The costs of providing program services has been summarized on a functional basis in the schedule of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Notes to Financial Statements

(k) *Fair value measurements*

Asset and liabilities measured at fair value are recorded in accordance with ASC 820, *Fair Value Measurement and Disclosures*, which clarifies that fair value is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, ASC 820 establishes a three-tier value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

Level 1 Inputs - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.

Level 2 Inputs - Inputs other than quoted prices in active markets that is observable either directly or indirectly.

Level 3 Inputs - Unobservable inputs in which there is little or no market data, which require us to develop our own assumptions.

(2) Pledges and Grants Receivable

Pledges receivable are deemed collectible therefore no allowance has been provided for. The non-current portion is due within five years.

Grants receivable are unsecured, non-interest bearing and due within one year. No allowance for uncollectible grants has been recorded for June 30, 2017 as all grants receivable are deemed collectible.

(3) Investments

The Organization's investments subject to ASC 820, *Fair Value Measurement and Disclosures*, are classified as Level 1 investments as follows:

	2017	2016
Mutual Funds:		
Bond funds	\$ 227,252	\$ 204,832
Equity funds	344,053	294,993
Exchange traded funds	17,678	-
Total	<u>\$ 588,983</u>	<u>\$ 499,825</u>

Investment income consists of the following at June 30:

	2017	2016
Interest and dividends	\$ 22,728	\$ 22,106
Realized loss on sale of securities	(22,290)	(20,035)
Unrealized gain (loss) on securities	40,148	(2,860)
Advisory fees	(4,267)	(3,663)
Total	<u>\$ 36,319</u>	<u>\$ (4,452)</u>

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Notes to Financial Statements

(4) Property and Equipment

Property and equipment consist of the following at June 30:

	2017	2016
Furniture and fixtures	\$ 11,556	\$ 34,580
Equipment	70,362	87,034
Website development	5,063	12,303
Leasehold improvements	6,708	6,708
Total	93,689	140,625
Less accumulated depreciation	(61,015)	(90,867)
Property and equipment, net	<u>\$ 32,674</u>	<u>\$ 49,758</u>

(5) Net Assets with Donor Restrictions

Restricted net assets consist of the following at June 30:

	2017	2016
Foundation grants	\$ 46,559	\$ 53,403
Service group grants	-	2,250
Government grants	-	43,485
Corporate grants	10,000	612
Individuals	107,402	46,964
Valley Fire	-	5,785
Total	<u>\$ 163,961</u>	<u>\$ 152,499</u>

(6) Board Designated Reserve

The Organization's board of directors designated an operating reserve to help ensure the Organization's long-term financial stability and position the Organization to respond to varying economic conditions and changes affecting its financial position and its ability to continuously carry out its mission. The Organization's goal is to maintain the reserve at a minimum of 3 months of operating costs up to 6 months of operating costs. At June 30, 2017, the reserve is approximately 3.7 months of June 30, 2018 budgeted operating costs.

(7) Donated Services, Materials, and Facilities

The Organization received donated facilities with a value of \$22,000. This amount has been included in support and revenue and rent expense in the Statement of Activities.

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Notes to Financial Statements

(8) Retirement Plans

The Organization has a 401(k) defined contribution retirement plan covering eligible employees. Eligible employees are 18 years of age or older, have one year of service, and have worked a minimum of 1,000 hours. The Organization may make elective contributions to the plan which is determined annually by management. The Organization made contributions in the amount of \$6,177 and \$5,811 for the years ended June 30, 2017 and 2016, respectively.

(9) Leases

The Organization leases two facilities in Calistoga. One lease is from the Calistoga Unified School District (District) for \$1 annually which expires June 30, 2034. The lessor may terminate the lease at any time after the first ten years of operation. Upon termination, the District will pay to the Organization an amount based on a formula incorporating the original funds raised and the remaining useful life of the building. This payment will recognize the value of the public contributions received to construct the building used by the Organization. The second lease expires June 30, 2019 with monthly lease payments of \$900.

The Organization leases a facility in St. Helena which expires June 30, 2020. Monthly lease payments are \$1,200.

Remaining lease payments for all leases are as follows:

<u>Year Ending June 30,</u>	
2018	\$ 25,200
2019	25,200
2020	<u>14,400</u>
	<u>\$ 64,800</u>

(10) Concentration of Credit Risk

The Organization maintains bank accounts at several financial institutions. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2017, uninsured cash balances totaled \$280,172.

The Organization holds investment securities which are exposed to various risks including interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the Organization's investment account balances and the amounts reported in the statement of financial position.

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Notes to Financial Statements

(11) Subsequent Events

Management has evaluated subsequent events through October 6, 2017, the date on which the financial statements were available to be issued. During this period, the Organization is not aware of any significant recognizable or unrecognizable subsequent events.

(12) Liquidity

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Financial assets at June 30, 2017	\$ 1,590,972
Contractual or donor imposed restrictions:	
Restricted by donor with time or purpose restrictions	(163,961)
Non-current pledges receivable	(37,153)
Board designations	
Operating reserve	<u>(588,983)</u>
Financial assets available to meet cash need for general expenditures within one year	<u>\$ 800,875</u>

The Organization's is supported by restricted and unrestricted grants and contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditures within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

(13) Programs and Services

The following is a summary of the Organization's programs and services.

Community Connections: Guided resource and referrals; drop-in availability; community outreach.

Health & Wellness: Counseling referrals, domestic violence assistance, health insurance applications/referrals, drug and alcohol prevention and education.

Education: Parent education, school readiness/summer bridge, early literacy programs, parent/child playgroups, youth mentoring groups.

Economic Success: Emergency grants for families in crisis, free tax preparation, financial literacy, and employment assistance.

Immigrant Integration: Outreach, education and application assistance for citizenship and other immigration benefits including US citizenship classes.

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Notes to Financial Statements

Senior Services: Guided referrals, case management, resource fairs, and educational workshops.

During the year ended June 30, 2016, the Organization provided emergency grants to families affected by the Valley Fire, serving 377 households reaching 1,543 individuals of all ages affected by the fire. Emergency grants were used for assistance with housing relocation, such as security deposits/rental assistance, and for essential support items, such as food, transportation, medical bills and/or utility bills.

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Statement of Expenses by Program Area
For the Year Ended June 30, 2017

	Community Connections	Education	Economic Success	Health and Wellness	Immigrant Integration	Senior Services	Total
Salaries	\$ 74,273	\$ 260,554	\$ 75,071	\$ 150,516	\$ 57,541	\$ 54,066	\$ 672,021
Outside services	3,627	21,834	3,217	194,521	3,678	3,041	229,918
Employee benefits	8,744	44,739	4,946	19,793	7,768	12,222	98,212
Payroll taxes	5,868	20,278	4,546	11,646	4,218	3,972	50,528
Emergency grants	-	-	40,544	-	-	7,932	48,476
Rent	5,699	9,745	7,784	8,821	6,710	5,158	43,917
Miscellaneous	476	5,718	2,436	7,696	33	36	16,395
Telephone and internet	1,047	8,952	1,815	5,881	1,626	3,134	22,455
Specialized program services	-	19,436	1,500	2,900	-	-	23,836
Staff training	791	1,022	293	13,886	2,261	106	18,359
Depreciation	2,221	2,222	1,219	2,222	2,222	2,222	12,328
Food for programs	1,305	4,224	1,125	1,471	419	3,491	12,035
Program materials	1,528	6,167	785	2,331	307	689	11,807
Insurance	512	3,455	1,112	1,540	1,992	1,112	9,723
Printing and copying	444	2,572	1,104	3,211	618	86	8,035
Mileage	395	2,049	1,071	2,355	669	430	6,969
Office expenses	66	2,626	1,516	1,246	264	156	5,874
Workers comp insurance	813	2,711	71	509	393	418	4,915
Field trips	-	4,097	-	-	-	25	4,122
Dues and subscriptions	569	312	313	912	592	313	3,011
Janitorial	421	1,088	403	680	556	-	3,148
Utilities	227	714	460	295	291	-	1,987
Postage and shipping	19	37	444	49	-	20	569
Total Expenses	\$ 109,045	\$ 424,552	\$ 151,775	\$ 432,481	\$ 92,158	\$ 98,629	\$ 1,308,640

See notes to financial statements.

UP VALLEY FAMILY CENTERS OF NAPA COUNTY
Statement of Expenses by Program Area
For the Year Ended June 30, 2016

	Community Connections	Education	Economic Success	Health and Wellness	Immigrant Integration	Senior Services	Total
Salaries	\$ 74,213	\$ 241,839	\$ 85,596	\$ 121,916	\$ 69,608	\$ 49,886	\$ 643,058
Emergency grants	-	1,000	322,635	-	-	281	323,916
Outside services	1,745	21,574	2,928	170,738	1,432	1,155	199,572
Specialized program services	-	110,193	-	600	15,858	-	126,651
Employee benefits	11,860	38,768	10,215	9,969	5,434	9,258	85,504
Payroll taxes	6,190	25,193	6,801	10,475	5,305	3,620	57,584
Rent	4,940	10,628	11,432	7,485	5,185	5,667	45,337
Staff training	378	36,030	229	2,947	721	275	40,580
Miscellaneous	699	1,942	339	3,499	5,081	143	11,703
Telephone and internet	1,263	6,933	3,339	3,044	1,715	2,048	18,342
Office expenses	2,589	7,570	1,869	1,628	1,108	1,954	16,718
Food for programs	-	9,173	1,146	2,261	1,451	-	14,031
Depreciation	1,794	1,794	1,794	1,794	1,794	1,794	10,764
Program materials	82	9,778	84	1,138	352	118	11,552
Printing and copying	134	3,666	681	836	831	122	6,270
Mileage	259	3,468	1,045	2,540	964	375	8,651
Insurance	831	1,620	831	831	883	832	5,828
Field trips	-	7,879	-	-	-	-	7,879
Workers comp insurance	433	1,048	530	1,147	366	185	3,709
Janitorial	741	1,874	290	352	371	7	3,635
Dues and subscriptions	733	360	270	333	279	252	2,227
Utilities	173	1,054	244	345	270	163	2,249
Postage and shipping	99	215	670	-	19	20	1,023
Bad debt	-	1,136	-	-	-	-	1,136
Total Expenses	\$ 109,156	\$ 544,735	\$ 452,968	\$ 343,878	\$ 119,027	\$ 78,155	\$ 1,647,919

See notes to financial statements.