

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

FINANCIAL STATEMENTS

JUNE 30, 2019 AND 2018

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

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GILBERT & STEWART

CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Trustees and Management
Utah Valley Family Support Center, Inc.
Orem, Utah

We have reviewed the accompanying financial statements of Utah Valley Family Support Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility 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; 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information included in the supplementary statements of support, revenues, and expenses -- budget and actual is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have not reviewed such information, and, accordingly, we do not express an opinion or a conclusion, nor do we provide any assurance on it.

Gilbert & Stewart

Provo, Utah

March 5, 2020

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2019 AND 2018

<u>Assets</u>	<u>2019</u>	<u>2018</u>
<u>Current Assets</u>		
Cash	\$ 118,638	\$ 78,328
Grants and contributions receivable	41,950	52,655
Therapy fees receivable, net of allowance for uncollectibles	57,628	29,627
Sales tax refund receivable	315	342
Total current assets	218,531	160,952
<u>Property and Equipment</u>		
Land	250,000	250,000
Building	956,218	956,218
Building improvements	63,407	63,407
Furniture and equipment	58,636	120,293
Less: Accumulated depreciation	(273,171)	(308,812)
Net property and equipment	1,055,090	1,081,106
Total assets	\$ 1,273,621	\$ 1,242,059
<u>Liabilities and Net Assets</u>		
<u>Current Liabilities</u>		
Accounts payable	\$ 9,596	\$ 2,866
Accrued liabilities	6,778	5,868
Accrued salaries/wages	21,155	19,152
Payroll taxes payable	2,840	2,566
United Way pledges withheld	210	180
Accrued compensated absences	24,480	21,250
Current portion of long-term liabilities	19,103	18,011
Total current liabilities	84,162	69,892
<u>Long-term Liabilities</u>		
Mortgage payable	252,088	268,759
Less current portion	(19,103)	(18,011)
Total long-term liabilities	232,985	250,748
Total liabilities	317,148	320,641
<u>Net Assets</u>		
Without donor restrictions	956,473	921,418
With donor restrictions	-	-
Total net assets	956,473	921,418
Total liabilities and net assets	\$ 1,273,621	\$ 1,242,059

See accompanying notes and accountants' review report.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018	2019	2018	2019	2018
Revenues and support						
Prevention and general support:	Without Donor Restrictions		With Donor Restrictions		Totals	
Utah DHS-Division of Child and Family Services	\$ -	\$ -	\$ 190,091	\$ 194,299	\$ 190,091	\$ 194,299
Utah DWS-Temporary Assistance for Needy Families	-	-	141,326	192,608	\$ 141,326	\$ 192,608
United Way	-	-	106,795	2,409	\$ 106,795	\$ 2,409
Other cash donations	111,525	84,798	-	-	\$ 111,525	\$ 84,798
Donations-in-kind	32,090	39,556	-	-	\$ 32,090	\$ 39,556
Miscellaneous revenue	62	1,952	-	-	\$ 62	\$ 1,952
Total prevention and general support revenue	143,677	126,306	438,212	389,316	581,889	515,621
Therapy fees and other fees for services:						
Utah DHS-Division of Child and Family Services	5,881	-	-	-	5,881	-
Utah DWS-Temporary Assistance for Needy Families	13,638	92,317	-	-	13,638	92,317
Crime Victims Reparation	1,200	2,834	-	-	1,200	2,834
Mountainlands Association of Governments	8,354	9,310	-	-	8,354	9,310
Provo City	16,604	20,525	-	-	16,604	20,525
City of Orem	11,429	10,945	-	-	11,429	10,945
Utah County	16,057	-	-	-	16,057	-
Medicaid	43,561	36,282	-	-	43,561	36,282
Other therapy fees, net of uncollectibles	505,354	400,175	-	-	505,354	400,175
Total therapy and other service fees	622,077	572,388	-	-	622,077	572,388
Net assets released from restrictions as restrictions were satisfied	438,212	389,316	(438,212)	(389,316)		
Total revenue and support	1,203,966	1,088,010	-	-	1,203,966	1,088,010
Functional Expenses						
Program:						
Prevention	409,046	434,420	-	-	409,046	434,420
Treatment	563,204	520,630	-	-	563,204	520,630
Supporting services:						
Management and general	184,097	195,656	-	-	184,097	195,656
Fundraising	12,564	17,244	-	-	12,564	17,244
Total expenses	1,168,911	1,167,951	-	-	1,168,911	1,167,951
Increase (Decrease) in net assets	35,055	(79,941)	-	-	35,055	-79,942
Net assets at beginning of year	921,418	1,001,360	-	-	921,418	1,001,360
Net assets at end of year	\$ 956,473	\$ 921,418	\$ -	\$ -	\$ 956,473	\$ 921,418

See accompanying notes and accountants' review report.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
Cash Flows From Operating Activities		
Increase (Decrease) in net assets	\$ 35,055	\$ (79,942)
Adjustments to reconcile change in net assets to net cash provided by (used by) operating activities:		
Depreciation	28,388	26,772
(Increase) Decrease in receivables	(17,268)	42,515
Increase (Decrease) in accounts payable	6,731	(10,212)
Increase (Decrease) in accrued liabilities	910	1,396
Increase (Decrease) in accrued salaries/wages	2,004	(2,005)
Increase (Decrease) in payroll taxes payable	273	(307)
Increase (Decrease) in pledges owed United Way	30	(96)
Increase (Decrease) in accrued compensated absences	3,231	(3,400)
Net cash provided by (used in) operating activities	59,354	(25,279)
Cash flows from investing activities		
Purchase of property & equipment	(700)	(15,843)
Net cash used in investing activities	(700)	(15,843)
Cash flows from financing activities		
Principal paid on mortgage note	(18,344)	(18,959)
Net cash provided (used) by financing activities	(18,344)	(18,959)
Net increase (decrease) in cash and cash equivalents	40,310	(60,081)
Cash and cash equivalents at beginning of year	78,328	138,409
Cash and cash equivalents at end of year	\$ 118,638	\$ 78,328
Actual Interest Paid	\$ 16,470	\$ 14,586
Note: The Agency receives significant noncash in-kind donations, as follows:		
Given to Clients	\$9,985	\$9,392
Program Supplies	13,818	23,641
Shared with Other Agencies	100	1,595
Food	2,017	4,928
Total Donations In Kind	\$25,920	\$39,556

See accompanying notes and accountants' review report.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2019

	Program Services		Supporting Services		Total
	Prevention	Treatment	Management and General	Fundraising	
Personnel Expenses:					
Executive Director	\$ 23,256	\$ 5,472	\$ 29,412	\$ 10,260	\$ 68,401
Strategy Director	5,704	60,603	4,991	-	\$ 71,297
Clinical Director	1,823	55,301	3,646	-	\$ 60,770
Prevention Coordinator	42,148	-	3,172	-	\$ 45,320
Business Manager	422	422	41,330	-	\$ 42,173
Client Services Specialist	17,954	332	14,961	-	\$ 33,248
Prevention Specialists	52,595	-	-	-	\$ 52,595
Adoption Respite	11,948	-	-	-	\$ 11,948
Parent Advocate	30,933	-	-	-	\$ 30,933
Therapists	-	265,081	-	-	\$ 265,081
Receptionist	5,242	11,694	23,388	-	\$ 40,324
Graduate Students	4,938	11,522	-	-	\$ 16,460
House Parents	73,490	-	-	-	\$ 73,490
Janitorial	-	-	4,262	-	\$ 4,262
Fringe Benefits	40,349	62,358	18,340	1,223	\$ 122,270
Payroll Taxes	20,275	31,334	9,216	614	\$ 61,439
Total personnel expenses	331,076	504,118	152,719	12,097	1,000,011
Travel/mileage	5,044	1,801	360	-	\$ 7,205
Telephone	4,154	3,307	763	254	\$ 8,479
Postage	160	160	532	213	\$ 1,063
Advertising	963	963	-	-	\$ 1,926
Bank Charges			4,528		\$ 4,528
Utilities	8,927	7,141	1,785		\$ 17,853
Repairs and maintenance	6,455	6,455	3,227		\$ 16,137
Equipment lease	924	924	462		\$ 2,310
Supplies-program	4,966	11,054			\$ 16,020
Supplies-food and household	9,726				\$ 9,726
Conferences/workshops	236	4,245	236		\$ 4,717
Printing/copying	673	539	135		\$ 1,347
Insurance			9,768		\$ 9,768
Licenses and permits	8,413	478	669		\$ 9,560
Professional services	1,951	1,125	4,427		\$ 7,503
In-kind contribution to clients	2,950	2,950			\$ 5,900
Interest expense	8,235	6,588	1,647		\$ 16,470
Depreciation	14,194	11,355	2,839		\$ 28,388
Total expenses	\$ 409,046	563,204	184,097	12,564	\$1,168,911

See accompanying notes and accountants' review report.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2018

	Program Services		Supporting Services		Total
	Prevention	Treatment	Management and General	Fundraising	
Personnel Expenses:					
Executive Director	\$ 17,147	\$ 2,858	\$ 28,579	\$ 8,574	\$ 57,158
Strategy Director	8,553	39,200	17,818	5,702	\$ 71,274
Clinical Director	1,215	55,282	4,252		\$ 60,750
Prevention Coordinator	42,134	-	3,171	-	\$ 45,305
Business Manager	204	204	40,317	-	\$ 40,724
Client Services Specialist	13,262	577	14,992	-	\$ 28,830
Prevention Specialists	57,699	-	-	-	\$ 57,699
Adoption Respite	20,971	-	-	-	\$ 20,971
Parent Advocate	28,830	-	-	-	\$ 28,830
Therapists	-	233,167	-	-	\$ 233,167
Receptionist	5,887	11,381	21,977	-	\$ 39,245
Graduate Students	4,011	22,731	-	-	\$ 26,742
House Parents	79,089	-	-	-	\$ 79,089
Janitorial	-	-	4,577	-	\$ 4,577
Fringe Benefits	41,540	52,617	19,616	1,615	\$ 115,388
Payroll Taxes	21,965	27,823	10,373	854	\$ 61,015
Total personnel expenses	342,507	445,840	165,673	16,745	970,765
Travel/mileage	9,751	3,483	697	-	\$ 13,930
Telephone	4,529	3,605	832	277	\$ 9,242
Postage	167	167	555	222	\$ 1,110
Advertising	1,683	1,683	-	-	\$ 3,366
Bank Charges			3,760		\$ 3,760
Utilities	9,146	7,317	1,829		\$ 18,293
Repairs and maintenance	2,625	2,625	1,312		\$ 6,562
Equipment lease	926	926	463		\$ 2,314
Supplies-program	10,378	22,834			\$ 33,212
Supplies-food and household	13,856				\$ 13,856
Conferences/workshops	374	6,731	374		\$ 7,479
Printing/copying	2,904	2,323	581		\$ 5,809
Insurance			9,272		\$ 9,272
Licenses and permits	7,756	449	629		\$ 8,834
Professional services	2,444	1,410	5,545		\$ 9,399
In-kind contribution to clients	4,696	4,696			\$ 9,392
Interest expense	7,293	5,834	1,459		\$ 14,586
Depreciation	13,386	10,709	2,677		\$ 26,772
Total expenses	\$ 434,420	520,630	195,656	17,244	\$1,167,951

See accompanying notes and accountants' review report.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019 and 2018

Note 1 – Summary of Significant Accounting Policies

Utah Valley Family Support Center, Inc. is a nonprofit organization which maintains a crisis respite nursery for victims and potential victims of child abuse, operates programs teaching abuse prevention and parenting skills, provides respite services and provides therapy for victims and their families. The two general categories of program expenses, as reflected in the statement of activities, are prevention and treatment.

These financial statements are prepared using the accrual method of accounting. The accounting policies used conform to generally accepted accounting principles for voluntary health and welfare organizations.

Items of property and equipment, with significant cost or value, are recorded at cost, or if donated, at estimated fair market value at date of donation. The land and building, acquired in May, 2009 is recorded at estimated fair market value, based on a valuation performed by Zions Bank, in connection with their provision of financing for the acquisition, as described in Note 8. Depreciation/Amortization is computed on a straight-line basis over estimated useful lives of 5-10 years for furniture and equipment, 30 years for building improvements, and 50 years for the building.

Receivables are recorded for therapy fees unpaid at the time the therapy service is rendered. Receivables for United Way indirect contributions and other program revenue are recorded each month in amounts representing 1/12 of the estimated annual amounts communicated to the Agency. Receivables are recorded for earned grant revenue when the conditions of the grants have been fulfilled. An allowance for uncollectible accounts has been provided to reflect, based on historical experience and a specific review of individual therapy accounts receivable balances, the amount of receivables for which collection is not expected. The allowance account was \$25,935 and \$24,048 as of June 30, 2019 and June 30, 2018, respectively. Top management reviews and approves individual account balances proposed for write-off.

Preparation of financial statements in conformity with generally accepted accounting principles requires the use of estimates by management. Actual results may differ from those estimates. The significant estimates made for these financial statements include the above-noted allowance for uncollectible accounts, depreciation methods for fixed assets and fair market value for in-kind donations of supplies and services. These estimates may change in the future and the change may be material.

This being the first year that ASU 2016-14 is being applied, unrestricted net assets have been reclassified as net assets without donor restrictions. Restricted assets, if any, are classified as net assets with donor restriction. Restricted assets that exist during the year are assets tied to programmatic grants that are funded on a reimbursable basis. The restrictions are met prior to the fund being received so the assets are unrestricted once reimbursement is

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019 and 2018

Note 1 – Summary of Significant Accounting Policies(continued)

received. The governing board of directors could also restrict assets for a specific purpose, but no such restrictions exist at this time.

The Statement of Activities is prepared allocating expenses between program and support functions by annually conducting a time study for all positions. Once the study is conducted, the allocations between programs and support are calculated and presented as seen on the statements.

The Agency is exempt from federal income taxes as a non-profit charitable organization under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from state income taxes.

Note 2 – Building Lease /Improvements/Acquisition

Prior to March, 1999 the Agency leased the building from United Way of Utah County and paid rent substantially equal to United Way's debt service on financing used to make initial improvements to the building. The Agency also made improvements to the building. From March of 1999 through April of 2009, the Agency leased a building from a foundation which had acquired the building, during which time the foundation paid for significant improvement and expansion of the building to accommodate the growing operating needs of the Agency. During the time the foundation owned the building, the Agency leased the building for a payment of \$2,000 per month. Annual fair market rent during this time was estimated to be approximately \$96,000 per year. The difference between the actual lease payments and the fair market rent was recorded as an in-kind donation. In May of 2009, the Agency acquired the building from the foundation. The foundation required that the Agency pay the foundation \$380,000 for the land and building in order for the foundation to basically recover its cost in the facility. To facilitate the acquisition of the property, the Agency secured a \$390,000 loan from Zions Bank. The bank performed an internal evaluation of the property which estimated the value of the land and building to be \$1,200,000. The difference of \$820,000 between this estimated market value and the \$380,000 required by the foundation was recorded as an in-kind donation from the foundation in the year ended June 30, 2009.

Note 3 – Economic Dependence

The Agency receives a significant portion of its funding from government grants, and is economically dependent on the continuation of these revenue sources.

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019 and 2018

Note 4 – Changes in Property and Equipment

The changes in property and equipment for the years ended June 30, 2019 and June 30, 2018 were as follows:

	Balance <u>6/30/18</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>6/30/19</u>
Land	\$ 250,000			\$ 250,000
Building	956,218			956,218
Furniture and equipment	120,293	\$ 2,372	\$ 64,029	58,636
Building improvements	63,407			63,407
Depreciation/Amortization	<u>(308,812)</u>	<u>(28,388)</u>	<u>(64,029)</u>	<u>(273,172)</u>
Net property and equipment	<u>\$1,081,106</u>	<u>\$ (26,016)</u>	<u>\$ 0</u>	<u>\$1,055,090</u>

	Balance <u>6/30/17</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>6/30/18</u>
Land	\$ 250,000			\$ 250,000
Building	956,218			956,218
Furniture and equipment	103,966	\$ 16,327		120,293
Building improvements	63,407			63,407
Depreciation/Amortization	<u>(282,040)</u>	<u>(26,772)</u>		<u>(308,812)</u>
Net property and equipment	<u>\$1,091,551</u>	<u>\$ (10,445)</u>		<u>\$1,081,107</u>

Note 5 – Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in a checking account and 2 small cash funds. All monetary investments with maturities of less than 30 days are considered cash equivalents. Management believes the organization is not exposed to any significant credit risk on cash and cash equivalents, as all balances were covered by FDIC insurance.

Note 6 – Liquidity

The Agency's cash and cash equivalents are held in bank accounts allowing maximum availability of liquid resources to meet the current year demands. The Agency's financial assets available within one year of the balance sheet date for general expenditure are as follows:

Cash and cash equivalents	\$ 118,638
Grants and contributions receivable	41,950
Therapy fees receivable, net of allowances	57,628
Sales tax refund receivable	<u>315</u>
	<u>\$ 218,531</u>

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019 and 2018

Note 7 – Contributed Services

The Agency periodically receives donated services for its program functions in the form of unpaid interns. These volunteers assist in therapy functions. The Agency recognized revenue in the amounts of \$3,513 and \$12,849 for intern services for the years June 30, 2019 and June 30, 2018, respectively. The value of other volunteer services is not recorded due to lack of specialized skills.

Note 8 - Retirement Plan

Beginning in July, 2001, the Agency began participating in a defined contribution retirement plan qualified under section 403(b) of the Internal Revenue Code, covering all eligible full-time employees. Employees are allowed to make elective deferrals from their compensation, subject to statutory limits. The Agency contributes 3% of compensation to the plan for eligible employees. The Agency's contributions to the plan were \$15,662 and \$16,334 for the years June 30, 2019 and June 30, 2018, respectively.

Note 9 - Long-term Debt

In May of 2009 the Agency borrowed \$390,000 from Zions First National Bank to purchase the building where their operations are located. The mortgage loan is secured by the land and building. The loan bears interest at an initial rate of 6.49%. A minimal payment is required to be made monthly, beginning in June, 2009, equal to the monthly accrued interest on the loan. The loan became due and payable on May 8, 2014, at which time it was automatically extended and converted to an amortizing term loan due May 8, 2029, at a rate equal to the 5 year LIBOR plus 4%, assuming no events of default have occurred and there has been no material adverse change in the Agency's financial condition. The Agency was originally required to reduce the principal balance of the loan by at least \$11,000 by each year end, for the initial 5-year period, if a revolving feature of the loan was used, allowing for extra principal payments to be made, then drawn back as needed. Since the Agency has not used this revolving feature, the bank, in June of 2010 waived the requirement of the \$11,000 annual principal reduction. The Agency makes monthly loan payments of \$2,792, based on a normal 20-year amortization.

The combined minimum aggregate maturities for the Zions Bank Mortgage are as follows:

<u>Year ended</u>	<u>Principal payments</u>	<u>Interest payments</u>	<u>Total payments</u>
June 30, 2020	19,103	14,397	33,500
June 30, 2021	20,262	13,238	33,500
June 30, 2022	21,490	12,010	33,500
June 30, 2023	22,906	10,594	33,500
June 30, 2024	24,295	9,205	33,500
Thereafter	<u>142,693</u>	<u>22,057</u>	<u>164,750</u>
	\$ <u>250,748</u>	\$ <u>81,502</u>	\$ <u>332,250</u>

UTAH VALLEY FAMILY SUPPORT CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019 and 2018

Note 10 – Subsequent Events

Subsequent events were evaluated up to the date the financial statements were available for issuance which was March 5, 2020. There were no known subsequent events at that time.

Family Support & Treatment Center
FY 2018-2019 Board Approved BUDGET

	A	B
	FY 2018-2019 APPROVED	FY 2018-2019 ACTUAL
INCOME		
State Appropriation (TANF) Crisis Nursery	142,000	142,043
DHS - Crisis Respite Nursery	135,000	135,000
DHS - Shelter Care	5,000	105
DHS - Adoption Respite	25,000	25,000
DHS - CTA/CBCAP Child Abuse Prevention	30,000	30,000
DHS - Medicaid Enhancement/In Home	25,000	21,190
MAG - Therapy	8,711	8,711
Provo CDBG - Therapy	16,604	16,604
Orem CDBG - Therapy	11,000	11,000
Victims of Crime Act	0	0
Utah County CDBG - Therapy	22,500	19,170
United Way of Utah County	25,000	53,266
Crime Victims Reparations (CVR) - Therapy	5,000	5,000
Insurance/Client Copays/Etc. - Therapy	420,000	461,300
Cash Donations	273,721	135,350
Foundations		108,000
Corporations		12,000
Individuals		15,350
Medicaid	20,000	25,815
In-Kind (Materials, Svcs, Vols, Interns, etc)	75,000	72,265
Charity Care (In-Kind)	25,000	25,000
Charity Care ADJUSTMENT (services)	-25,000	-25,000
Misc. Revenue	2,000	1,600
Class fees/Background checks	3,500	6,244
TOTAL INCOME	1,245,036	1,169,663
EXPENSE		
Salaries	826,536	816,987
Taxes	62,000	61,000
Insurance/Retirement/HS Match	140,000	130,000
Mileage	15,000	8,000
Mortgage Interest	17,000	16,000
Utilities	18,000	18,000
Postage	1,500	1,100
Advertising	3,000	1,700
Telephone	9,500	8,500
Furniture & Equipment Purchases	1,500	750
Equipment lease	2,500	2,200
Equipment Repairs/Maintenance	5,000	6,000
In-Kind: Contributions to O/S Agencies		4,300
In-Kind: Contributions to Clients (materials)	10,000	4,100
In-Kind: Volunteers	25,000	40,000
In-Kind: Bachelor's level interns	10,000	3,200
Uncollectable Therapy Billings	5,000	5,000
Program Supplies	10,000	10,000
Food/Household Supplies	12,000	10,000
Office Supplies	5,500	2,000
Maintenance Supplies	3,000	1,800
Printing	500	1,300
Liability Insurance	8,500	9,550
Licences/Permits	10,000	8,800
Conferences/Workshops	4,000	4,200
Professional Services: Billing	0	0
Professional Services: Computer	7,000	3,400
Professional Services: Financial Review	1,000	3,425
Employee Appreciation	1,000	200
Bank Charges	4,000	4,000
Misc Expense	1,000	0
Payroll Expense (Vacation Pay Outs)	2,000	250
SUBTOTAL	1,221,036	1,185,762
Depreciation	24,000	26,000
Statement adjustment		
EXPENSE TOTAL	1,245,036	1,211,762
NET INCOME/(EXPENSE)	0	-42,099