

**FAMILY SERVICE ASSOCIATION
OF NORTHEASTERN PENNSYLVANIA**

Financial Statements

**June 30, 2017 and 2016
(with Independent Auditor's Report Thereon)
and
Supplemental Information**

Year Ended June 30, 2017

**FAMILY SERVICE ASSOCIATION OF
NORTHEASTERN PENNSYLVANIA
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of Family Service Association of
Northeastern Pennsylvania

We have audited the accompanying financial statements of Family Service Association of Northeastern Pennsylvania (a nonprofit organization) which comprise the statement of financial position as of June 30, 2017 and 2016, and the related statements of activities 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 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 Family Service Association of Northeastern Pennsylvania 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 Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The combining schedules of activities by program on pages 12 and 13 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 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.

Hall - Mahaloe Straub & Co.

Forty Fort, Pennsylvania
December 28, 2017

FAMILY SERVICE ASSOCIATION OF NORTHEASTERN PENNSYLVANIA

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2017 AND 2016

	2017	2016
ASSETS		
CURRENT ASSETS:		
Cash	\$ 251,969	\$ 174,814
Accounts receivable, net of allowance for doubtful accounts of \$10,000 in 2017 and in 2016	645,008	338,518
United Way receivable	27,856	18,778
Prepaid expense	9,249	12,998
Due from related party	5,140	-
Total Current Assets	939,222	545,108
LONG-TERM INVESTMENTS		
Unrestricted	490,763	357,745
Restricted for long-term investments	24,713	23,489
Total Long-Term Investments	515,476	381,234
FURNITURE AND EQUIPMENT, Net of accumulated depreciation of \$87,578 in 2017 and \$135,232 in 2016	60,978	53,337
TOTAL ASSETS	\$ 1,515,676	\$ 979,679
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ 83,155	\$ 43,487
Credit card payable	5,840	3,530
Pension payable	64,588	6,901
Accrued payroll and vacation	79,461	62,223
Accrued expenses	15,500	9,075
Line of credit	-	100,000
Deferred revenue	85,769	39,625
Due to related party	10,000	12,000
Total Current Liabilities	344,313	276,841
NET ASSETS:		
Unrestricted net assets	1,146,650	679,349
Permanently restricted net assets	24,713	23,489
Total Net Assets	1,171,363	702,838
TOTAL LIABILITIES AND NET ASSETS	\$ 1,515,676	\$ 979,679

The accompanying notes are an integral part of these financial statements.

FAMILY SERVICE ASSOCIATION OF NORTHEASTERN PENNSYLVANIA

**STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

	<u>2017</u>	<u>2016</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
SUPPORT AND REVENUES:		
Program revenue and governmental contracts	\$ 2,312,839	\$ 1,528,236
Grants - Disaster recovery	490	14,696
Grants - Other	86,321	294,520
United Way contributions	224,276	259,087
Special events	140,751	111,076
Other revenue	18,527	24,992
Investment income	33,930	2,970
Other contribution	26,825	24,667
Net assets released from restrictions	395	731
Total Unrestricted Support and Revenues	<u>2,844,354</u>	<u>2,260,975</u>
PROGRAM COSTS:		
Personnel	1,928,342	1,791,081
Rent	87,123	69,220
Travel	67,777	50,730
Professional fees	53,214	49,388
Supplies	38,849	25,465
Fundraising expense	36,268	32,988
Dues	24,305	10,568
Advertising	23,363	25,221
Telephone	23,195	28,245
Office equipment	22,312	11,530
Insurance	20,002	20,429
Utilities	19,307	19,269
Depreciation	10,359	8,852
Postage	7,020	5,935
Conferences and conventions	6,792	7,623
Miscellaneous	3,738	10,104
Bank charges	2,353	2,387
Bank interest	1,296	5,916
Printing	1,016	265
Disaster recovery expense	422	5,102
Bad debt expense	-	6,235
Total Program Costs	<u>2,377,053</u>	<u>2,186,553</u>
INCREASE IN UNRESTRICTED NET ASSETS	<u>467,301</u>	<u>74,422</u>
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS:		
Investment income	480	1,209
Net gain (loss) on investments	1,139	(861)
Net assets released from restrictions	<u>(395)</u>	<u>(731)</u>
INCREASE/(DECREASE) IN PERMANENTLY RESTRICTED NET ASSETS	<u>1,224</u>	<u>(383)</u>
INCREASE IN NET ASSETS	468,525	74,039
NET ASSETS, BEGINNING OF YEAR	<u>702,838</u>	<u>628,799</u>
NET ASSETS, END OF YEAR	<u>\$ 1,171,363</u>	<u>\$ 702,838</u>

The accompanying notes are an integral part of these financial statements.

FAMILY SERVICE ASSOCIATION OF NORTHEASTERN PENNSYLVANIA

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016**

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ 468,525	\$ 74,039
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
(Increase)/Decrease in permanently restricted net assets	(1,224)	383
Depreciation	10,359	8,852
Net (gain)/loss on investments	(20,211)	13,625
Changes in assets and liabilities:		
Accounts/other receivable	(315,568)	49,160
Prepaid expenses	3,749	(3,533)
Due from related party	(5,140)	4,863
Accounts/credit cards payable	41,978	(24,719)
Pension payable	57,687	(23,116)
Accrued payroll	17,238	15,787
Accrued expenses	6,425	(1,402)
Deferred revenues	46,144	(6,492)
Due to related party	(2,000)	11,966
Net cash provided by operating activities	307,962	119,413
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from the sale of investments	14,651	-
Purchase of investments	(128,682)	(27,732)
Purchase of equipment	(18,000)	(23,275)
Net cash (used in) investing activities	(132,031)	(51,007)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on line of credit	(100,000)	(45,218)
Increase/(Decrease) in permanently restricted net assets	1,224	(383)
Net cash (used in) financing activities	(98,776)	(45,601)
NET INCREASE IN CASH	77,155	22,805
CASH, BEGINNING OF YEAR	174,814	152,009
CASH, END OF YEAR	\$ 251,969	\$ 174,814
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Interest paid	\$ 1,296	\$ 5,916

The accompanying notes are an integral part of these financial statements.

**FAMILY SERVICE ASSOCIATION OF
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES**

Nature of Operations

Family Service Association of Northeastern Pennsylvania (the Association) provides casework and clinical social work services to residents of Wyoming and Luzerne Counties, Pennsylvania. In addition, the Association operates the Help Line Program, and a program of supervised visitation of children with estranged parents.

Help Line is principally funded with resources from Luzerne County through a contract with the Commonwealth of Pennsylvania, Office of Human Services and must obtain contributions from other sources to cover the remainder of expenditures. This program provides a twenty-four hour information referral service to residents of Luzerne and Wyoming Counties, Pennsylvania.

Basis of Accounting

The financial statements of the Association have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

Financial statement presentation follows the requirements of ASC 958 paragraph 205, "Not for Profit Entities Presentation of Financial Statements." The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were no temporarily restricted net assets as of June 30, 2017 and 2016.

Tax Exempt Status

The Association has been recognized as exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code and similar state statutes. The Association has unexamined fiscal open tax years from 2014 to 2016. The Association is consolidated with the "Trustee" for tax purposes.

**FAMILY SERVICE ASSOCIATION OF
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Accounting for Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases that net asset class. When a donor restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Association reports the support as unrestricted.

Functional Expenses

Expenses are charged to each program based on direct expenditures incurred. Any program expenditures not directly chargeable are allocated to a program based upon certain percentages.

Advertising

Advertising costs are charged to expense as incurred.

Cash

For the purpose of the statement of cash flows, the Association considered all highly liquid investments with a maturity of three months or less to be cash.

**FAMILY SERVICE ASSOCIATION OF
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

Investments

FASB ASC Topic 820, "Fair Value Measurements" (SFAS No. 157) defines fair value, establishes a framework for measuring fair value, and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques. The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Association has the ability to access.
- Level 2 inputs are inputs (other than quoted prices included in level 1) that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability and rely on management's own assumptions about the assumptions that market participants would use in pricing the asset or liability. (The unobservable inputs should be developed based on the best information available in the circumstances and may include the Association's own data.)

The following table presents the Association's fair value hierarchy for those assets measured at fair value on a recurring basis as of June 30:

Fair Value Measurements on a Recurring Basis
As of June 30, 2017

Assets:	Level 1	Level 2	Level 3	Total
Marketable equity securities	\$ 515,476	-	-	\$ 515,476
Total	\$ 515,476	-	-	\$ 515,476

Fair Value Measurements on a Recurring Basis
As of June 30, 2016

Assets:	Level 1	Level 2	Level 3	Total
Marketable equity securities	\$ 381,234	-	-	\$ 381,234
Total	\$ 381,234	-	-	\$ 381,234

**FAMILY SERVICE ASSOCIATION OF
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

Accounts Receivable

Accounts receivable represent outstanding balances owed for program services provided by the Association. Management has based the allowance for doubtful accounts based on expected collection during the next fiscal year.

The balance due from Children & Youth Service Agency at June 30, 2017 and 2016 is 75% and 69% of total accounts receivable, respectively.

Furniture and Equipment

Furniture and equipment acquisitions are recorded at cost. Normal maintenance and repairs are charged to expense as incurred, major renewals or betterments, which extend the life or increase the value of assets are capitalized.

Depreciation is provided using the straight-line method based on lives which, in the opinion of management, are adequate to allocate asset costs over their productive years. Furniture and equipment are depreciated over 3-10 years.

Deferred Revenue

Deferred revenue refers to payments received in advance for services which have not yet been performed. The Association recognizes revenue when it has been earned. Deferred revenue represents the portion of revenue not yet earned and recognized. Of the total deferral at June 30, 2017 and 2016, 51% relates to the Help Line.

NOTE 2 – PENSION PLAN

The Association has a defined contribution plan covering substantially all full time employees. Pension expense for the years ended June 30, 2017 and 2016 amounted to \$58,739 and \$45,671 respectively.

NOTE 3 - CONCENTRATION OF CREDIT RISK

The Association maintains its checking accounts in two financial institutions located in Northeastern Pennsylvania. These accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation. At June 30, 2017 and 2016, the Association's uninsured cash balances total \$0 and \$0, respectively.

**FAMILY SERVICE ASSOCIATION OF
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

NOTE 4 – INVESTMENT INCOME

The following summarizes the composition of investment income included in changes in unrestricted net assets for the years ended June 30, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Interest and dividend income	\$ 12,096	\$ 16,735
Realized investment gain (loss)	1,623	-
Unrealized investment gain (loss)	<u>20,211</u>	<u>(13,765)</u>
Net investment income	<u>\$ 33,930</u>	<u>\$ 2,970</u>

All realized gains and losses arising from the sale of investments and ordinary income from investments are reported as changes in unrestricted net assets unless specifically restricted by the donor.

NOTE 5 - RELATED PARTY TRANSACTIONS

The Association and the Trustee for Family Service Association of Northeastern Pennsylvania (the "Trustee") are related parties in that they share common employees, facilities, etc. The Trustee charges the Association for office space and equipment rental under an informal month-to-month lease. Related party rental expense was \$66,000 and \$48,000 for the years ended June 30, 2017 and 2016, respectively. The Association charged the Trustee a management fee of \$12,000 for year ended June 30, 2017 and \$12,000 for year ended June 30, 2016.

The related parties normally loan money to and from one another. These loans do not bear interest and contain no specific repayment terms. At June 30, 2017 and 2016, the Association owes the Trustee \$10,000 and \$12,000, respectively. At June 30, 2017 and 2016, the Trustee owes the Association \$5,140 and \$ -0-, respectively. In addition, the building owned by the Trustee is collateral for a \$500,000 line of credit issued to the Association with a net book value of \$368,197 and \$352,694 at June 30, 2017 and 2016, respectively. At June 30, 2017 and 2016 the line of credit had an outstanding balance of \$ -0- and \$100,000, respectively.

NOTE 6 – RESTATEMENT

Certain items have been restated in the prior year's financial statements to more accurately reflect and conform to the current year's presentation. This did not have any effect on total net assets.

**FAMILY SERVICE ASSOCIATION OF
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017 AND 2016**

NOTE 7 - PERMANENTLY RESTRICTED NET ASSETS

	<u>2017</u>	<u>2016</u>
Permanently restricted net assets at June 30 are restricted to:		
Investment in perpetuity, the income from which is expendable to support:		
Mae Turner Conyngham Christmas Program	\$17,352	\$16,626
Milton S. Winters Parenting Program	<u>7,361</u>	<u>6,863</u>
TOTAL	<u>\$24,713</u>	<u>\$23,489</u>

NOTE 8 – LINE OF CREDIT

The Association has a Line of Credit with a local bank with a maximum borrowing amount of \$500,000. The line is due on demand and bears interest at a rate of the prime rate plus 1%, payable monthly, secured by certain Trustee assets, with a net book value at June 30, 2017 and 2016 of \$368,197 and \$352,694. At June 30, 2017 and 2016, the balance due is \$ -0- and \$100,000 respectively.

NOTE 9 – LEASE COMMITMENT

In addition to the rental of office space and equipment described in the related party note, the Association leases premises in Montrose, PA. The lease terminates in April 2018, with the option to extend for an additional three year period. Future minimum rental payments for the year ended June 30, 2018 are \$14,438. Rental expense under the terms of this lease were \$17,402 and \$17,250 for the years ended June 30, 2017 and 2016, respectively.

NOTE 10 – SUBSEQUENT EVENTS

FASB ASC Topic 855, requires the disclosure of the date through which the Association has evaluated its subsequent events and the basis for that date. The Association has evaluated its subsequent events through December 28, 2017, the date these financial statements were available to be issued.

FAMILY SERVICE ASSOCIATION OF NORTHEASTERN PENNSYLVANIA
COMBINING SCHEDULE OF ACTIVITIES BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2017

	Counseling	Help Line	Comm. Education/ Outreach	Guardianship	C&Y Casework Service	Resource Devel/ Vol. Services	Children's Advocacy Ctr.	Management and General	Total
Support and Revenues									
Program revenue and governmental contracts	\$ 110,156	\$ 393,200	\$ -	\$ 59,349	\$ 1,607,637	\$ -	\$ 142,497	\$ -	\$ 2,312,839
Contributions:									
United Way contributions	27,360	139,997	49,701	-	-	-	7,218	-	224,276
Other contributions	-	2,519	-	500	-	2,502	1,060	20,244	26,825
Grants - Disaster recovery	-	490	-	-	-	-	-	-	490
Grants - Other	-	46,583	5,000	2,825	-	-	31,913	-	86,321
Special events	-	-	-	-	-	134,247	6,504	-	140,751
Other Revenue	395	-	-	-	-	41	2,375	15,715	18,526
Investment Income	-	180	-	-	-	-	-	35,370	35,550
Management and general allocation	4,407	18,107	2,392	3,231	31,271	4,995	6,926	(71,329)	-
Total Support and Revenues	142,318	601,076	57,093	65,905	1,638,908	141,785	198,493	-	2,845,578
Program Costs									
Personnel	107,970	437,836	61,087	82,551	735,429	95,394	127,531	280,544	1,928,342
Rent	-	-	-	-	35,400	-	17,403	34,320	87,123
Travel	10	6,717	3,247	5,448	35,377	484	15,649	845	67,777
Professional fees	12,469	6,350	-	-	20,884	250	5,761	7,500	53,214
Supplies	289	1,925	1,142	227	9,547	1,763	8,656	15,300	38,849
Fundraising expense	-	-	-	-	-	33,412	2,856	-	36,268
Dues	104	5,550	-	180	95	2,000	3,334	13,042	24,305
Advertising	-	15,350	-	-	633	2,657	1,975	2,748	23,363
Telephone	-	2,304	-	319	15,835	-	2,047	2,690	23,195
Office equipment	-	-	-	-	372	-	-	21,940	22,312
Insurance	-	-	-	-	-	-	295	19,707	20,002
Utilities	-	1,193	-	-	-	-	1,876	16,238	19,307
Depreciation	-	1,864	-	-	-	-	-	8,495	10,359
Postage	-	480	240	-	4,320	493	31	1,456	7,020
Conference and conventions	164	20	-	-	864	716	2,631	2,397	6,792
Miscellaneous	-	-	-	-	-	-	-	3,738	3,738
Bank charges	-	-	-	-	-	-	-	2,353	2,353
Bank interest	-	-	-	-	-	-	-	1,296	1,296
Printing	37	642	-	-	89	12	181	55	1,016
Disaster recovery expense	-	422	-	-	-	-	-	-	422
Bad debt expense	-	-	-	-	-	-	-	-	-
Management and general allocation	26,857	110,338	14,581	19,686	190,557	30,438	42,207	(434,664)	-
Total Program Costs	147,900	590,991	80,297	108,411	1,049,402	167,619	232,433	\$ (0)	2,377,053
Increase (decrease) in net assets	\$ (5,582)	\$ 10,085	\$ (23,204)	\$ (42,506)	\$ 589,506	\$ (25,834)	\$ (33,940)	\$ 0	\$ 468,525

FAMILY SERVICE ASSOCIATION OF NORTHEASTERN PENNSYLVANIA

**COMBINING SCHEDULE OF ACTIVITIES BY PROGRAM
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Counseling</u>	<u>Help Line</u>	<u>Education/ Outreach</u>	<u>Guardianship</u>	<u>C&Y Casework Service</u>	<u>Resource Devel/ Vol. Services</u>	<u>Children's Advocacy Ctr.</u>	<u>Management and General</u>	<u>Total</u>
Support and Revenues									
Program revenue and governmental contracts	\$ 89,213	\$ 356,292	\$ -	\$ 58,631	\$ 1,024,100	\$ -	\$ -	\$ -	\$ 1,528,236
Contributions:									
United Way contributions	38,956	168,355	49,752	-	-	-	2,024	-	259,087
Other contributions	-	3,995	-	500	-	2,643	14,975	2,554	24,667
Grants - Disaster recovery	-	14,696	-	-	-	-	-	-	14,696
Grants - Other	-	146,567	5,000	18,754	8,891	-	115,308	-	294,520
Special events	-	-	-	-	-	111,076	-	-	111,076
Other Revenue	427	9,660	-	-	-	-	1,149	13,756	24,992
Investment Income	-	-	-	-	-	-	-	3,309	3,309
Management and general allocation	1,670	5,560	671	859	8,173	1,453	1,233	(19,619)	-
Total Support and Revenues	130,266	705,125	55,423	78,744	1,041,164	115,172	134,689	-	2,260,583
Program Costs									
Personnel	137,856	442,106	58,199	74,918	658,078	100,951	67,006	251,967	1,791,081
Rent	-	-	-	-	28,900	-	17,250	23,070	69,220
Travel	447	6,187	2,275	6,696	28,443	493	5,329	860	50,730
Professional fees	10,708	16,100	-	-	11,954	120	1,975	8,531	49,388
Supplies	497	3,765	770	281	4,611	886	9,423	5,232	25,465
Fundraising expense	-	-	-	-	-	32,988	-	-	32,988
Dues	-	508	-	180	-	-	3,435	6,445	10,568
Advertising	-	23,635	-	-	-	386	769	431	25,221
Telephone	-	7,212	-	318	17,546	-	1,480	1,689	28,245
Office equipment	-	100	-	-	-	-	1,957	9,473	11,530
Insurance	-	-	-	-	-	-	555	19,874	20,429
Utilities	-	1,106	-	-	-	-	328	17,835	19,269
Depreciation	-	1,867	-	-	-	-	-	6,985	8,852
Postage	240	-	-	-	1,920	40	251	3,484	5,935
Conference and conventions	1,000	90	20	-	863	537	2,203	2,910	7,623
Miscellaneous	630	96	-	100	-	34	-	9,244	10,104
Bank charges	-	-	-	-	-	-	-	2,387	2,387
Bank interest	-	-	-	-	-	-	-	5,916	5,916
Printing	25	-	-	-	65	121	-	54	265
Disaster recovery expense	-	5,102	-	-	-	-	-	-	5,102
Bad debt expense	-	-	-	-	-	-	-	-	-
Management and general allocation	32,113	107,723	12,995	17,497	159,583	28,964	23,747	(382,622)	6,235
Total Program Costs	183,516	615,597	74,259	99,990	911,963	165,520	135,708	-	2,186,553
Increase (decrease) in net assets	\$ (53,250)	\$ 89,528	\$ (18,836)	\$ (21,246)	\$ 129,201	\$ (50,348)	\$ (1,019)	\$ -	\$ 74,030