

**COMMUNITIES IN SCHOOLS OF GEORGIA, INC.
AND SUBSIDIARY**

**CONSOLIDATED FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2019 and 2018
and
SUPPLEMENTARY INFORMATION**

**with
INDEPENDENT AUDITORS' REPORTS**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors

Communities In Schools of Georgia, Inc.

We have audited the accompanying consolidated financial statements of Communities in Schools of Georgia, Inc. and Subsidiary (the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2019 and 2018, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the consolidated 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 Organization'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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As further discussed in Note 7, the Organization is dependent upon contributions, grants and other public support to maintain the ongoing activities of the Organization.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The 2019 supplementary information is presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2019 consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

Smith & Howard

December 4, 2019

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018

ASSETS

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 533,650	\$ 1,013,085
Restricted cash	445	445
Grants and other receivables	630,075	392,747
Prepaid expenses and other assets	<u>79,416</u>	<u>67,334</u>
 Total Assets	 <u>\$ 1,243,586</u>	 <u>\$ 1,473,611</u>

LIABILITIES AND NET ASSETS

Accounts payable and accrued expenses	\$ 445,212	\$ 396,964
Deferred rent liability	<u>136,568</u>	<u>149,996</u>
 Total Liabilities	 <u>581,780</u>	 <u>546,960</u>
 Net assets		
Without donor restrictions	646,806	892,029
With donor restrictions	<u>15,000</u>	<u>34,622</u>
 Total Net Assets	 <u>661,806</u>	 <u>926,651</u>
 Total Liabilities and Net Assets	 <u>\$ 1,243,586</u>	 <u>\$ 1,473,611</u>

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

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and Other Support:			
Contributions and other revenues	\$ 2,053,633	\$ -	\$ 2,053,633
Grants	1,814,822	15,000	1,829,822
Interest income	1,021	-	1,021
Net assets released from restrictions	<u>34,622</u>	<u>(34,622)</u>	<u>-</u>
Total Revenues and Other Support	<u>3,904,098</u>	<u>(19,622)</u>	<u>3,884,476</u>
Expenses:			
Program services	<u>3,423,493</u>	<u>-</u>	<u>3,423,493</u>
Supportive services:			
Management and general	360,457	-	360,457
Fundraising	<u>365,371</u>	<u>-</u>	<u>365,371</u>
Total supportive services	<u>725,828</u>	<u>-</u>	<u>725,828</u>
Total Expenses	<u>4,149,321</u>	<u>-</u>	<u>4,149,321</u>
Decrease in Net Assets	(245,223)	(19,622)	(264,845)
Net assets:			
Beginning of year	<u>892,029</u>	<u>34,622</u>	<u>926,651</u>
End of year	<u>\$ 646,806</u>	<u>\$ 15,000</u>	<u>\$ 661,806</u>

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

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and Other Support:			
Contributions and other revenues	\$ 1,704,496	\$ 64,784	\$ 1,769,280
Grants	1,498,536	-	1,498,536
Interest income	1,240	-	1,240
Net assets released from restrictions	<u>114,903</u>	<u>(114,903)</u>	<u>-</u>
Total Revenues and Other Support	<u>3,319,175</u>	<u>(50,119)</u>	<u>3,269,056</u>
Expenses:			
Program services	<u>2,753,640</u>	<u>-</u>	<u>2,753,640</u>
Supportive services:			
Management and general	332,951	-	332,951
Fundraising	<u>303,995</u>	<u>-</u>	<u>303,995</u>
Total supportive services	<u>636,946</u>	<u>-</u>	<u>636,946</u>
Total Expenses	<u>3,390,586</u>	<u>-</u>	<u>3,390,586</u>
Decrease in Net Assets	(71,411)	(50,119)	(121,530)
Net assets:			
Beginning of year	<u>963,440</u>	<u>84,741</u>	<u>1,048,181</u>
End of year	<u><u>\$ 892,029</u></u>	<u><u>\$ 34,622</u></u>	<u><u>\$ 926,651</u></u>

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

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and benefits	\$ 1,895,657	\$ 247,575	\$ 312,687	\$ 2,455,919
Program costs	909,217	9,539	-	918,756
Training and conferences	57,518	3,123	12,636	73,277
Insurance	18,979	4,140	857	23,976
Travel	88,379	4,334	18,557	111,270
Facility costs	148,543	59,692	-	208,235
Professional and contract services	201,196	21,709	11,742	234,647
Office expenses	82,924	8,271	2,693	93,888
Other	21,080	2,074	6,199	29,353
	<u>\$ 3,423,493</u>	<u>\$ 360,457</u>	<u>\$ 365,371</u>	<u>\$ 4,149,321</u>

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

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2018

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and benefits	\$ 1,317,027	\$ 209,405	\$ 247,822	\$ 1,774,254
Program costs	972,124	4,067	-	976,191
Training and conferences	37,811	5,069	17,521	60,401
Insurance	17,694	4,589	661	22,944
Travel	74,991	3,115	8,994	87,100
Facility costs	100,808	54,282	-	155,090
Professional and contract services	164,527	36,224	18,711	219,462
Office expenses	58,681	14,567	4,905	78,153
Other	9,977	1,633	5,381	16,991
	<u><u>\$ 2,753,640</u></u>	<u><u>\$ 332,951</u></u>	<u><u>\$ 303,995</u></u>	<u><u>\$ 3,390,586</u></u>

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

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF CASH FLOWS
YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash Flows from Operating Activities:		
Decrease in net assets	\$ (264,845)	\$ (121,530)
Adjustments to reconcile decrease in net assets to net cash required by operating activities:		
Changes in:		
Grants and other receivables	(237,328)	(296,750)
Pledges receivable	-	75,000
Prepaid expenses and other assets	(12,082)	(8,894)
Accounts payable and accrued expenses	48,248	14,364
Advances under grants	-	(12,000)
Deferred rent liability	<u>(13,428)</u>	<u>(9,885)</u>
Total adjustments	<u>(214,590)</u>	<u>(238,165)</u>
Net Cash Required by Operating Activities	<u>(479,435)</u>	<u>(359,695)</u>
Net Decrease in Cash and Cash Equivalents and Restricted Cash	(479,435)	(359,695)
Cash and Cash Equivalents and Restricted Cash, Beginning of Year	<u>1,013,530</u>	<u>1,373,225</u>
Cash and Cash Equivalents and Restricted Cash, End of Year	<u>\$ 534,095</u>	<u>\$ 1,013,530</u>

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

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization and Principles of Consolidation

Communities in Schools of Georgia, Inc. ("CIS") was formed August 15, 1989 as a not-for-profit organization. The purpose of the CIS is to assist communities in Georgia in providing educational and developmental services to young people who are considered to be at risk of dropping out of school or who have already dropped out.

Georgia Subsidiaries of Communities in Schools, LLC ("LLC") was formed for the purpose of becoming direct service providers for some of the CIS's local affiliates. The LLC is a wholly owned subsidiary of CIS. During 2019, two additional CIS's local affiliates, CIS of Marietta/Cobb and CIS of Laurens County, became a part of the LLC. All significant inter-company accounts and transactions have been eliminated in consolidation. CIS and LLC are together referred to herein as the "Organization."

Basis of Accounting

The Organization follows accounting standards set by the Financial Accounting Standards Board ("FASB"). The FASB sets accounting principles generally accepted in the United States of America ("GAAP").

New Accounting Policy

In August 2016, the FASB issued Accounting Standards Update ("ASU") 2016-14 Presentation of Financial Statements of Not-for-Profit Entities. This guidance is intended to improve the net asset classification requirements and the information presented in the consolidated financial statements and notes about a nonprofit's liquidity and availability of resources, expenses and investment returns, and cash flows. Main provisions of this guidance include: (a) presentation of only two classes of net assets now entitled "net assets without donor restrictions" and "net assets with donor restrictions", (b) modifying the presentation of the underwater endowment funds and related disclosures, (c) requiring that all nonprofits present an analysis of expenses by function and nature and disclose a summary of the allocation methods used to allocate costs, (d) presenting investment return net of external and direct internal investment expenses, and (e) requiring the disclosure of quantitative and qualitative information regarding liquidity and availability of resources. The Organization has elected to adopt ASU 2016-14 as of and for the year ended June 30, 2019 with retrospective application for the 2018 consolidated financial statements. The Organization opted to not disclose liquidity and availability information for 2018 as permitted under the ASU in the year of adoption.

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid investments that are readily convertible into cash and have a maturity of ninety days or less when purchased.

Restricted Cash

Certain of the Organization's state and federal grants require that a separate bank account be maintained.

Concentration of Credit Risk

The Organization's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and cash equivalents, restricted cash, and grants and pledges receivable. At times, cash and cash equivalent balances exceed federally insured amounts. The Organization believes it reduces risks associated with balances in excess of federally insured amounts by maintaining its cash with major financial institutions with sound financial standing. If liquidity issues arise in the global credit and capital markets, it is at least reasonably possible that these changes in risks could materially affect the amounts reported in the accompanying consolidated financial statements. Management continually monitors receivable balances and believes that its exposure to credit risk is limited.

Property and Equipment

The Organization capitalizes property and equipment expenditures over \$1,000. Property and equipment is stated at cost. Donations of property and equipment are recorded as contributions at their estimated fair value at the date of the gift. Such donations are reported as unrestricted contributions 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 property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment is depreciated on the straight-line method over the estimated useful lives of the assets.

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Rent Liability

Rent expense for operating leases that contain scheduled rent increases, net of any landlord allowances, is recognized for financial reporting purposes on the straight-line method. Consequently, amounts that have been expensed for financial reporting purposes, but not yet paid, are reflected as deferred rent liability in the accompanying consolidated statement of financial position.

Revenue Recognition

The Organization records contributions as revenue upon notification from the donor and uses discounting for recording long-term pledges. Contributions are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidated statement of activities and changes in net assets as net assets released from restrictions. Bad debts are expensed and charged against the allowance account when deemed uncollectible based upon a periodic review of collections. There is no allowance deemed necessary at June 30, 2019 and 2018. During the year ended June 30, 2019 and 2018, 39% and 56% of contributions and other revenues were from one donor, respectively.

The Organization receives certain grants from governmental agencies and accounts for their grants as exchange transactions whereby revenue is recognized as expenses are incurred. Receivables arise from reimbursements owed through these government contracts. The Organization's ability to collect amounts due is affected by the acceptance of reimbursable expenses and performance-based outcomes, which meet contract requirements. At June 30, 2019 and 2018, there was no allowance for uncollectible government grants. For the years ended June 30, 2019 and 2018, the Organization received approximately 47% and 46%, respectively, of its total public funding through various government agencies.

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Goods and Services

Donated goods, such as materials, equipment, or other assets, are reported as contributions at their estimated fair values at the date of donation. Donated services that create or enhance non-financial assets or that require specialized skills, that are provided by individuals possessing those skills and that would typically need to be purchased if not provided by donation are recorded as contributions at their estimated fair values in the period the services are performed. Donated goods and services totaled approximately \$68,000 and \$28,000 in 2019 and 2018, respectively.

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, as amended, and is classified by the Internal Revenue Service as other than a private foundation. Accordingly, no provision or liability for federal and state income taxes has been recorded in the accompanying consolidated financial statements.

The Organization annually evaluates all federal and state income tax positions. This process includes an analysis of whether these income tax positions the Organization takes meet the definition of an uncertain tax position under the Income Taxes Topic of the Financial Accounting Standards Codification. In the normal course of business, the Organization is subject to examination by the federal and state taxing authorities. In general, the Organization is no longer subject to tax examinations for the years ending before June 30, 2016.

Use of Estimates

The preparation of consolidated financial statements in conformity with GAAP 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Subsequent Event

Management has evaluated subsequent events through the date of this report, which is the date which the consolidated financial statements were available to be issued.

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 2 - GRANTS AND OTHER RECEIVABLES

Grants and other receivables consist of the following at June 30:

	<u>2019</u>	<u>2018</u>
Grants receivable	\$ 598,209	\$ 373,438
Accounts receivable, local affiliates	24,955	14,876
Other	<u>6,911</u>	<u>4,433</u>
	<u>\$ 630,075</u>	<u>\$ 392,747</u>

NOTE 3 - DONOR RESTRICTED NET ASSETS

The components of donor restricted net assets were as follows at June 30:

	<u>2019</u>	<u>2018</u>
Comprehensive Student Dropout Prevention Initiative	<u>\$ 15,000</u>	<u>\$ 34,622</u>

Net assets released from restrictions during the years ended June 30 were as follows:

	<u>2019</u>	<u>2018</u>
Comprehensive Student Dropout Prevention Initiative	\$ 34,622	\$ 39,903
Passage of Time	<u>-</u>	<u>75,000</u>
	<u>\$ 34,622</u>	<u>\$ 114,903</u>

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 4 - PROGRAM EXPENSES

Program service expenses during the years ended June 30 were as follows:

	<u>2019</u>	<u>2018</u>
Comprehensive Student Dropout Prevention Initiative	\$ 3,238,137	\$ 2,507,069
AmeriCorps	182,577	171,457
Division of Family and Children Services	<u>2,779</u>	<u>75,114</u>
	<u>\$ 3,423,493</u>	<u>\$ 2,753,640</u>

NOTE 5 - RETIREMENT PLANS

The Organization has a Simplified Employee Pension Plan (SEP), a defined contribution plan, under which the Organization may contribute, at their discretion, 3% of each employee's salary. All employees are eligible to participate in this plan. The Organization also has an Internal Revenue Code Section 403(b) defined-contribution plan whereby employees can contribute to the plan on a voluntary basis. During the years ended June 30, 2019 and 2018, the Organization made employer contributions of \$33,350 and \$26,441, respectively.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

In July 2014, the Organization entered into a non-cancelable lease for office space. The commencement date of the lease was September 1, 2014 and expires September 1, 2024. Future minimum lease payments under the non-cancelable operating lease for the years ending June 30 are as follows:

2020	\$ 148,412
2021	152,114
2022	155,894
2023	159,809
2024	163,821
Thereafter	<u>41,207</u>
	<u>\$ 821,257</u>

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 6 - COMMITMENTS AND CONTINGENCIES (Continued)

Total rent expense under all operating leases for the years ended June 30, 2019 and 2018 approximated \$202,000 and \$155,000, respectively.

Grants often require fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantor. Although the return of funds is a possibility, the Organization deems the contingency unlikely as the Organization has implicitly agreed to comply with the provisions of each grant received.

NOTE 7 - REALIZATION OF ASSETS

The financial statements have been prepared on a going concern basis, which assumes that the Organization will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of operations. The Organization has had decreases in net assets of approximately \$265,000 and \$122,000 during years ending June 30, 2019 and 2018. The Organization believes it has the assets to operate into the foreseeable future. However, additional funding will be necessary to meet the increasing demand for its services. Therefore, the Organization has developed a financial and operational plan to continue providing its programs. While the Organization believes it has the resources to continue its programs through December 2020 and beyond, its ability to do so is dependent upon the above factors.

NOTE 8 - LIQUIDITY AND AVAILABILITY OF RESOURCES

For purposes of analyzing resources available to meet general expenditures for 2019, the Organization considers cash receivables that will be collected and available for 2020 for activities that are ongoing to the Organization. The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Financial assets available for general expenditures, within one year are as follows as of June 30, 2019:

Cash and cash equivalents	\$ 533,650
Accounts receivable	<u>630,075</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 1,163,725</u></u>

SUPPLEMENTARY INFORMATION

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

	COMMUNITIES IN SCHOOLS OF GEORGIA, INC.								CONSOLIDATED	
	GEORGIA SUBSIDIARIES OF COMMUNITIES IN SCHOOLS, LLC ("LLC")								ELIMINATIONS	BALANCE
				<u>Marietta/ Cobb County</u>	<u>Laurens County</u>	<u>Other Counties</u>	<u>Total LLC</u>			
	<u>Henry County</u>	<u>Troup County</u>								
REVENUES										
Contributions and Other Revenues	\$ 1,300,441	\$ 69,704	\$ 206,075	\$ 439,140	\$ 850	\$ 65,381	\$ 781,150	\$ (27,958)	\$ 2,053,633	
Grants	1,494,339	25,000	30,000	37,500	50,483	390,000	532,983	(197,500)	1,829,822	
Interest Income	1,021	-	-	-	-	-	-	-	1,021	
	2,795,801	94,704	236,075	476,640	51,333	455,381	1,314,133	(225,458)	3,884,476	
EXPENSES										
Salaries and Benefits	1,531,035	87,766	147,382	409,775	57,683	419,778	1,122,384	(197,500)	2,455,919	
Program Costs	861,492	4,002	36,042	11,593	5,687	27,898	85,222	(27,958)	918,756	
Training and Conferences	59,882	352	3,143	6,258	147	3,495	13,395	-	73,277	
Insurance	21,749	272	466	301	-	1,188	2,227	-	23,976	
Travel	81,708	1,223	4,013	5,396	1,239	17,691	29,562	-	111,270	
Facility Costs	164,142	2,781	-	41,017	295	-	44,093	-	208,235	
Professional and Contract Services	162,308	3,267	34,746	25,287	2,379	6,660	72,339	-	234,647	
Office Expenses and Other	102,064	5,446	3,503	7,228	1,650	3,350	21,177	-	123,241	
	2,984,380	105,109	229,295	506,855	69,080	480,060	1,390,399	(225,458)	4,149,321	
Change in net assets	\$ (188,579)	\$ (10,405)	\$ 6,780	\$ (30,215)	\$ (17,747)	\$ (24,679)	\$ (76,266)	\$ -	\$ (264,845)	