

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

**CONSOLIDATED FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2022 and 2021
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.

Report on the Audit of the Consolidated Financial Statements

Opinion

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, 2022 and 2021, 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.

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, 2022 and 2021, and the changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Basis for Opinion

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

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with GAAP; 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.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date of this report.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The 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 audits of the 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 GAAS. In our opinion, the information is fairly stated in all material respects, in relation to the consolidated financial statements as a whole.

Smith and Howard

January 12, 2023

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

ASSETS

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 4,575,588	\$ 1,182,048
Grants and other receivables	929,452	617,508
Prepaid expenses and other assets	74,253	73,349
Property and equipment, net	<u>39,687</u>	<u>6,538</u>
 Total Assets	 <u>\$ 5,618,980</u>	 <u>\$ 1,879,443</u>

LIABILITIES AND NET ASSETS

Accounts payable and accrued expenses	\$ 885,416	\$ 547,370
Deferred rent liability	<u>74,372</u>	<u>98,772</u>
 Total Liabilities	 <u>959,788</u>	 <u>646,142</u>
 Net assets		
Without donor restrictions	<u>4,659,192</u>	<u>1,233,301</u>
 Total Net Assets	 <u>4,659,192</u>	 <u>1,233,301</u>
 Total Liabilities and Net Assets	 <u>\$ 5,618,980</u>	 <u>\$ 1,879,443</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, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and Other Support:			
Contributions and other revenues	\$ 5,898,987	\$ -	\$ 5,898,987
Grants	2,127,416	-	2,127,416
Interest income	<u>863</u>	<u>-</u>	<u>863</u>
Total Revenues and Other Support	<u>8,027,266</u>	<u>-</u>	<u>8,027,266</u>
Expenses:			
Program services	<u>3,985,816</u>	<u>-</u>	<u>3,985,816</u>
Supportive services:			
Management and general	370,034	-	370,034
Fundraising	<u>282,636</u>	<u>-</u>	<u>282,636</u>
Total supportive services	<u>652,670</u>	<u>-</u>	<u>652,670</u>
Total Expenses	<u>4,638,486</u>	<u>-</u>	<u>4,638,486</u>
Other Income:			
Bad debt recoveries	<u>37,111</u>	<u>-</u>	<u>37,111</u>
Change in Net Assets	3,425,891	-	3,425,891
Net assets:			
Beginning of year	<u>1,233,301</u>	<u>-</u>	<u>1,233,301</u>
End of year	<u>\$ 4,659,192</u>	<u>\$ -</u>	<u>\$ 4,659,192</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, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and Other Support:			
Contributions and other revenues	\$ 2,174,532	\$ -	\$ 2,174,532
Grants	1,752,131	7,000	1,759,131
Interest income	2,003	-	2,003
Net assets released from restrictions	<u>30,124</u>	<u>(30,124)</u>	<u>-</u>
 Total Revenues and Other Support	 <u>3,958,790</u>	 <u>(23,124)</u>	 <u>3,935,666</u>
Expenses:			
Program services	<u>3,356,043</u>	<u>-</u>	<u>3,356,043</u>
Supportive services:			
Management and general	269,797	-	269,797
Fundraising	<u>180,169</u>	<u>-</u>	<u>180,169</u>
Total supportive services	<u>449,966</u>	<u>-</u>	<u>449,966</u>
 Total Expenses	 <u>3,806,009</u>	 <u>-</u>	 <u>3,806,009</u>
Other Income:			
Paycheck Protection Program Grant (Note 5)	<u>488,160</u>	<u>-</u>	<u>488,160</u>
 Change in Net Assets	 640,941	 (23,124)	 617,817
Net assets:			
Beginning of year	<u>592,360</u>	<u>23,124</u>	<u>615,484</u>
 End of year	 <u>\$ 1,233,301</u>	 <u>\$ -</u>	 <u>\$ 1,233,301</u>

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

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and benefits	\$ 2,139,332	\$ 242,998	\$ 247,369	\$ 2,629,699
Program costs	1,136,488	-	-	1,136,488
Training and conferences	20,164	2,982	392	23,538
Insurance	25,328	5,057	426	30,811
Travel	72,392	4,424	404	77,220
Facility costs	116,282	54,583	-	170,865
Professional and contract services	377,224	35,370	30,126	442,720
Office expenses	87,333	10,307	2,740	100,380
Other	11,273	14,313	1,179	26,765
	<u>\$ 3,985,816</u>	<u>\$ 370,034</u>	<u>\$ 282,636</u>	<u>\$ 4,638,486</u>

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

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries and benefits	\$ 2,180,671	\$ 171,668	\$ 163,586	\$ 2,515,925
Program costs	750,525	5,971	-	756,496
Training and conferences	8,501	667	-	9,168
Insurance	27,007	2,395	417	29,819
Travel	15,598	4,424	164	20,186
Facility costs	150,792	56,176	-	206,968
Professional and contract services	127,231	14,672	11,641	153,544
Office expenses	81,483	2,789	1,745	86,017
Other	14,235	11,035	2,616	27,886
	<u>\$ 3,356,043</u>	<u>\$ 269,797</u>	<u>\$ 180,169</u>	<u>\$ 3,806,009</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, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash Flows from Operating Activities:		
Change in Net Assets	\$ 3,425,891	\$ 617,817
Adjustments to Reconcile Change in Net Assets to Net		
Cash Provided by Operating Activities:		
Paycheck Protection Program loan forgiveness (Note 5)	-	(488,160)
Bad debt recoveries	(37,111)	
Changes in:		
Grants and other receivables	(311,944)	(87,347)
Prepaid expenses and other assets	(904)	(1,349)
Accounts payable and accrued expenses	375,157	116,260
Deferred rent liability	(24,400)	(20,747)
Total adjustments	<u>798</u>	<u>(481,343)</u>
Net Cash Provided by Operating Activities	<u>3,426,689</u>	<u>136,474</u>
Cash Flows from Investing Activities:		
Additions of property and equipment	<u>(33,149)</u>	<u>(6,538)</u>
Net Cash Required by Investing Activities	<u>(33,149)</u>	<u>(6,538)</u>
Net Change in Cash and Cash Equivalents	3,393,540	129,936
Cash and Cash Equivalents, Beginning of Year	<u>1,182,048</u>	<u>1,052,112</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 4,575,588</u></u>	<u><u>\$ 1,182,048</u></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, 2022 AND 2021

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 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. 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").

Adoption of New Accounting Standard

During the year ended June 30, 2022, the Organization adopted Accounting Standards Update ("ASU") 2020-07, Not-for-Profit Entities (Topic 958): *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The ASU improves transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations through enhancements to presentation and disclosure. ASU 2020-07 was issued to address certain stakeholders' concerns about the lack of transparency about the measurement of contributed nonfinancial assets recognized by not-for-profits, as well as the amount of those contributions used in an entity's programs and other activities. The Organization applied ASU 2020-07 on a retrospective basis. The ASU did not have a material impact on the Organization.

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.

Risks and Uncertainties

The Organization's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and cash equivalents, and grants and other receivables. 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.

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 contributions without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire 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 restricted net assets to net assets without donor restrictions at that time. Property and equipment is depreciated on the straight-line method over the estimated useful lives of the assets.

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

Contributions

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, restricted net assets are reclassified to net assets without donor restriction 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, 2022 and 2021. During the year ended June 30, 2022 and 2021, 80% and 59% of contributions and other revenues were from three and two donors, respectively.

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

Government Support

A portion of the Organization's revenue is derived from cost-reimbursable federal contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the statement of financial position. At June 30, 2022 and 2021, there was no allowance for uncollectible government grants. For the years ended June 30, 2022 and 2021, the Organization received approximately 27% and 45% of its total public funding through various government agencies, respectively.

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 \$8,000 and \$43,000 in 2022 and 2021, 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, 2019.

Functional Allocation of Expenses

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and benefits, insurance, professional net contract, services and office expenses which are allocated on a basis of estimates of time and effort.

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Events

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.

NOTE 2 - GRANTS AND OTHER RECEIVABLES

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

	<u>2022</u>	<u>2021</u>
Grants receivable	\$ 893,378	\$ 607,145
Accounts receivable, local affiliates	34,076	6,163
Other	<u>1,998</u>	<u>4,200</u>
	<u>\$ 929,452</u>	<u>\$ 617,508</u>

As of June 30, 2022, and 2021, 73% and 64% of receivables were due from one government agency, respectively.

NOTE 3 - DONOR RESTRICTED NET ASSETS

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

	<u>2022</u>	<u>2021</u>
Comprehensive Student Dropout		
Prevention Initiative	<u>\$ -</u>	<u>\$ 30,124</u>

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 4 - PROGRAM EXPENSES

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

	<u>2022</u>	<u>2021</u>
Comprehensive Student Dropout		
Prevention Initiative	\$ 3,871,775	\$ 3,196,048
AmeriCorps	<u>145,811</u>	<u>159,995</u>
	<u>\$ 4,017,586</u>	<u>\$ 3,356,043</u>

NOTE 5 - NOTE PAYABLE

In May 2020, the Organization obtained a Small Business Administration ("SBA") loan under the Paycheck Protection Program ("PPP") in the amount of \$488,160. The PPP loan bore interest at 1% and followed the repayment terms outlined by the Coronavirus Aid, Relief, and Economic Securities Act (the "CARES Act") and the Paycheck Protection Program Flexibility Act ("PPPFA"). In April 2021, the Organization obtained PPPFA loan forgiveness and recorded funds within other income in the accompanying consolidated statement of activities and changes in net assets.

NOTE 6 - 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, 2022 and 2021, the Organization made employer contributions of \$33,215 and \$32,844, respectively.

NOTE 7 - 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:

2023	\$ 159,809
2024	163,821
2025	<u>41,207</u>
	<u>\$ 364,837</u>

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 7 - COMMITMENTS AND CONTINGENCIES (Continued)

Total rent expense under all operating leases for the years ended June 30, 2022 and 2021 approximated \$151,000 and \$195,000, 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.

NOTE 8 - LIQUIDITY AND AVAILABILITY OF RESOURCES

For purposes of analyzing resources available to meet general expenditures for 2022 and 2021, the Organization considers cash receivables that will be collected and available in the following year 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:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 4,575,588	\$ 1,182,048
Grants and other receivables	<u>929,452</u>	<u>617,508</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 5,505,040</u>	<u>\$ 1,799,556</u>

SUPPLEMENTARY INFORMATION

COMMUNITIES IN SCHOOLS OF GEORGIA, INC. AND SUBSIDIARY
CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022

COMMUNITIES IN SCHOOLS OF GEORGIA, INC.	GEORGIA SUBSIDIARIES OF COMMUNITIES IN SCHOOLS, LLC ("LLC")							ELIMINATIONS	CONSOLIDATED BALANCE
	Henry County	Troup County	Marietta/Cobb County	Laurens County	Other Counties	Total LLC			
REVENUES									
Contributions and Other Revenues	\$ 4,912,198	\$ 138,973	\$ 294,309	\$ 231,058	\$ 24,105	\$ 376,676	\$ 1,065,121	\$ (78,332)	\$ 5,898,987
Grants	1,767,036	28,000	102,274	74,432	193,612	227,213	625,531	(265,151)	2,127,416
Interest Income	863	-	-	-	-	-	-	-	863
	6,680,097	166,973	396,583	305,490	217,717	603,889	1,690,652	(343,483)	8,027,266
EXPENSES									
Salaries and Benefits	1,306,021	137,924	256,931	277,338	170,747	480,738	1,323,678	-	2,629,699
Program Costs	1,301,706	9,200	32,451	26,586	27,676	27,844	123,757	(288,975)	1,136,488
Training and Conferences	11,458	825	3,279	4,868	2,202	906	12,080	-	23,538
Insurance	26,760	467	807	559	707	1,511	4,051	-	30,811
Travel	51,863	2,366	8,266	3,478	1,039	10,208	25,357	-	77,220
Facility Costs	150,339	-	-	16,437	3,899	190	20,526	-	170,865
Professional and Contract Services	365,272	11,695	25,207	52,450	37,379	5,225	131,956	(54,508)	442,720
Office Expenses and Other Expenses	96,541	4,913	8,817	5,529	6,508	4,837	30,604	-	127,145
	3,309,960	167,390	335,758	387,245	250,157	531,459	1,672,009	(343,483)	4,638,486
Other Income:									
Bad debt recoveries	37,111	-	-	-	-	-	-	-	37,111
Change in net assets	\$ 3,407,248	\$ (417)	\$ 60,825	\$ (81,755)	\$ (32,440)	\$ 72,430	\$ 18,643	\$ -	\$ 3,425,891