

**UNITED WAY OF NEW YORK STATE
AND AFFILIATE**

**Consolidated Financial Statements as of
December 31, 2020
Together with
Independent Auditor's Report**

Bonadio & Co., LLP
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

October 21, 2021

To the Board of Directors and Management
United Way of New York State and Affiliate:

We have audited the accompanying consolidated financial statements of United Way of New York State (a nonprofit organization) and Affiliate, which comprise the consolidated statement of financial position as of December 31, 2020 and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the 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.

Auditor's Responsibility

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

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

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of United Way of New York State and Affiliate as of December 31, 2020, and the changes in their net assets and cash flows, for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited United Way of New York State and Affiliate's 2019 consolidated financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 16, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The information in Schedules I and II is presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position and activities of the individual entities 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 consolidating information has been subjected to the auditing procedures applied in the audit 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 auditing standards generally accepted in the United States of America. In our opinion, the consolidating information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

UNITED WAY OF NEW YORK STATE AND AFFILIATE

CONSOLIDATED STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2020

(With Comparative Totals for 2019)

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and cash equivalents	\$ 488,839	\$ 289,911
Accounts and grants receivable, net	855,323	519,910
Prepaid expenses	5,691	2,323
Office furnishings and equipment, net	<u>699</u>	<u>2,132</u>
Total assets	<u>\$ 1,350,552</u>	<u>\$ 814,276</u>
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Accounts payable	\$ 915,072	\$ 418,034
Accrued payroll and related liabilities	14,028	8,300
Deferred revenue	<u>378</u>	<u>-</u>
Total liabilities	<u>929,478</u>	<u>426,334</u>
NET ASSETS:		
Without donor restrictions	406,074	350,792
With donor restrictions	<u>15,000</u>	<u>37,150</u>
Total net assets	<u>421,074</u>	<u>387,942</u>
Total liabilities and net assets	<u>\$ 1,350,552</u>	<u>\$ 814,276</u>

The accompanying notes are an integral part of these statements.

UNITED WAY OF NEW YORK STATE AND AFFILIATE

CONSOLIDATED STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

(With Comparative Totals for 2019)

	2020		2019	
	Without donor restrictions	With donor restrictions	Total	Total
REVENUE AND SUPPORT:				
Grants and sponsorships	\$ 1,437,191	\$ -	\$ 1,437,191	\$ 1,276,778
Local United Way support	233,787	-	233,787	229,024
ALICE revenue	-	15,000	15,000	62,150
Contributions	17,872	-	17,872	12,075
Program services	4,220	-	4,220	23,970
Interest income	2,615	-	2,615	4,964
Other	36	-	36	141
Net assets released from restrictions	37,150	(37,150)	-	-
Total revenue and support	1,732,871	(22,150)	1,710,721	1,609,102
EXPENSES:				
Program service expenses:				
Membership services	218,484	-	218,484	97,577
2-1-1 New York	1,245,652	-	1,245,652	1,293,962
Public Policy	105,423	-	105,423	105,973
Total program expenses	1,569,559	-	1,569,559	1,497,512
Supporting services expenses:				
General and administrative costs	106,597	-	106,597	101,709
Depreciation	1,433	-	1,433	2,201
Total supporting services	108,030	-	108,030	103,910
Total expenses	1,677,589	-	1,677,589	1,601,422
CHANGE IN NET ASSETS	55,282	(22,150)	33,132	7,680
NET ASSETS - beginning of year	350,792	37,150	387,942	380,262
NET ASSETS - end of year	\$ 406,074	\$ 15,000	\$ 421,074	\$ 387,942

The accompanying notes are an integral part of these statements.

UNITED WAY OF NEW YORK STATE AND AFFILIATE

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020**

(With Comparative Totals for 2019)

	Member Services	2-1-1 New York	Public Policy	Total Program	Management and General	2020 Total	2019 Total
Regional 2-1-1 grants	\$ -	\$ 1,134,886	\$ -	\$ 1,134,886	-	\$ 1,134,886	\$ 1,155,188
Regional UW grants	111,500	-	-	111,500	-	111,500	-
Salaries and benefits	75,121	95,898	45,131	216,150	66,213	282,363	279,364
Program contractual services	4,863	4,990	60,192	70,045	426	70,471	68,076
ALICE grant	27,000	-	-	27,000	-	27,000	26,573
Professional services	-	9,332	-	9,332	15,219	24,551	22,100
Occupancy	-	-	-	-	13,032	13,032	13,032
Travel	-	316	-	316	325	641	6,170
Equipment leasing and maintenance	-	(150)	-	(150)	4,203	4,053	4,580
Telephone	-	-	-	-	3,453	3,453	3,326
Insurance	-	-	-	-	2,416	2,416	2,623
Miscellaneous	-	380	100	480	311	791	822
Office supplies	-	-	-	-	370	370	400
Postage and shipping	-	-	-	-	259	259	287
Printing	-	-	-	-	175	175	3,829
Conferences and meetings	-	-	-	-	150	150	12,851
Volunteer recognition	-	-	-	-	45	45	-
Total expenses before depreciation	218,484	1,245,652	105,423	1,569,559	106,597	1,676,156	1,599,221
Depreciation	-	-	-	-	1,433	1,433	2,201
TOTAL EXPENSES	\$ 218,484	\$ 1,245,652	\$ 105,423	\$ 1,569,559	\$ 108,030	\$ 1,677,589	\$ 1,601,422

The accompanying notes are an integral part of these statements.

UNITED WAY OF NEW YORK STATE AND AFFILIATE

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2020

(With Comparative Totals for 2019)

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 33,132	\$ 7,680
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	1,433	2,201
Changes in:		
Accounts and grants receivable	(335,413)	(91,366)
Prepaid expenses	(3,368)	49
Accounts payable	497,038	15,528
Accrued payroll and related liabilities	5,728	4,434
Deferred revenue	<u>378</u>	<u>-</u>
Net cash flow from operating activities	<u>198,928</u>	<u>(61,474)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of office furnishings and equipment	<u>-</u>	<u>(1,799)</u>
Net cash flow from investing activities	<u>-</u>	<u>(1,799)</u>
CHANGES IN CASH AND CASH EQUIVALENTS	198,928	(63,273)
CASH AND CASH EQUIVALENTS - beginning of year	<u>289,911</u>	<u>353,184</u>
CASH AND CASH EQUIVALENTS - end of year	<u>\$ 488,839</u>	<u>\$ 289,911</u>

The accompanying notes are an integral part of these statements.

UNITED WAY OF NEW YORK STATE AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS DECEMBER 31, 2020

1. THE ORGANIZATION

The United Way of New York State (UWNYS) is a nonprofit organization dedicated to strengthening the capacity of local United Ways through their charitable human service activities to be leaders in achieving results that improve the lives of all New Yorkers.

UWNYS provides public policy, training, technical assistance and resource development activities and promotes the sharing of information, expertise, materials and best practices among local United Ways. United Way studies data in-depth of working families who earn less than the true cost of living and experience financial hardship, known as the ALICE population (Asset Limited, Income Constrained, Employed), and advocates that all stakeholders use the data to build solutions that help ALICE families achieve economic stability.

2-1-1 New York, Inc. (2-1-1 New York) is a nonprofit corporation formed to lead and oversee the development and operation of a state-wide, free, health and human services information and referral system, accessible through the 2-1-1 dialing code.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying consolidated financial statement has been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).

Consolidation

The consolidated financial statements include the accounts of UWNYS and 2-1-1 New York (collectively, the Organization). UWNYS is the sole member of 2-1-1 New York and has the power to appoint its board of directors. All significant inter-entity transactions and balances have been eliminated in consolidation.

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2019, from which the summarized information was derived.

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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include cash held in demand deposit and savings bank accounts. The balances in the accounts, at times, may exceed federally insured limits. The Organization has not experienced any losses in these accounts and believes it is not exposed to any significant risk with respect to cash and cash equivalents.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents (Continued)

Cash and cash equivalents include restricted cash required to be held in a separate account under the Fiscal Sponsorship Agreement with the New York State ALICE Project. These funds are allowed to be expended on behalf of the project.

The following table provides a reconciliation of operating and restricted cash and cash equivalents reported within the consolidated statement of financial position that sum to the total of the same such amounts shown in the consolidated statement of cash flows.

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents - operating	\$ 459,351	\$ 271,401
Restricted cash	<u>29,488</u>	<u>18,510</u>
	<u>\$ 488,839</u>	<u>\$ 289,911</u>

Accounts Receivable

Accounts receivable includes uncollateralized obligations from local United Ways, as well as various grants and contracts. The carrying amount of accounts receivable is reduced by a valuation that reflects management's best estimate of amounts that will not be collected. The Organization reviews all accounts receivable balances and estimates the portion of the balance that will not be collected based on historical collection percentages. After all collection efforts are exhausted, the account is written off. The estimated uncollectible accounts are generally considered implicit price concessions that are a direct reduction to resident accounts receivable.

Office Furnishings and Equipment

Office furnishings and equipment is stated at cost, net of accumulated depreciation. All significant assets with an estimated useful life beyond one year and cost of more than \$1,000 are capitalized. Depreciation is computed over the estimated useful lives of the respective assets using the straight-line method with lives ranging from 3-10 years.

Financial Reporting

The Organization reports information regarding its financial position and activities according to two net asset categories: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions include resources available for the support of the Organization's operating activities.

Net assets with donor restrictions represent donor-imposed or contract defined restrictions that permit the Organization to use up or expend the assets as specified. These restrictions are satisfied by the passage of time or by actions of the Organization. At December 31, 2020 and 2019, net assets with donor restrictions were \$15,000 and \$37,150, respectively, related to ALICE pledges.

Revenue Recognition

The Organization receives substantially all of its grant revenues from state agencies. The Organization recognizes grant revenue, dependent on the terms of the grant, to the extent grant obligations have been incurred.

Contributions and unconditional grants are recognized as support and revenues when they are received or unconditionally pledged.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (Continued)

The Organization also receives core member support and additional member support for providing privileges for the period of the membership. The Organization's performance obligation is satisfied on annual basis; therefore, the Organization recognize the member support revenue when the assessments are billed. The Organization's performance obligations are providing privileges for members, including coordination of information and training services, management of conference, individual consultation, and research of members.

The Organization reviews individual contracts at the time of performance, in order to determine estimated uncollectable accounts due from members and records these implicit price concessions as a direct reduction to revenue. Estimates of implicit price concessions are determined based on historical collection experience using a portfolio approach as a practical expedient to account for the contracts as a collective group. Based on this, the Organization determined that there is no implicit price concessions for the year ended December 31, 2020 and 2019.

Contributed services are recognized at fair value if the services received create or enhance long-lived assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by like amounts included in expenses, additions to property and equipment or investments.

Special event revenue is recognized when the event occurs. Revenues received for events scheduled for the following year, if any, are reported as deferred revenue.

Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated amongst the programs and supporting services benefited. The expenses with the most significant allocations include certain salaries, fringe benefits, maintenance and property related costs and administrative costs. In addition, all attempts are made to direct charge expenses before allocations are made.

Indirect salary allocations are recorded based on hours charged by program in the payroll system or time studies that are submitted by applicable personnel. Fringe benefit costs are allocated based on total salaries to each program or cost center. Maintenance and property related costs are allocated using square footage of each program or cost center. Lastly, agency administrative costs are allocated using the ratio value method, which calculates a percentage for each program based on the total costs of the program compared to the Organization's total expenses.

Income Tax Status

UWNYS and 2-1-1 New York are New York not-for-profit corporations that are exempt from income taxes as organizations qualified under Section 501(c)(3) of the Internal Revenue Code. They have also been classified by the Internal Revenue Services as entities that are not private foundations.

3. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization is substantially supported by member support from local United Ways and grants from state governments. In addition, some support is received in the form of restricted contributions from donors. Because a donor restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets reported on the accompanying statement of financial position may not be available for expenditure within one year. The Organization's financial assets available to meet cash needs for general expenditures within one year as of December 31 are:

	<u>2020</u>	<u>2019</u>
Total financial assets:		
Cash and cash equivalents	\$ 488,839	\$ 289,911
Accounts receivables	<u>855,323</u>	<u>519,910</u>
	1,344,162	809,821
Less: those unavailable for general expenditures within one year, due to:		
subject to ALICE grant expenditure	<u>(15,000)</u>	<u>(37,150)</u>
Financial assets available to meet cash need for general expenditure within one year	<u>\$ 1,329,162</u>	<u>\$ 772,671</u>

The Organization's ability to meet its cash needs is dependent on continued contributions and collections of receivables. Many of these arrangements require The Organization to incur costs in advance and then bill for reimbursements after the cash outlay has been made. The Organization has designed procedures to collect from these payers as quickly as possible. Management also regularly monitors liquidity required to meet its operating needs. As part of the Organization liquidity management, the Organization also has a committed line-of-credit in the amount of \$100,000 (as described in note 5), which could be draw upon in the event of an unanticipated liquidity need. In addition, the Organization could also manage vendor relationships to extend payment terms where possible.

4. OFFICE FURNISHINGS AND EQUIPMENT

Office furnishings and equipment consisted of the following at December 31:

	<u>2020</u>	<u>2019</u>
Office equipment	\$ -	\$ 6,278
Office computer equipment	<u>4,333</u>	<u>12,896</u>
	4,333	19,174
Less: Accumulated depreciation	<u>(3,634)</u>	<u>(17,042)</u>
	<u>\$ 699</u>	<u>\$ 2,132</u>

Depreciation expense for the years ended December 31, 2020 and 2019 was \$1,433 and \$2,201 respectively.

5. LINE OF CREDIT

UWNYS maintains a secured revolving line of credit with a bank. The line of credit has a limit of \$100,000, has a stated interest rate of published prime plus 1% and is secured by substantially all of UWNYS's assets. At December 31, 2020 and 2019, no draws were made on the line of credit.

6. GRANTS AND SPONSORSHIPS

2-1-1 New York entered into a contract renewal with the New York State Office of Children and Family Services (NYSOCFS), during the fiscal year ended December 31, 2020, to provide funding for expansion and support of 2-1-1 services on a statewide basis. The grant is for a total of \$1,250,000 covering the funding period September 1, 2020 through August 31, 2021. The grant was renewed for the 2021 – 2022 year for a total of \$2,000,000. The grant includes funding for 2-1-1 New York administration and sub-grants to organizations serving as fiscal agents to 2-1-1 regional collaborations across the state of New York. Funds are provided for support of current 2-1-1 operations, expansion of services, database maintenance and related costs. During the years ended December 31, 2020 and 2019, 2-1-1 New York expended approximately \$1,230,000 and \$1,270,000 of these funds, respectively.

7. CONCENTRATIONS OF CREDIT RISK CORE SUPPORT

UWNYS receives core operating support from local United Way Organizations in the State of New York. The United Way of New York City, the United Way of Greater Rochester, the United Way of Buffalo and Erie County and the United Way of Westchester and Putnam combined provided approximately 62% and 65% of UWNYS's total core support for the years ended December 31, 2020 and 2019, respectively.

8. LEASE COMMITMENTS

Office Space

UWNYS leases office space under an operating lease agreement, which expires November 2023. Minimum future rental payments are as follows for the year ending December 31:

2021	\$	4,287
2022		6,930
2023		<u>6,534</u>
	\$	<u>17,751</u>

Office Equipment

UWNYS leases a copy machine under an operating lease agreement, which expires December 31, 2022 with monthly rental payments of \$110. Minimum future rental payments for the years ending December 31, 2020 to December 31, 2022 are \$1,320 in each year.

Total rental expenses under all lease agreements amounted to \$14,363 and \$14,352 for the years ended December 31, 2020 and 2019, respectively.

9. COMMITMENTS AND CONTINGENCIES

COVID-19

The United States is presently in the midst of a national health emergency related to a virus, commonly known as Novel Coronavirus (COVID-19). The overall consequences of COVID-19 on a national, regional and local level are unknown, but it has the potential to result in a significant economic impact. The impact of this situation on the Organization and its future results and financial position is not presently determinable.

Paycheck Protection Program

In 2020, the Organization entered into an unsecured promissory note payable to a bank in the amount of \$49,650. This note was entered into by the Organization as part of the U.S. Small Business Administration (SBA)'s Paycheck Protection Program (PPP) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The PPP provides for this borrowing, or a portion of the borrowing, to be forgiven to the extent the Organization meets defined requirements related to expenditure of the funds and management of the Organization's personnel complement. The Organization met all requirements for the expenditure of these funds during the year ended December 31, 2020 and received full forgiveness of this loan by the SBA. As such, \$49,650 was recognized as Grants and sponsorships revenue on the accompanying consolidated statement of activities.

10. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 21, 2021, which is the date the financial statements were available to be issued.

UNITED WAY OF NEW YORK STATE AND AFFILIATE

Schedule I

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020**

	<u>United Way of New York State</u>	<u>2-1-1 New York, Inc.</u>	<u>Elimination</u>	<u>Consolidated</u>
ASSETS				
Cash and cash equivalents	\$ 308,679	\$ 180,160	\$ -	\$ 488,839
Accounts and grants receivable	-	855,323	-	855,323
Due from affiliate	110,555	-	(110,555)	-
Prepaid expenses	5,691	-	-	5,691
Office furnishings and equipment, net	699	-	-	699
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 425,624</u>	<u>\$ 1,035,483</u>	<u>\$ (110,555)</u>	<u>\$ 1,350,552</u>
LIABILITIES AND NET ASSETS				
LIABILITIES:				
Accounts payable	\$ 9,970	\$ 905,102	\$ -	\$ 915,072
Due to affiliate	-	110,555	(110,555)	-
Accrued payroll and related liabilities	14,028	-	-	14,028
Deferred revenue	-	378	-	378
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>23,998</u>	<u>1,016,035</u>	<u>(110,555)</u>	<u>929,478</u>
NET ASSETS				
Without donor restrictions	386,626	19,448	-	406,074
With donor restrictions	15,000	-	-	15,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total net assets	<u>401,626</u>	<u>19,448</u>	<u>-</u>	<u>421,074</u>
	<u>\$ 425,624</u>	<u>\$ 1,035,483</u>	<u>\$ (110,555)</u>	<u>\$ 1,350,552</u>

The accompanying notes are an integral part of these schedules.

UNITED WAY OF NEW YORK STATE AND AFFILIATE

Schedule II

**CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	United Way of New York State	2 - 1 - 1 New York, Inc.	Eliminations	Consolidated
SUPPORT AND REVENUE:				
Grants and sponsorships	\$ 171,275	\$ 1,265,916	\$ -	\$ 1,437,191
Local United Way support	233,787	-	-	233,787
ALICE revenue	15,000	-	-	15,000
Program services	4,220	-	-	4,220
Contributions	20,847	-	(2,975)	17,872
Interest income	2,615	-	-	2,615
Other	36	-	-	36
Support from related party	122,263	-	(122,263)	-
	<u>570,043</u>	<u>1,265,916</u>	<u>(125,238)</u>	<u>1,710,721</u>
Total support and revenue				
EXPENSES:				
Regional 2-1-1 grants	-	1,134,886	-	1,134,886
Salaries and benefits	282,363	-	-	282,363
Grants expense	138,500	-	-	138,500
Affiliate administrative services	-	125,238	(125,238)	-
Program contractual services	65,481	4,990	-	70,471
Professional services	24,551	-	-	24,551
Occupancy	13,032	-	-	13,032
Travel	641	-	-	641
Equipment leasing and maintenance	4,053	-	-	4,053
Printing	175	-	-	175
Telephone	3,453	-	-	3,453
Insurance	2,416	-	-	2,416
Depreciation	1,433	-	-	1,433
Office supplies	370	-	-	370
Other	561	50	-	611
Postage and shipping	259	-	-	259
Publications and subscriptions	-	330	-	330
Volunteer recognition	45	-	-	45
	<u>537,333</u>	<u>1,265,494</u>	<u>(125,238)</u>	<u>1,677,589</u>
Total expenses				
CHANGE IN NET ASSETS	<u>\$ 32,710</u>	<u>\$ 422</u>	<u>\$ -</u>	<u>\$ 33,132</u>

The accompanying notes are an integral part of these schedules.