

ALIVE!, Inc.

Financial Statements
and
Independent Auditors' Report

June 30, 2018 and 2017



Halt Buzas & Powell, LTD

TRUST, INTEGRITY AND A COMMITMENT TO YOUR SUCCESS

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Independent Auditors' Report

To the Board of Directors
ALIVE!, Inc.
Alexandria, Virginia

We have audited the accompanying financial statements of ALIVE!, Inc. (the Organization), which comprise the statements of financial position as of June 30, 2018 and 2017, 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.

Auditors' 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 auditors' 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 the Organization as of June 30, 2018 and 2017, 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.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses (pages 16 - 17) 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 audits 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.

Halt, Buzas & Powell, Ltd.

Alexandria, Virginia
December 31, 2018

ALIVE!, Inc.
Statements of Financial Position
June 30, 2018 and 2017

	2018	2017
Assets		
Cash	\$ 111,953	\$ 193,128
Accounts receivable, net	822	2,225
Contributions receivable	36,500	13,125
Inventory	42,344	41,248
Prepaid expenses	16,990	17,676
Investments	704,386	606,795
Property and equipment, net	350,212	377,238
 Total assets	 \$ 1,263,207	 \$ 1,251,435
 Liabilities and Net Assets		
Accounts payable	\$ 5,838	\$ 16,009
Accrued expenses	47,501	54,389
Liability related to residents of ALIVE! House	95	23,752
Total liabilities	53,434	94,150
 Net assets:		
Unrestricted	1,199,773	1,153,861
Temporarily restricted	10,000	3,424
Total net assets	1,209,773	1,157,285
 Total liabilities and net assets	 \$ 1,263,207	 \$ 1,251,435

See accompanying notes to the financial statements.

3.

ALIVE!, Inc.
Statement of Activities
For the Year Ended June 30, 2018

	Unrestricted	Temporarily Restricted	Total
Revenues:			
In-kind contributions	\$ 922,756	\$ -	\$ 922,756
Contributions	516,508	10,000	526,508
Government reimbursements	277,621	-	277,621
Special fundraising events	156,301	-	156,301
Foundation grants	154,149	-	154,149
Program service fees	81,845	-	81,845
United Way	51,240	-	51,240
Investment income	27,137	-	27,137
Rental income	7,500	-	7,500
Other income	338	-	338
Net assets released from restrictions:			
Satisfaction of donor restrictions	3,424	(3,424)	-
Total revenues	2,198,819	6,576	2,205,395
Expenses:			
Program services:			
Food program	848,210	-	848,210
Family Assistance	433,320	-	433,320
Child Development Center	522,930	-	522,930
ALIVE! House	123,218	-	123,218
Total program services	1,927,678	-	1,927,678
Support services:			
Management and general	84,662	-	84,662
Fundraising	140,567	-	140,567
Total support services	225,229	-	225,229
Total expenses	2,152,907	-	2,152,907
Change in net assets	45,912	6,576	52,488
Net assets, beginning of year	1,153,861	3,424	1,157,285
Net assets, end of year	\$ 1,199,773	\$ 10,000	\$ 1,209,773

See accompanying notes to the financial statements.

4.

ALIVE!, Inc.
Statement of Activities
For the Year Ended June 30, 2017

	Unrestricted	Temporarily Restricted	Total
Revenues:			
In-kind contributions	\$ 1,233,770	\$ -	\$ 1,233,770
Contributions	459,404	3,424	462,828
Government reimbursements	253,230	-	253,230
Foundation grants	176,072	-	176,072
Special fundraising events	118,910	-	118,910
United Way	62,699	-	62,699
Program service fees	48,383	-	48,383
Investment income	30,450	-	30,450
Rental income	7,500	-	7,500
Other income	7,954	-	7,954
	<u>2,398,372</u>	<u>3,424</u>	<u>2,401,796</u>
Expenses:			
Program services:			
Family Assistance	1,587,607	-	1,587,607
Child Development Center	557,463	-	557,463
ALIVE! House	122,391	-	122,391
	<u>2,267,461</u>	<u>-</u>	<u>2,267,461</u>
Support services:			
Management and general	114,478	-	114,478
Fundraising	114,866	-	114,866
	<u>229,344</u>	<u>-</u>	<u>229,344</u>
	<u>2,496,805</u>	<u>-</u>	<u>2,496,805</u>
Change in net assets	(98,433)	3,424	(95,009)
Net assets, beginning of year	1,252,294	-	1,252,294
Net assets, end of year	<u>\$ 1,153,861</u>	<u>\$ 3,424</u>	<u>\$ 1,157,285</u>

See accompanying notes to the financial statements.

5.

ALIVE!, Inc.
Statements of Cash Flows
For the Years Ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Change in net assets	\$ <u>52,488</u>	\$ <u>(95,009)</u>
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	27,026	27,012
Net realized and unrealized gains on investments	(19,945)	(23,729)
Donated securities	(30,495)	(37,956)
(Decrease) increase in allowance for doubtful accounts	(12,319)	21,681
Decrease (increase) in assets:		
Accounts receivable	13,722	(8,583)
Contributions receivable	(23,375)	28,750
Inventory	(1,096)	(13,582)
Prepaid expenses	686	(823)
Increase (decrease) in liabilities:		
Accounts payable	(10,171)	15,604
Accrued expenses	(6,888)	9,657
Liability related to residents of ALIVE! House	(23,657)	20,180
Deferred revenue, program service fees	-	(894)
Total adjustments	<u>(86,512)</u>	<u>37,317</u>
Net cash used in operating activities	<u>(34,024)</u>	<u>(57,692)</u>
Cash flows from investing activities:		
Purchases of property and equipment	-	(15,343)
Proceeds from sales of investments	23,000	375,693
Purchases of investments	<u>(70,151)</u>	<u>(202,392)</u>
Net cash (used in) provided by investing activities	<u>(47,151)</u>	<u>157,958</u>
Net (decrease) increase in cash	(81,175)	100,266
Cash, beginning of year	<u>193,128</u>	<u>92,862</u>
Cash, end of year	<u>\$ <u>111,953</u></u>	<u>\$ <u>193,128</u></u>

See accompanying notes to the financial statements.

6.

ALIVE!, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

1. Organization

ALIVE!, Inc. (ALexandrians InVolved Ecumenically, referred to as the Organization) is a nonprofit organization that was incorporated in 1969 under the laws of the Commonwealth of Virginia to help people faced with emergency situations or long-term needs become capable of assuming self-reliant roles in the community. The Organization serves thousands of Alexandrians monthly with shelter; low-cost early childhood education and childcare; financial help for rent, utilities, medical care and other critical needs; emergency food; and deliveries of donated furniture and housewares.

2. Summary of Significant Accounting Policies

a. Basis of presentation

The Organization's financial statements are presented in accordance with generally accepted accounting principles for nonprofit organizations. Under those principles, the Organization is required to report information regarding its financial position and activities according to three classes of net assets:

- *Unrestricted Net Assets* represent resources that are not subject to donor imposed stipulations and are available for operations at management's discretion.
- *Temporarily Restricted Net Assets* represent resources restricted by donors as to purpose or by the passage of time.
- *Permanently Restricted Net Assets* represent resources whose use by the Organization is limited by donor imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by action of the Organization. Income from the assets held is available for either general operations or specific purposes, in accordance with donor stipulations.

The Organization has no permanently restricted net assets at June 30, 2018 and 2017.

b. Basis of accounting

The Organization's financial statements are prepared on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses when obligations are incurred.

ALIVE!, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

c. Use of estimates

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

d. Fair value measurements

The Organization reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. The objective of a fair value measurement is to determine the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Accordingly, the fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Inputs used to measure fair value are categorized as follows:

- Level 1 - quoted prices in active markets for identical assets or liabilities.
- Level 2 - inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.
- Level 3 - unobservable inputs which are typically based on the Organization's own assumptions, as there is little, if any, related market activity.

In determining the appropriate levels, the Organization performs a detailed analysis of the assets and liabilities that are subject to the standard. At each reporting period, all assets and liabilities for which the fair value measurement is based on significant unobservable inputs are classified as Level 3. There were no Level 3 inputs for any assets held by the Organization at June 30, 2018 and 2017.

ALIVE!, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

e. Income taxes

The Organization is exempt from federal and local income taxes under Section 501(c)(3) of the Internal Revenue Code on income derived from activities related to its exempt purpose. This code section enables the Organization to accept donations that qualify as charitable contributions to the donor. The Organization is subject to income taxes on taxable income from unrelated business activities. For the years ended June 30, 2018 and 2017, the Organization did not recognize income tax expense in the accompanying financial statements as there was no unrelated business taxable income.

The Organization is not aware of any activities that would jeopardize its tax-exempt status that would require recognition in the accompanying financial statements. Generally, tax returns are subject to examination by taxing authorities for up to three years from the date a completed return is filed. If there are material omissions of income, tax returns may be subject to examination for up to six years. It is the Organization's policy to recognize interest and/or penalties related to uncertain tax positions, if any, in the accompanying financial statements. As of June 30, 2018 and 2017, the Organization had no uncertain tax positions which should be recognized as a liability.

f. Accounts receivable, net

Accounts receivable are due in less than one year and stated at their net realizable value. Reserves are established for receivables that are delinquent and considered uncollectible based on periodic reviews by management. At June 30, 2018 and 2017, the allowance for doubtful accounts totaled \$9,362 and \$21,681, respectively.

g. Contributions receivable

Contributions receivable are unconditional promises to give that are recognized as contributions when the promise is received. All contributions receivable are expected to be collected in less than one year and are reported at their net realizable value. Reserves are established for receivables that are delinquent and considered uncollectible based on periodic reviews by management. At June 30, 2018 and 2017, all receivables are considered collectible, therefore no allowance for doubtful contributions receivable has been recognized.

ALIVE!, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

h. Investments

Investments are reported at fair value and realized and unrealized gains and losses are reported in the statements of activities as increases or decreases in unrestricted net assets, unless the income or loss is restricted temporarily or permanently by donor restrictions or law. The Organization purchases investment instruments that are exposed to various risks, such as fluctuations in market value and credit risk. It is reasonably possible that changes in risks in the near term could materially affect investment balances and amounts reported in the accompanying financial statements. Included in the definition of investments are high interest bearing deposit accounts (i.e. money market accounts).

Donated securities are recorded at their fair value on the date of the donation.

i. Inventory

Inventory is comprised of donated food and is valued using an estimated market valuation rate.

j. Property and equipment, net

Property and equipment acquisitions are recorded in the financial statements at cost, net of accumulated depreciation. Donated property and equipment is stated at fair value at the date of donation. Depreciation expense is computed using the straight-line method over the estimated useful lives of the assets as follows:

Building	40 years
Vehicles	5 years
Furniture and equipment	3 - 15 years

The Organization's policy is to capitalize: 1) purchased property and equipment with costs greater than \$500 and estimated useful lives greater than one year, and 2) donated property and equipment with estimated values greater than \$500 and estimated useful lives greater than one year. Repairs and maintenance that do not significantly add to the value of assets are expensed as incurred.

ALIVE!, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

k. Revenue recognition

i. Grants and contributions

Contributions are recognized as revenue when received or promised and are recorded net of any current year allowance or discount. The Organization reports gifts of cash and other assets as temporarily restricted support if they are received or promised with donor stipulations that limit the use of the donated assets to the Organization's programs or to a future year. When a donor restriction expires, that is, when a purpose restriction is accomplished or time restriction has elapsed, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the accompanying statements of activities as net assets released from restrictions. Contributions that are restricted by the donor are reported as unrestricted if the restriction expires in the same reporting period in which the contribution is recognized.

ii. *Government reimbursements*

The Organization receives government monies to reimburse the Organization for tuition and food costs for children of some families enrolled in its Child Development Center and to subsidize the rent of some families living at ALIVE! House. Government reimbursements are recorded as revenue in the same period that goods and services are provided.

iii. *Program service fees*

Program service fees are recognized as revenue in the period in which services are provided. Fees received relating to future periods are recorded as deferred revenue in the accompanying statements of financial position.

iv. *In-kind contributions*

The fair value of donated materials, services, and facilities space are recorded as revenue and expense in the period they are donated. The fair value of donated property and equipment is also recorded as revenue and expense in the period they are donated, unless capitalized pursuant to the Organization's capitalization policies (see Note 2.j, Summary of Significant Accounting Policies, Property and equipment, net, page 10).

ALIVE!, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

Contributions of services are recognized when services received (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The value of such services is recorded based on the estimated fair value of services provided and is classified as in-kind contributions revenue and expense charged to programs and supporting services based on the program or support services directly benefited. The Organization received \$27,040 and \$29,460 of in-kind contributed services for the years ended June 30, 2018 and 2017, respectively.

The Organization received in-kind contributions of materials and facilities valued at \$895,716 and \$1,204,310 for the years ended June 30, 2018 and 2017, respectively. Such amounts are classified as in-kind contribution revenue and expense and are allocated to the various programs and supporting services based on the program or support services directly benefited.

i. *Special fundraising events*

Special fundraising events revenue consists of revenue from various fundraisers held throughout the year. Revenue from such events is recognized when the event takes place. Funds received relating to future periods is recorded as deferred revenue in the accompanying financial statements.

m. *Functional allocation of expenses*

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statements of activities. Accordingly, certain costs have been allocated among programs and supporting services benefited.

ALIVE!, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

3. Investments and Fair Value Measurements

Investments are comprised of the following at June 30:

	<u>2018</u> Cost	<u>2018</u> Fair Value	<u>2017</u> Cost	<u>2017</u> Fair Value
Equity funds	\$ 111,046	\$ 180,790	\$ 101,491	\$ 150,193
Certificates of deposit	222,298	222,298	218,927	218,927
Money market accounts	<u>301,298</u>	<u>301,298</u>	<u>237,675</u>	<u>237,675</u>
Total investments	<u>\$ 634,642</u>	<u>\$ 704,386</u>	<u>\$ 558,093</u>	<u>\$ 606,795</u>

Investment income is comprised of the following for the years ended June 30:

	<u>2018</u>	<u>2017</u>
Interest and dividends	\$ 7,192	\$ 6,721
Net realized and unrealized gains on investments	<u>19,945</u>	<u>23,729</u>
Total investment income	<u>\$ 27,137</u>	<u>\$ 30,450</u>

The table below presents the Organization's fair value hierarchy for those assets measured at fair value on a recurring basis at June 30, 2018:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Equity funds	\$ 180,790	\$ -	\$ 180,790
Certificates of deposit	-	222,298	222,298
Money market accounts	<u>301,298</u>	<u>-</u>	<u>301,298</u>
Total investments	<u>\$ 482,088</u>	<u>\$ 222,298</u>	<u>\$ 704,386</u>

The table below presents the Organization's fair value hierarchy for those assets measured at fair value on a recurring basis at June 30, 2017:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Equity funds	\$ 150,193	\$ -	\$ 150,193
Certificates of deposit	-	218,927	218,927
Money market accounts	<u>237,675</u>	<u>-</u>	<u>237,675</u>
Total investments	<u>\$ 387,868</u>	<u>\$ 218,927</u>	<u>\$ 606,795</u>

ALIVE!, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

4. Property and Equipment, Net

The following is a summary of property and equipment held at June 30:

	2018	2017
Building	\$ 661,562	\$ 661,562
Vehicles	92,119	92,119
Furniture and equipment	75,205	130,974
Land	28,039	28,039
Property and equipment	856,925	912,694
Accumulated depreciation	(506,713)	(535,456)
Total property and equipment, net	\$ 350,212	\$ 377,238

Depreciation expense for the years ended June 30, 2018 and 2017 was \$27,026 and \$27,012, respectively.

5. Liability Related To The Residents of ALIVE! House

A separate bank account is maintained for the benefit of the Organization's residents and is included in cash on the accompanying statements of financial position. An initial deposit of \$2,500 was provided by the Organization to establish and maintain the account. At June 30, 2018 and 2017, \$5,510 each year belonged to the Organization and is used for the assistance of residents living expenses and maintenance of the account. All other funds in the account belong to residents and are reported as a liability on the accompanying statements of financial position.

6. Retirement Plan

The Organization provides a retirement plan for its employees through a Section 403(b) defined contribution plan. The plan covers all eligible employees upon completion of one year of service. The Organization contributes an amount equal to 2% of salaries for those employees with one to five years of service and 5% thereafter for each eligible employee. Retirement plan contributions for the years ended June 30, 2018 and 2017 were \$14,936 and \$15,215, respectively.

ALIVE!, Inc.
Notes to the Financial Statements
June 30, 2018 and 2017

7. Temporarily Restricted Net Assets

Net assets were released from donor restrictions in the amount of \$3,424 for the year ended June 30, 2018 by incurring expenses satisfying the Child Development Center purpose restriction. During the year ended June 30, 2017 there were no releases of temporarily restricted net assets.

At June 30, 2018 and 2017, temporarily restricted net assets totaling \$10,000 and \$3,424, respectively, were available for ALIVE! House renovations and Child Development Center purposes, respectively.

8. Commitment

Operating leases

In June 2012, the Organization entered into a lease agreement for office space. The agreement, which is renewed annually, has a base monthly rent of \$2,122. The Organization paid \$25,464 under the lease for each of the years ended June 30, 2018 and 2017.

The market rent for the space, however, is estimated to be twice that amount. Consequently, an additional \$25,464 was recognized as 'In-kind' revenue and expense for each of the years ended June 30, 2018 and 2017. The total annual rent expense of \$50,928 is allocated on the schedules of functional expenses to the various programs and supporting services based on the program or support services directly benefited

9. Subsequent Events

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 31, 2018, which is the date the financial statements were available to be issued. There were no subsequent events that require recognition of, or disclosure in, these financial statements.

Supplemental Information

ALIVE!, Inc.
Schedule of Functional Expenses
For the Year Ended June 30, 2018

	Food program	Family Assistance	Child Development Center	ALIVE! House	Total program services	Management and general	Fundraising	Total support services	Total expenses
Compensation	\$ 22,125	\$ 24,005	\$ 338,357	\$ 80,054	\$ 464,541	\$ 42,914	\$ 60,765	\$ 103,679	\$ 568,220
Depreciation	3,431	3,722	2,044	1,753	10,950	6,654	9,422	16,076	27,026
Employee benefits	1,472	1,597	33,577	2,174	38,820	2,854	4,042	6,896	45,716
Financial assistance	-	210,218	-	655	210,873	-	-	-	210,873
Food and kitchen supplies	95,207	-	36,154	-	131,361	-	-	-	131,361
In-kind food and furniture	663,116	126,136	-	-	789,252	-	-	-	789,252
In-kind rent	42,116	42,253	13,695	826	98,890	3,135	4,439	7,574	106,464
In-kind services	3,432	3,724	2,045	1,754	10,955	6,657	9,428	16,085	27,040
Insurance	3,904	3,960	6,890	7,492	22,246	1,295	1,832	3,127	25,373
Maintenance	1,813	1,021	14,125	2,152	19,111	985	1,395	2,380	21,491
Occupancy	1,616	1,753	13,695	826	17,890	3,135	4,439	7,574	25,464
Office expense	1,073	1,421	8,493	2,766	13,753	2,082	5,065	7,147	20,900
Operating supplies	1,298	5,382	16,413	1,153	24,246	1,589	2,251	3,840	28,086
Payroll taxes	1,672	1,814	23,557	6,113	33,156	3,243	4,592	7,835	40,991
Postage and shipping	383	416	236	213	1,248	744	1,298	2,042	3,290
Professional fees	2,688	2,917	4,281	1,374	11,260	5,214	19,481	24,695	35,955
Public relations	1,706	1,781	978	839	5,304	3,184	4,552	7,736	13,040
Security	18	18	-	653	689	-	-	-	689
Special activities	-	-	-	-	-	-	6,187	6,187	6,187
Staff development	24	26	5,967	30	6,047	46	65	111	6,158
Telephone	982	1,011	1,449	825	4,267	672	947	1,619	5,886
Utilities	134	145	974	11,566	12,819	259	367	626	13,445
Total expenses	<u>\$ 848,210</u>	<u>\$ 433,320</u>	<u>\$ 522,930</u>	<u>\$ 123,218</u>	<u>\$ 1,927,678</u>	<u>\$ 84,662</u>	<u>\$ 140,567</u>	<u>\$ 225,229</u>	<u>\$ 2,152,907</u>

ALIVE!, Inc.
Schedule of Functional Expenses
For the Year Ended June 30, 2017

	Family Assistance	Child Development Center	ALIVE! House	Total program services	Management and general	Fundraising	Total support services	Total expenses
Compensation	\$ 49,044	\$ 360,311	\$ 77,923	\$ 487,278	\$ 45,982	\$ 58,450	\$ 104,432	\$ 591,710
Depreciation	7,380	2,085	1,833	11,298	6,919	8,795	15,714	27,012
Employee benefits	1,315	40,816	1,512	43,643	1,233	1,567	2,800	46,443
Financial assistance	247,962	-	-	247,962	-	-	-	247,962
Food and kitchen supplies	65,079	45,417	-	110,496	-	-	-	110,496
In-kind food and furniture	772,860	-	-	772,860	-	-	-	772,860
In-kind rent	409,464	13,715	864	424,043	3,261	4,146	7,407	431,450
In-kind services	-	-	-	-	29,460	-	29,460	29,460
Insurance	7,618	4,781	6,951	19,350	987	1,254	2,241	21,591
Maintenance	1,479	7,493	2,667	11,639	964	1,226	2,190	13,829
Occupancy	3,478	13,715	864	18,057	3,261	4,146	7,407	25,464
Office expense	1,532	7,427	1,905	10,864	1,271	4,368	5,639	16,503
Operating supplies	3,895	13,230	7,194	24,319	1,019	1,295	2,314	26,633
Payroll taxes	3,997	26,680	6,706	37,383	3,747	4,763	8,510	45,893
Postage and shipping	666	188	166	1,020	625	1,153	1,778	2,798
Professional fees	4,920	15,443	1,222	21,585	10,701	11,743	22,444	44,029
Public relations	4,007	1,132	995	6,134	3,757	4,776	8,533	14,667
Security	-	-	420	420	-	-	-	420
Special activities	-	-	-	-	-	5,542	5,542	5,542
Staff development	168	2,493	42	2,703	158	201	359	3,062
Telephone	2,418	1,690	219	4,327	828	1,053	1,881	6,208
Utilities	325	847	10,908	12,080	305	388	693	12,773
Total expenses	<u>\$ 1,587,607</u>	<u>\$ 557,463</u>	<u>\$ 122,391</u>	<u>\$ 2,267,461</u>	<u>\$ 114,478</u>	<u>\$ 114,866</u>	<u>\$ 229,344</u>	<u>\$ 2,496,805</u>