

**PERSONAL ASSISTANCE TELEPHONE
HELP, INC. (PATH)**

Financial Statements

June 30, 2019 and 2018

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STRIEGEL KNOBLOCH & COMPANY, L.L.C.

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Independent Auditors' Report

Board of Directors
Personal Assistance Telephone Help, Inc. (PATH)
Bloomington, Illinois

We have audited the accompanying financial statements of Personal Assistance Telephone Help, Inc. (PATH) (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019, and 2018, and the related statements of activities, revenue and functional expenses, 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 misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of PATH as of June 30, 2019 and 2018 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2019 on our consideration of PATH's internal control over financial reporting and on our test of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PATH's internal control over financial reporting and compliance.

Striegel Knobloch & Company LLC

Bloomington, Illinois
December 27, 2019

Personal Assistance Telephone Help, Inc. (PATH)
Statements of Financial Position
June 30,

Assets

	2019	2018
Current assets:		
Cash	\$ 58,458	\$ 55,440
Accounts receivable (Note 4)	178,683	234,786
Prepaid expenses	30,063	13,512
Total current assets	267,204	303,738
Property and equipment (Note 1):		
Office furniture and equipment	133,557	133,557
Accumulated depreciation	(116,554)	(107,262)
Total property and equipment	17,003	26,295
Total assets	\$ 284,207	\$ 330,033

Liabilities and Net Assets

Current liabilities:		
Accounts payable	\$ 46,764	\$ 44,178
Payroll liabilities	59,938	60,830
Credit card payable	4,264	6,323
Deferred support	79,499	99,308
Line of credit (Note 3)	87,362	77,165
Total current liabilities	277,827	287,804
Net assets (Note 1):		
Without donor restrictions	6,380	42,229
Total liabilities and net assets	\$ 284,207	\$ 330,033

The accompanying notes are an integral part of this statement.

Personal Assistance Telephone Help, Inc. (PATH)
Statements of Activities
For the Years Ended June 30,

	2019	2018
Unrestricted public support and revenue:		
Public support:		
2-1-1	\$ 302,817	\$ 249,789
Public Funding	-	-
Contributions	40,797	89,667
Promotion	46,285	38,206
Revenue:		
Grants:		
E. Central IL Area Agency on Aging	2,913	2,953
Other government agencies	647,504	663,868
Answering services	10,617	10,879
Seminars and directory revenue	6,930	5,575
Miscellaneous	28,749	45,424
	1,086,612	1,106,361
Expenses:		
Program services:		
Homeless	224,613	227,963
Adult Protective Services	371,436	330,206
2-1-1	420,132	397,901
Special projects	34,362	33,830
Direct client assistance (Note 7)	25,900	41,398
	1,076,443	1,031,298
Supporting services:		
Management and general	46,018	42,974
	1,122,461	1,074,272
Total change in net assets	(35,849)	32,089
Net assets, beginning of year	42,229	10,140
Net assets, end of year	\$ 6,380	\$ 42,229

The accompanying notes are an integral part of these statements.

Personal Assistance Telephone Help, Inc. (PATH)
Statement of Functional Expenses
For the Year Ended June 30, 2019

	PATH Services					Support Services		Total Expenses
	Homeless	Adult Protective Services	2-1-1	Special Projects	Direct Client Assistance	Total Program Services	Management and General	
Expenses:								
Salaries and benefits	\$ 135,215	\$ 314,676	\$ 296,118	\$ 33,345	\$ 385	\$ 779,739	\$ 28,599	\$ 808,338
Conferences and training	4,134	3,185	6,358	-	-	13,677	-	13,677
Advertising	-	-	-	-	-	-	-	-
Depreciation	1,682	2,962	4,648	-	-	9,292	-	9,292
Supplies	949	2,211	6,118	-	21	9,299	112	9,411
Insurance	-	3,274	3,017	-	-	6,291	-	6,291
Interest	-	-	1,658	-	-	1,658	7,021	8,679
Travel	58	9,537	25	-	-	9,620	38	9,658
Postage and printing	1,677	2,669	3,760	-	-	8,106	89	8,195
Professional Fees	1,017	-	480	-	-	1,497	9,359	10,856
Program Assistance	27,073	-	-	651	25,494	53,218	-	53,218
Occupancy	12,775	14,332	38,389	-	-	65,496	380	65,876
Miscellaneous	-	30	12,043	-	-	12,073	-	12,073
Membership	-	-	935	-	-	935	420	1,355
Equipment and repairs	-	-	-	-	-	-	-	-
Technology	40,033	18,560	46,583	366	-	105,542	-	105,542
Fundraising	-	-	-	-	-	-	-	-
Total expenses	224,613	371,436	420,132	34,362	25,900	1,076,443	46,018	1,122,461

The accompanying notes are an integral part of these statements.

Personal Assistance Telephone Help, Inc. (PATH)
Statement of Functional Expenses
For the Year Ended June 30, 2018

	PATH Services					Support Services		Total Expenses
	Homeless	Adult Protective Services	2-1-1	Special Projects	Direct Client Assistance	Total Program Services	Management and General	
Expenses:								
Salaries and benefits	\$ 141,959	\$ 305,815	\$ 281,844	\$ 32,092	\$ 1,153	\$ 762,863	\$ 26,504	\$ 789,367
Conferences and training	2,994	1,936	2,915	-	-	7,845	-	7,845
Advertising	495	-	90	-	-	585	201	786
Depreciation	1,692	3,050	1,808	-	-	6,550	-	6,550
Supplies	2,860	429	5,239	-	-	8,528	414	8,942
Insurance	-	1,982	4,604	-	-	6,586	42	6,628
Interest	-	-	-	-	-	-	5,446	5,446
Travel	109	10,882	74	-	-	11,065	168	11,233
Postage and printing	2,789	390	4,737	-	-	7,916	69	7,985
Professional Fees	-	204	-	-	-	204	9,135	9,339
Program Assistance	20,472	-	-	1,331	40,245	62,048	-	62,048
Occupancy	14,172	3,003	49,251	-	-	66,426	360	66,786
Miscellaneous	11	20	1,047	-	-	1,078	40	1,118
Membership	-	-	1,295	-	-	1,295	595	1,890
Equipment and repairs	-	-	150	-	-	150	-	150
Technology	40,410	2,495	35,748	407	-	79,060	-	79,060
Fundraising	-	-	9,099	-	-	9,099	-	9,099
Total expenses	<u>227,963</u>	<u>330,206</u>	<u>397,901</u>	<u>33,830</u>	<u>41,398</u>	<u>1,031,298</u>	<u>42,974</u>	<u>1,074,272</u>

The accompanying notes are an integral part of these statements.

Personal Assistance Telephone Help, Inc. (PATH)
Statements of Cash Flows
June 30,

	2019	2018
Cash flows from (used in) operating activities:		
Change in net assets	\$ (35,849)	\$ 32,089
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	9,292	6,550
Change in assets and liabilities		
Decrease (increase) in accounts receivable	56,103	(41,206)
Decrease (increase) in prepaid expenses	(16,551)	26,221
Increase (decrease) in accounts payable	2,586	(27,655)
Increase (decrease) in accrued payroll liabilities	(892)	(4,478)
Increase (decrease) in credit card payable	(2,059)	4,943
Increase (decrease) in deferred support	(19,809)	20,129
Net cash from (used in) operating activities	(7,179)	16,593
Cash flows from (used in) investing activities:		
Capital expenditures	-	(14,829)
Net cash from (used in) investing activities	-	(14,829)
Cash flows from (used in) financing activities:		
Proceeds from line of credit	10,197	-
Payments on line of credit	-	(6,726)
Net cash from (used in) financing activities	10,197	(6,726)
Net increase (decrease) in cash and cash equivalents	3,018	(4,962)
Cash and cash equivalents at beginning of year	55,440	60,402
Cash and cash equivalents at end of year	\$ 58,458	\$ 55,440

The accompanying notes are an integral part of this statement.

Personal Assistance Telephone Help, Inc. (PATH)
Notes to Financial Statements
June 30, 2019 and 2018

Note 1 – Nature of Operations and Significant Accounting Policies:

Personal Assistance Telephone Help, Inc. (“PATH”) is a not-for-profit corporation locally established to provide a continuous source of immediate response to individual crises; to resolve crises during the course of initial telephone contacts when such resolution is within the capacity of the Organization’s volunteer workers; to refer those initiating contact to appropriate consenting community service when deemed necessary; and to transmit to appropriate sectors of constituent communities recommendations for the development of additional service agencies for alleviation of emerging human needs.

Basis of Presentation

The Organization’s financial statements have been prepared using the accrual basis of accounting in accordance with generally accepted accounting principles. Under Accounting Standards Codification (“ASC”) 958, the Organization is required to distinguish between contributions received for each net asset category in accordance with donor-imposed restrictions. The Organization is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions.

Net Assets Without Donor Restrictions – Net assets without donor restrictions are those assets presently available for use by the Organization at the discretion of the Board.

Net Assets With Donor Restrictions – Net assets with donor restrictions are those assets which are subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time, or with a donor-imposed restriction that stipulates that resources be maintained permanently, but permits the Organization to use up or expend part or all of the income (or other economic benefits) derived from the donated assets.

Furniture and Equipment

Furniture and equipment are stated at cost or, if acquired by gift, the fair market value at the date of the gift. The Organization’s capitalization policy calls for capitalizing and depreciating assets with a cost greater than \$1,000. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives on a straight-line basis. The estimated lives used in determining depreciation are five to seven years.

Contributed Services

Support arising from contributed services of volunteers has not been recognized in the financial statements.

Functional Allocation of Expenses

Functional expenses have been allocated between program services and supporting services based on an analysis of personnel time and space utilized for each activity. Certain management and general expenses have been allocated to specific programs in accordance with grantor agreements.

Personal Assistance Telephone Help, Inc. (PATH)
Notes to Financial Statements – Continued
June 30, 2019 and 2018

Note 1 – Nature of Operations and Significant Accounting Policies – Continued:

Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is not classified as a private foundation by the Internal Revenue Service.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain amounts reported in the financial statements and accompanying notes. Accordingly, the actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all cash and liquid investments with an initial maturity of three months or less to be cash equivalents.

Reclassifications

Certain accounts in the prior year financial statement have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Note 2 – Concentration of Credit Risk:

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of accounts receivable. The Organization's receivables are primarily from governmental and private agencies within Illinois.

Approximately 63% and 57% of the Organization's support for 2019 and 2018, respectively, came from grants from various state and local government agencies. The grants, either directly or indirectly, are subject to suitable and sufficient appropriation by the General Assembly and other governmental bodies and can be terminated. If a material reduction in the level of this support and revenue were to occur, it would have a significant effect on the operations of the Organization.

The Organization maintains cash balances at a single financial institution. Accounts at the institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. There are no uninsured amounts at June 30, 2019 and 2018.

Note 3 – Lines of credit:

The Organization had a line of credit with Commerce Bank for \$25,000. The agreement calls for regular monthly payments, including interest currently at 8.5%. The balance due on the line of credit was \$22,362 and \$12,165 at June 30, 2019 and 2018, respectively.

Personal Assistance Telephone Help, Inc. (PATH)
Notes to Financial Statements – Continued
June 30, 2019 and 2018

Note 3 – Lines of Credit – Continued:

The Organization also has a line of credit with CEFCU for \$65,000. The agreement calls for regular monthly payments, including interest currently at 5.25%. The balance due on the line of credit was \$65,000 and \$65,000 at June 30, 2019 and 2018, respectively.

Note 4 – Accounts Receivable:

Accounts receivable consists of the following at June 30:

	2019	2018
Federal Government Agencies	\$ 24,133	\$ 21,545
State of Illinois Agencies	96,915	155,495
East Central Illinois Area Agency on Aging	882	886
Town of Normal	5,900	12,300
City of Bloomington	6,345	4,128
McLean County	3,250	-
Other	41,258	40,432
	\$ 178,683	\$ 234,786

The Organization considers all receivables to be fully collectible. Accordingly, no allowance for doubtful accounts has been recorded. If amounts become uncollectible, they will be charged to operations when that determination is made.

Note 5 – Retirement Plan:

The Organization established an elective 401(k) deferred compensation plan March 1, 2014. The Plan includes discretionary matching of up to 100% of the first 3% per payroll of eligible compensation and discretionary contributions. Matching contributions are at the discretion of the Board of Directors and are determined at the beginning of the plan year. Employees are eligible to participate in this plan after one year of service. The Organization's contribution for the fiscal years ended June 30, 2019 and 2018 were \$ - 0 - and \$ - 0 -, respectively.

Note 6 – Operating Lease Commitments:

The Organization leases its office space from an unrelated third party. On November 1, 2019, the Organization entered into a written lease agreement which called for monthly lease payments of \$4,214 until the lease expires on October 31, 2024. As part of this same lease, the Organization leased fifteen parking spaces for \$525 per month. In addition to the monthly lease payment, the Organization paid a proportionate share of utilities and maintenance.

Total rent expense was \$47,196 and \$47,196 for the years ended June 30, 2019 and 2018, respectively.

Personal Assistance Telephone Help, Inc. (PATH)
Notes to Financial Statements – Continued
June 30, 2019 and 2018

Note 6 – Operating Lease Commitments – Continued:

Minimum future lease payments for the above leases are as follows:

Year Ended <u>June 30</u>	
2020	\$ 49,444
2021	50,568
2022	50,568
2023	50,568
2024	50,568

Note 7 – Direct Client Assistance:

	<u>2019</u>	<u>2018</u>
Revenue		
City of Bloomington EF	\$ 3,687	\$ 11,593
Town of Normal HERAP	6,808	11,960
FEMA	4,990	4,839
Specified support	9,730	13,309
EIS Early Intervention	<u>1,036</u>	<u>-</u>
Total revenue	\$ <u>26,251</u>	\$ <u>41,701</u>
Expenses		
Administrative salaries and benefits		
City of Bloomington EF	\$ -	\$ 476
Town of Normal HERAP	385	677
Supplies	21	-
Program Assistance		
EIS Early Intervention	1,402	-
City of Bloomington EF	3,687	11,117
Town of Normal HERAP	6,423	11,283
FEMA	5,100	4,494
Specified support	<u>8,882</u>	<u>13,351</u>
Total expenses	\$ <u>25,900</u>	\$ <u>41,398</u>

Personal Assistance Telephone Help, Inc. (PATH)
Notes to Financial Statements – Continued
June 30, 2019 and 2018

Note 8 – Uncertain Tax Positions:

Accounting principles generally accepted in the United States of America require the Organization's management evaluate tax positions taken by the Organization and recognize a tax liability if the Organization has taken an uncertain position that more than likely would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the Organization and has concluded that as of June 30, 2019, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Tax years prior to 2016 are closed.

Note 9 – Organization Liquidity:

The following reflects the Organization's financial assets as of June 30, 2019, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of June 30, 2019:

Financial assets	\$ 237,141
Less those unavailable for general expenditure within one year, due to:	
Donor restrictions	<u> -</u>
Financial assets available to meet cash needs	<u>\$ 237,141</u>

Note 10 – Financial Statement Presentation:

Certain amounts in the June 30, 2018 financial statements have been reclassified to conform to the June 30, 2019 presentation.

Note 11 – Subsequent Events:

No events have occurred subsequent to June 30, 2019, that require disclosure in these financial statements. Management has evaluated subsequent events through December 27, 2019 which is the date the financial statements were available to be issued.

Personal Assistance Telephone Help, Inc. (PATH)
Notes to Financial Statements – Continued
June 30, 2019 and 2018

Note 12 – IL AIRS (Illinois Alliance of Information and Referral Systems):

Statement of Financial Position
June 30,

	2019	2018
ASSETS		
Cash	\$ 17,282	\$ 18,506
Prepaid Expenses	110	60
Total assets	\$ 17,392	\$ 18,566
LIABILITIES AND NET ASSETS		
Accounts payable	\$ 160	\$ 60
Total liabilities	160	60
Net assets:		
Unrestricted	17,232	18,506
Total liabilities and net assets	\$ 17,392	\$ 18,566

Statement of Activities
For the Years Ended June 30,

	2019	2018
Public Support and Revenues:		
United Way contributions	575	-
Conference registration	\$ 8,030	\$ 2,160
Dues and membership	4,611	8,083
Total unrestricted public support and revenue	13,216	10,243
Expenses:		
Conference and meetings	8,956	7,199
Bank charges and fees	38	36
Supplies	506	494
Insurance	1,150	1,150
Business office	3,000	3,000
Telecommunications	600	600
Technology	240	240
Total expenses	14,490	12,719
Change in unrestricted net assets	\$ (1,274)	\$ (2,476)

SUPPLEMENTAL SCHEDULES

Personal Assistance Telephone Help, Inc. (PATH)
Statement of Program Revenues and Expenses
For the Year Ended June 30, 2019

	PATH Services						Support Services	
	Adult		2-1-1	Special Projects	Direct Client Assistance	Total Program Services	Management and General	Total Expenses
	Homeless	Protective Services						
Public Support and Revenue:								
2-1-1	\$ -	\$ -	\$ 302,817	\$ -	\$ -	\$ 302,817	\$ -	\$ 302,817
Public funding	-	-	-	-	-	-	-	-
Contribtuions	345	20	40,432	-	-	40,797	-	40,797
Promotion	-	-	46,285	-	-	46,285	-	46,285
East Central Illinois Area Agency	-	2,913	-	-	-	2,913	-	2,913
Other government agencies	199,755	348,202	39,000	34,296	26,251	647,504	-	647,504
Answering services	-	-	10,617	-	-	10,617	-	10,617
Seminars and directory revenue	-	-	6,930	-	-	6,930	-	6,930
Miscellaneous	23,111	1,519	4,119	-	-	28,749	-	28,749
Total public support and reve	<u>223,211</u>	<u>352,654</u>	<u>450,200</u>	<u>34,296</u>	<u>26,251</u>	<u>1,086,612</u>	<u>-</u>	<u>1,086,612</u>
Expenses:								
Salaries and benefits	\$ 135,215	\$ 314,676	\$ 296,118	\$ 33,345	\$ 385	\$ 779,739	\$ 28,599	\$ 808,338
Conferences and training	4,134	3,185	6,358	-	-	13,677	-	13,677
Advertising	-	-	-	-	-	-	-	-
Depreciation	1,682	2,962	4,648	-	-	9,292	-	9,292
Supplies	949	2,211	6,118	-	21	9,299	112	9,411
Insurance	-	3,274	3,017	-	-	6,291	-	6,291
Interest	-	-	1,658	-	-	1,658	7,021	8,679
Travel	58	9,537	25	-	-	9,620	38	9,658
Postage and printing	1,677	2,669	3,760	-	-	8,106	89	8,195
Professional Fees	2,618	3,000	3,480	-	-	9,098	1,758	10,856
Program Assistance	27,073	-	-	651	25,494	53,218	-	53,218
Occupancy	12,775	18,172	43,152	-	-	74,099	(8,223)	65,876
Miscellaneous	-	30	12,043	-	-	12,073	-	12,073
Membership	-	-	935	-	-	935	420	1,355
Equipment and repairs	-	-	-	-	-	-	-	-
Technology	40,033	18,560	46,583	366	-	105,542	-	105,542
Fundraising	-	-	-	-	-	-	-	-
Allocation of management and ge	-	11,499	18,315	-	-	29,814	(29,814)	-
Total expenses	<u>226,214</u>	<u>389,775</u>	<u>446,210</u>	<u>34,362</u>	<u>25,900</u>	<u>1,122,461</u>	<u>-</u>	<u>1,122,461</u>
Change in net Assets	<u>\$ (3,003)</u>	<u>\$ (37,121)</u>	<u>\$ 3,990</u>	<u>\$ (66)</u>	<u>\$ 351</u>	<u>\$ (35,849)</u>	<u>\$ -</u>	<u>\$ (35,849)</u>

This report includes reclassifications according to grant reporting specifications.

Personal Assistance Telephone Help, Inc. (PATH)
Statement of Program Revenues and Expenses
For the Year Ended June 30, 2018

	PATH Services					Support Services	Total Expenses
	Homeless	Adult Protective Services	2-1-1	Special Projects	Direct Client Assistance	Management and General	
Public Support and Revenue:							
2-1-1	\$ -	\$ -	\$ 249,789	\$ -	\$ -	\$ -	\$ 249,789
Public funding	-	-	-	-	-	-	-
Contribtuions	250	-	89,392	-	25	-	89,667
Promotion	-	-	38,206	-	-	-	38,206
East Central Illinois Area Agency	-	2,953	-	-	-	-	2,953
Other government agencies	191,375	358,430	38,500	33,887	41,676	-	663,868
Answering services	-	-	10,879	-	-	-	10,879
Seminars and directory revenue	-	-	5,575	-	-	-	5,575
Miscellaneous	38,036	410	6,978	-	-	-	45,424
Total public support and reve	<u>229,661</u>	<u>361,793</u>	<u>439,319</u>	<u>33,887</u>	<u>41,701</u>	<u>-</u>	<u>1,106,361</u>
Expenses:							
Salaries and benefits	\$ 141,959	\$ 305,815	\$ 281,844	\$ 32,092	\$ 1,153	\$ 26,504	\$ 789,367
Conferences and training	2,994	1,936	2,915	-	-	-	7,845
Advertising	495	-	90	-	-	201	786
Depreciation	1,692	3,050	1,808	-	-	-	6,550
Supplies	2,860	429	5,239	-	-	414	8,942
Insurance	-	1,982	4,604	-	-	42	6,628
Interest	-	-	-	-	-	5,446	5,446
Travel	109	10,882	74	-	-	168	11,233
Postage and printing	2,789	390	4,737	-	-	69	7,985
Professional Fees	1,803	1,977	3,924	-	-	1,635	9,339
Program Assistance	20,472	-	-	1,331	40,245	-	62,048
Occupancy	14,172	7,221	53,613	-	-	(8,220)	66,786
Miscellaneous	11	20	1,047	-	-	40	1,118
Membership	-	-	1,295	-	-	595	1,890
Equipment and repairs	-	-	150	-	-	-	150
Technology	40,410	2,495	35,748	407	-	-	79,060
Fundraising	-	-	9,099	-	-	-	9,099
Allocation of management and ge	<u>1,280</u>	<u>12,766</u>	<u>12,848</u>	<u>-</u>	<u>-</u>	<u>(26,894)</u>	<u>-</u>
Total expenses	<u>231,046</u>	<u>348,963</u>	<u>419,035</u>	<u>33,830</u>	<u>41,398</u>	<u>-</u>	<u>1,074,272</u>
Change in net Assets	<u>\$ (1,385)</u>	<u>\$ 12,830</u>	<u>\$ 20,284</u>	<u>\$ 57</u>	<u>\$ 303</u>	<u>\$ -</u>	<u>\$ 32,089</u>

This report includes reclassifications according to grant reporting specifications.