

CHRYSALIS SHELTER FOR VICTIMS OF
DOMESTIC VIOLENCE, INC.

Audited Financial Statements
and Supplementary Information

For the years ended June 30, 2018 and 2017

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Chrysalis Shelter for Victims of Domestic Violence, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Chrysalis Shelter for Victims of Domestic Violence, Inc. (a nonprofit organization), which comprise the statement 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.

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. 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 Chrysalis Shelter for Victims of Domestic Violence, Inc. 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.



INDEPENDENT AUDITOR'S REPORT, Continued

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses on pages 13 and 14 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 audit 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2019, on our consideration of Chrysalis Shelter for Victims of Domestic Violence, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of Chrysalis Shelter for Victims of Domestic Violence, Inc.'s 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 Chrysalis Shelter for Victims of Domestic Violence, Inc.'s internal control over financial reporting and compliance.



January 14, 2019

CHRYSLIS SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE, INC.

STATEMENTS OF FINANCIAL POSITION
June 30, 2018 and 2017

ASSETS

	<u>2018</u>	<u>2017</u>
Current assets:		
Cash	\$ 844,961	\$ 900,287
Grants and contracts receivable	310,859	202,013
Prepaid expenses	<u>45,401</u>	<u>11,263</u>
Total current assets	1,201,221	1,113,563
Property and equipment, net	4,420,190	4,595,453
Other assets	<u>11,500</u>	<u>11,500</u>
Total assets	<u>\$ 5,632,911</u>	<u>\$ 5,720,516</u>

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	\$ 107,670	\$ 26,225
Accrued expenses	<u>122,456</u>	<u>98,143</u>
Total current liabilities	230,126	124,368
Net assets:		
Unrestricted	5,223,691	5,364,090
Temporarily restricted	<u>179,094</u>	<u>232,058</u>
Total net assets	<u>5,402,785</u>	<u>5,596,148</u>
Total liabilities and net assets	<u>\$ 5,632,911</u>	<u>\$ 5,720,516</u>

See independent auditor's report and accompanying notes.

CHRYSALIS SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE, INC.

STATEMENT OF ACTIVITIES
For the year ended June 30, 2018

	Unrestricted	Temporarily Restricted	Total
Revenue, gains and other support:			
Grants and contracts revenue	\$ 1,913,342	\$ -	\$ 1,913,342
Contributions	511,569	79,495	591,064
Special events	487,949	-	487,949
Client fees	144,612	-	144,612
In-kind support	90,467	-	90,467
Other support and revenue	1,712	-	1,712
Total revenue, gains and other support	3,149,651	79,495	3,229,146
Net assets released from restrictions	132,459	(132,459)	-
Total revenue, gains and other support	3,282,110	(52,964)	3,229,146
Expenses:			
Program services	2,789,149	-	2,789,149
Management and general	354,937	-	354,937
Fund-raising	278,423	-	278,423
Total expenses	3,422,509	-	3,422,509
Change in net assets	(140,399)	(52,964)	(193,363)
Net assets, beginning of year	5,364,090	232,058	5,596,148
Net assets, end of year	\$ 5,223,691	\$ 179,094	\$ 5,402,785

See independent auditor's report and accompanying notes.

CHRYSLIS SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE, INC.

STATEMENT OF ACTIVITIES
For the year ended June 30, 2017

	Unrestricted	Temporarily Restricted	Total
Revenue, gains and other support:			
Grants and contracts revenue	\$ 1,606,984	\$ -	\$ 1,606,984
Contributions	538,491	97,500	635,991
Special events	484,198	-	484,198
In-kind support	170,540	-	170,540
Client fees	145,488	-	145,488
Other support and revenue	21,416	-	21,416
Total revenue, gains and other support	2,967,117	97,500	3,064,617
Net assets released from restrictions	45,129	(45,129)	-
Total revenue, gains and other support	3,012,246	52,371	3,064,617
Expenses:			
Program services	2,554,164	-	2,554,164
Management and general	305,852	-	305,852
Fund-raising	255,324	-	255,324
Total expenses	3,115,340	-	3,115,340
Change in net assets	(103,094)	52,371	(50,723)
Net assets, beginning of year, as reclassified	5,467,184	179,687	5,646,871
Net assets, end of year	\$ 5,364,090	\$ 232,058	\$ 5,596,148

See independent auditor's report and accompanying notes.

CHRYSLIS SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE, 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	\$ (193,363)	\$ (50,723)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	180,342	191,146
Deferred grant obligation	-	(16,662)
Changes in operating assets and liabilities:		
Bequest receivable	-	50,000
Grants and contracts receivable	(108,846)	160,815
Prepaid expenses	(34,138)	2,880
Other assets	-	(2,977)
Accounts payable	81,445	(5,335)
Accrued expenses	24,313	(50,917)
Total adjustments	143,116	328,950
Net cash (used in) provided by operating activities	(50,247)	278,227
Cash flows from investing activities:		
Purchases of property and equipment	(5,079)	(68,972)
Net cash used in investing activities	(5,079)	(68,972)
Cash flows from financing activities	-	-
Change in cash	(55,326)	209,255
Cash, beginning of year	900,287	691,032
Cash, end of year	\$ 844,961	\$ 900,287
<u>Supplemental schedule of noncash investing and financing activities:</u>		
Deferred grant obligation	\$ -	\$ 16,662

See independent auditor's report and accompanying notes.

CHRYSALIS SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2018 and 2017

1. Organization

Chrysalis Shelter for Victims of Domestic Violence, Inc. (the Organization) was organized as a nonprofit corporation under the laws of the State of Arizona on April 9, 1981. Its programs are designed to provide education, care and rehabilitation for women, children and men suffering from domestic violence. The Organization operates short-term residential facilities in Phoenix and long-term transitional facilities in Phoenix and Scottsdale, along with outpatient counseling services and community advocacy. The Organization's primary sources of support are contributions and federal and state financial assistance in the form of grants and contracts.

2. Summary of Significant Accounting Policies

Basis of Presentation and Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities. Revenue is recognized when earned and expenses are recognized when incurred.

Financial Statement Presentation

The Organization reports information regarding its financial position and activities according to three classes of net assets (unrestricted net assets, temporarily restricted net assets and permanently restricted net assets) based upon the existence or absence of donor-imposed restrictions.

- Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.
- Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. There are \$179,094 and \$232,058 in temporarily restricted net assets at June 30, 2018 and 2017, respectively.
- Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. There are no permanently restricted net assets at June 30, 2018 and 2017.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and nature of any donor restrictions. However, contributions that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Donated Services Materials and Facilities

Donated materials and facilities are valued at their fair market value. Donated services are recognized in the financial statements at their fair market value if the following criteria are met:

- The services require specialized skills and are provided by individuals possessing those skills.
- The services would typically need to be purchased if not donated.

Although the Organization utilizes the services of many outside volunteers, the fair value of these services is not recognized in the accompanying financial statements since they do not meet the criteria for recognition under accounting principles generally accepted in the United States of America.

See independent auditor's report.

CHRYSALIS SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2018 and 2017

2. Summary of Significant Accounting Policies, Continued

Cash

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2018 and 2017. Cash balances are maintained at various financial institutions. The Federal Deposit Insurance Corporation (FDIC) insures cash accounts at banks up to \$250,000 per institution. It is the opinion of management that the solvency of the referenced financial institutions is not of concern at this time. The Organization had \$143,085 and \$158,696 in cash in excess of FDIC limitations at June 30, 2018 and 2017, respectively.

Property and Equipment

Property and equipment is stated at cost or fair market value if donated. The costs of maintenance, repairs and minor renewals are charged to expense in the year incurred. When items are retired or disposed of, the cost and accumulated depreciation are removed from the accounts and any gain or loss is included in the statement of activities.

Property and equipment with an expected useful life of more than one year and an acquisition cost of \$1,000 or more per unit are capitalized and depreciated over the expected useful lives of the assets using the straight-line method of depreciation. All other equipment is expensed in the period it is acquired. Depreciation is calculated using the straight-line method over the estimated useful lives as follows:

Buildings and improvements	10 - 40 years
Furniture and equipment	5 - 15 years

Functional Expenses

The Organization allocates its expenses on a functional basis among its programs and support services. Expenses that can be identified with a specific program or support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated by other reasonable methods.

Income Taxes

The Organization is exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(c)(3) and from Arizona income tax laws under Arizona Revised Statute Section 43-1201(4). The Organization is classified as other than a private foundation under IRC Section 509(a)(1). There were no income taxes paid during the years ended June 30, 2018 and 2017.

The Organization's policy is to disclose or recognize income tax positions based on management's estimate of whether it is reasonable possible or probable, respectively, that a liability has been incurred for unrecognized tax positions. As of June 30, 2018, management is not aware of any uncertain tax positions that are potentially material. In addition, management is not aware of any matters which would cause the Organization to lose its tax-exempt status.

Advertising Costs

The cost of advertising is expensed when incurred or when the first advertising takes place. The Organization does not participate in direct-response advertising, which requires the capitalization and amortization of related costs.

See independent auditor's report.

CHRYSALIS SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2018 and 2017

2. Summary of Significant Accounting Policies, Continued

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

3. Grants and Contracts Receivable

Grants and contracts receivable consisted of the following at June 30,:

	2018	2017
Department of Public Safety	\$ 193,746	\$ 88,866
Department of Economic Security	53,383	55,910
Arizona Department of Health Services	23,602	-
City of Scottsdale	9,250	2,474
Other receivables	30,878	54,763
Total grants and contracts receivable	<u>\$ 310,859</u>	<u>\$ 202,013</u>

Uncollectible grants and contracts receivable are charged directly to expense when they are determined to be uncollectible. Use of this method does not result in a material difference from the valuation method required by accounting principles generally accepted in the United States of America. At June 30, 2018 and 2017, the balance of grants and contracts receivable included \$-0-over ninety days past due.

4. Property and Equipment

Property and equipment consisted of the following at June 30,:

	2018	2017
Land	\$ 224,941	\$ 224,941
Buildings and improvements	5,749,912	5,744,833
Furniture and equipment	284,794	284,794
Total property and equipment	6,259,647	6,254,568
Less accumulated depreciation	(1,839,457)	(1,659,115)
Property and equipment, net	<u>\$ 4,420,190</u>	<u>\$ 4,595,453</u>

5. Line of Credit

The Organization has a \$250,000 line of credit with Wells Fargo Bank. The line of credit bears interest on the unpaid balance at the bank's prime rate, which was 5% and 4.25% at June 30, 2018 and 2017, respectively. The note is collateralized by the Organization's grants and contracts receivable, and other rights to payment, inventory and property and equipment. The line of credit has a maturity of August 2019. There was no outstanding balance on the line of credit at June 30, 2018 and 2017.

See independent auditor's report.

CHRYSLIS SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2018 and 2017

6. Net Assets

Net assets at June 30, 2018 were available for the following purposes:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>
Nature of net assets:		
Unexpended	\$ 803,501	\$ 179,094
Investment in property and equipment	4,420,190	-
Total net assets	<u>\$ 5,223,691</u>	<u>\$ 179,094</u>

Net assets at June 30, 2017 were available for the following purposes:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>
Nature of net assets:		
Unexpended	\$ 768,637	\$ 232,058
Investment in property and equipment	4,595,453	-
Total net assets	<u>\$ 5,364,090</u>	<u>\$ 232,058</u>

7. Retirement Plan

The Organization has adopted the Chrysalis Shelter for Victims 401(k) Profit Sharing Plan and Trust (Plan) that allows all employees over the age of 21 to participate. The Organization may make contributions to the Plan, and participants will receive a pro rata allocation of the contribution based on the participant's compensation in relation to the total compensation of all qualifying participants. The Organization made contributions of \$17,709 and \$15,678 to the Plan during the years ended June 30, 2018 and 2017, respectively.

8. Special Events

Special event activity for the year ended June 30, 2018 consisted of:

	<u>Direct Expenses</u>			<u>Indirect Expenses</u>		<u>Net Revenue</u>	
	<u>Revenue</u>	<u>Donated Services and Materials</u>	<u>Rent</u>	<u>Other Direct Costs</u>	<u>Employee Costs</u>		<u>Other Indirect Costs</u>
Driving Out							
Domestic Violence	<u>\$ 487,949</u>	<u>\$ 42,540</u>	<u>\$ 24,694</u>	<u>\$ 56,731</u>	<u>\$ 25,008</u>	<u>\$ 4,384</u>	<u>\$ 334,592</u>

Special event activity for the year ended June 30, 2017 consisted of:

	<u>Direct Expenses</u>			<u>Indirect Expenses</u>		<u>Net Revenue</u>	
	<u>Revenue</u>	<u>Donated Services and Materials</u>	<u>Rent</u>	<u>Other Direct Costs</u>	<u>Employee Costs</u>		<u>Other Indirect Costs</u>
Driving Out							
Domestic Violence	<u>\$ 484,198</u>	<u>\$ 49,909</u>	<u>\$ 27,230</u>	<u>\$ 47,109</u>	<u>\$ 24,816</u>	<u>\$ 4,350</u>	<u>\$ 330,784</u>

See independent auditor's report.

CHRYSALIS SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS
For the years ended June 30, 2018 and 2017

8. Special Events, Continued

Special event expenses reported above for the years ended June 30, 2018 and 2017 include direct donor benefit costs and other expenses allocated to fundraising activities on the schedules of functional expenses.

9. Commitments

Leases

The Organization leases office equipment under two operating leases maturing in March 2021. The Organization also leases space for the special events that take place annually. Rent expense during the years ended June 30, 2018 and 2017 was \$24,694 and \$27,230, respectively.

Future minimum lease payments due under the equipment leases are:

<u>Year Ended June 30,</u>	
2019	\$ 9,664
2020	9,664
2021	7,248
	<u>\$ 26,576</u>

10. Concentrations

The Organization derives a significant portion of its support from grants and contracts for various programs. At June 30, 2018, two providers accounted for 83% of the Organization's grants and contracts receivable. These two providers accounted for 65% and 18% of grants and contracts receivable, respectively. At June 30, 2017, two providers accounted for 72% of the Organization's grants and contracts receivable. These two providers accounted for 44% and 28% of grants and contracts receivable, respectively. No other provider accounted for more than 10% of the Organization's grants and contracts receivable at June 30, 2018 and 2017.

During the year ended June 30, 2018, the Organization received approximately 71% of its grants and contacts revenue from three providers. These three providers accounted for 33%, 26% and 12% of grants and contacts revenue, respectively. During the year ended June 30, 2017, the Organization received approximately 88% of its grants and contracts revenue from four providers. These four providers accounted for 41%, 22%, 13% and 12% of grants and contracts revenue, respectively. No other provider accounted for more than 10% of the Organization's grants and contracts revenue during the years ended June 30, 2018 and 2017.

11. Subsequent Events

The Organization was unaware of any subsequent events as of January 14, 2019, the date the financial statements were available to be issued.

See independent auditor's report.

SUPPLEMENTARY INFORMATION

CHRYSLIS SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE, INC.

SCHEDULE OF FUNCTIONAL EXPENSES
For the year ended June 30, 2018

	Residential Services	Victim's Advocate	Program Services				Management and General	Fund-raising	Total Expenses	
			Transition	Outpatient Adults	PAC	Outpatient Children				Total
Payroll	\$ 895,333	\$ 241,651	\$ 128,444	\$ 145,550	\$ 136,915	23,037	\$ 1,570,930	\$ 161,076	\$ 195,545	\$ 1,927,551
Payroll taxes and employee benefits	243,462	57,008	36,073	39,524	24,506	8,795	409,368	41,071	49,860	500,299
Depreciation	100,128	2,130	44,717	7,099	5,324	1,775	161,173	19,169	-	180,342
Program supplies	84,954	16,370	12,407	14,880	289	106	129,006	32,020	-	161,026
Professional services	64,243	15,321	14,458	9,236	9,561	2,290	115,109	15,778	18,382	149,269
Special event direct donor benefit costs	73,663	15,187	10,642	11,972	10,442	2,059	123,965	-	-	123,965
In-kind expenses:										
Household goods	30,333	-	8,289	-	-	-	38,622	9,707	2,427	50,756
Services	3,635	10,522	17,150	472	347	120	32,246	2,369	-	34,615
Food	-	-	-	-	-	-	-	3,749	-	3,749
Other	-	1,248	100	-	-	-	1,347	-	-	1,347
Utilities	50,194	496	22,852	1,665	1,225	424	76,856	4,195	-	81,051
Telephone	17,856	6,658	7,168	2,772	2,081	719	37,254	14,240	-	51,494
Maintenance and repairs	17,205	328	11,728	931	710	245	31,147	7,208	-	38,355
Office expense	4,267	668	-	1,902	4,264	465	11,566	12,950	12,209	36,725
Insurance	13,694	1,292	2,842	1,550	1,550	517	21,445	4,392	-	25,837
Fees and licenses	9,620	784	1,728	1,708	936	281	15,057	10,535	-	25,592
Equipment rental	4,510	421	1,043	505	505	168	7,152	2,994	-	10,146
Travel	165	5,669	581	-	12	-	6,427	601	-	7,028
Bad debt	-	-	-	-	-	-	-	6,000	-	6,000
Miscellaneous	198	13	-	20	78	6	315	3,865	-	4,180
Dues and subscriptions	104	10	22	12	12	4	164	3,018	-	3,182
	<u>\$ 1,613,564</u>	<u>\$ 375,776</u>	<u>\$ 320,244</u>	<u>\$ 239,798</u>	<u>\$ 198,757</u>	<u>\$ 41,011</u>	<u>\$ 2,789,149</u>	<u>\$ 354,937</u>	<u>\$ 278,423</u>	<u>\$ 3,422,509</u>

Supplementary Information.
See independent auditor's report.

CHRYSLIS SHELTER FOR VICTIMS OF DOMESTIC VIOLENCE, INC.

SCHEDULE OF FUNCTIONAL EXPENSES

For the year ended June 30, 2017

	Program Services							Management and General	Fund-raising	Total Expenses
	Residential Services	Transition	Victim's Advocate	PAC	Outpatient Adults	Outpatient Children	Total			
Payroll	\$ 794,039	\$ 118,580	\$ 210,600	\$ 134,942	\$ 112,341	\$ 23,187	\$ 1,393,689	\$ 144,573	\$ 175,510	\$ 1,713,772
Payroll taxes and employee benefits	211,283	35,446	48,445	28,765	29,950	9,697	363,586	29,652	35,998	429,236
Depreciation	106,377	42,408	2,542	6,354	8,472	2,118	168,271	22,875	-	191,146
In-kind expenses:										
Household goods	49,518	45,701	-	-	-	-	95,219	16,170	7,885	119,274
Other	-	22,940	1,578	-	-	-	24,518	4,937	-	29,455
Services	3,622	1,207	243	488	663	169	6,392	10,303	-	16,695
Food	-	-	-	25	-	-	25	5,091	-	5,116
Special event direct donor benefit costs	73,834	11,312	14,213	12,023	10,450	2,416	124,248	-	-	124,248
Professional services	43,069	9,938	9,083	5,687	5,741	2,379	75,897	30,109	7,358	113,364
Program supplies	70,373	7,754	13,010	111	5,906	301	97,455	5,695	9,004	112,154
Utilities	45,923	22,516	565	1,393	1,894	483	72,774	4,772	-	77,546
Telephone	21,618	8,368	7,744	2,107	2,719	724	43,280	11,331	2,833	57,444
Maintenance and repairs	18,436	9,267	275	666	886	228	29,758	3,699	925	34,382
Office expense	5,658	836	1,102	3,506	1,827	470	13,399	7,245	5,825	26,469
Insurance	12,537	2,602	1,183	1,419	1,419	473	19,633	3,305	826	23,764
Fees and licenses	7,562	1,090	479	576	927	192	10,826	2,969	7,319	21,114
Travel	212	1,812	5,521	165	-	-	7,710	911	-	8,621
Equipment rental	4,463	926	421	505	505	168	6,988	843	-	7,831
Miscellaneous	278	173	12	14	14	5	496	1,372	945	2,813
Dues and subscriptions	-	-	-	-	-	-	-	-	896	896
	<u>\$ 1,468,802</u>	<u>\$ 342,876</u>	<u>\$ 317,016</u>	<u>\$ 198,746</u>	<u>\$ 183,714</u>	<u>\$ 43,010</u>	<u>\$ 2,554,164</u>	<u>\$ 305,852</u>	<u>\$ 255,324</u>	<u>\$ 3,115,340</u>

Supplementary Information.
See independent auditor's report.