

---

---

**CHILDREN, YOUTH & FAMILY SERVICES, INC.**

**Charlottesville, Virginia**

**FINANCIAL REPORT**

**JUNE 30, 2011**

**ROBINSON, FARMER, COX ASSOCIATES**

*A PROFESSIONAL LIMITED LIABILITY COMPANY    CERTIFIED PUBLIC ACCOUNTANTS*

---

---

CHARLOTTESVILLE    □    RICHMOND    □    FREDERICKSBURG    □    VERONA    □    CHRISTIANSBURG





CHILDREN, YOUTH & FAMILY SERVICES, INC.

Charlottesville, Virginia

FINANCIAL REPORT

JUNE 30, 2011

Table of Contents

---

	<u>Page</u>
Independent Auditors' Report.....	1
<b><i>Financial Statements:</i></b>	
Statement of Financial Position .....	2
Statement of Activities .....	3
Statement of Functional Expenses.....	4-5
Statement of Cash Flows .....	6
Notes to Financial Statements.....	7-14
<b><i>Other Supplementary Information:</i></b>	
Reconciliation of Statement of Functional Expenses to Grant Expenditures.....	15-16



# ROBINSON, FARMER, COX ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

A PROFESSIONAL LIMITED LIABILITY COMPANY

## INDEPENDENT AUDITORS' REPORT

**TO THE BOARD OF DIRECTORS  
CHILDREN, YOUTH & FAMILY SERVICES, INC.  
CHARLOTTESVILLE, VIRGINIA**

We have audited the accompanying statement of financial position of Children, Youth & Family Services, Inc. (a nonprofit organization) as of June 30, 2011, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Children, Youth & Family Services, Inc.'s management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Children, Youth & Family Services, Inc. as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Children, Youth & Family Services, Inc., taken as a whole. The other supplementary information section is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplementary information section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

*Robinson, Farmer, Cox Associates*  
Charlottesville, Virginia  
November 16, 2011

This page intentionally left blank

**- Financial Statements -**

CHILDREN, YOUTH & FAMILY SERVICES, INC.

Statement of Financial Position  
At June 30, 2011

Assets:	
Current assets:	
Cash and cash equivalents	\$ 763,790
Investments held for resale	272,482
Accounts and grants receivable	195,293
Pledges receivable	368,878
Prepaid expenses	<u>101</u>
Total current assets	1,600,544
Property and equipment:	
Land, buildings and equipment, at cost, less accumulated depreciation of \$167,758	<u>1,828,597</u>
Other assets:	
Restricted cash - Summer fund flow-through	<u>1,368</u>
Total assets	<u>\$ 3,430,509</u>
Liabilities:	
Current liabilities	
Accounts payable and accrued expenses	\$ 37,248
Accrued leave	17,543
Note payable - current	165,000
Summer fund flow-through payable	<u>1,368</u>
Total current liabilities	221,159
Noncurrent liabilities:	
Note payable	<u>310,000</u>
Total liabilities	<u>\$ 531,159</u>
Net Assets:	
Unrestricted:	
Operating	\$ 285,485
Designated for long-term purposes	272,482
Fixed assets	<u>1,828,597</u>
Total unrestricted	\$ 2,386,564
Temporarily restricted	<u>512,786</u>
Total net assets	<u>\$ 2,899,350</u>
Total liabilities and net assets	<u>\$ 3,430,509</u>

The accompanying notes to financial statements are an integral part of this statement.

CHILDREN, YOUTH & FAMILY SERVICES, INC.

Statement of Activities  
Year Ended June 30, 2011

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues:			
Grants	\$ -	\$ 1,244,189	\$ 1,244,189
United Way, Thomas Jefferson Area	-	45,465	45,465
Contract service revenues	81,096	-	81,096
Program service revenues	18,630	-	18,630
Special events	16,650	-	16,650
Contributions	311,509	1,400,005	1,711,514
Investment income	19,715	-	19,715
Other	8,793	-	8,793
Gain on disposal of property	639,291	-	639,291
Net assets released from restrictions:			
Satisfaction of program requirements	<u>2,584,775</u>	<u>(2,584,775)</u>	<u>-</u>
Total revenues	<u>\$ 3,680,459</u>	<u>\$ 104,884</u>	<u>\$ 3,785,343</u>
Expenses:			
Program services	\$ 1,432,841	\$ -	\$ 1,432,841
Management and general	82,175	-	82,175
Fundraising	<u>143,414</u>	<u>-</u>	<u>143,414</u>
Total expenses	<u>\$ 1,658,430</u>	<u>\$ -</u>	<u>\$ 1,658,430</u>
Change in net assets	\$ 2,022,029	\$ 104,884	\$ 2,126,913
Net assets, beginning of year	<u>364,535</u>	<u>407,902</u>	<u>772,437</u>
Net assets, end of year	<u>\$ 2,386,564</u>	<u>\$ 512,786</u>	<u>\$ 2,899,350</u>

The accompanying notes to financial statements are an integral part of this statement.

**CHILDREN, YOUTH & FAMILY SERVICES, INC.**

Statement of Functional Expenses  
Year Ended June 30, 2011

	Program Services			
	Runaway Services	Child Care Quality	Family Connections	Home Visiting
Salaries and Related Benefits:				
Salaries	\$ 133,597	\$ 258,519	\$ 101,543	\$ 219,948
Payroll taxes	10,519	19,936	8,157	17,143
Employee benefits	15,679	33,103	10,151	34,817
Total salaries and related benefits	\$ 159,795	\$ 311,558	\$ 119,851	\$ 271,908
Conferences	407	-	-	2,352
Insurance	1,446	3,145	2,342	2,482
Membership dues	109	607	817	6,127
Utilities	515	884	389	720
Office and postage	1,239	3,974	1,046	1,814
Professional and accounting fees	893	8,345	778	1,956
Program costs	33,141	69,524	3,756	400
Printing	117	4,399	635	922
Repairs/maintenance	2,522	4,526	2,041	3,634
Staff development	170	366	134	287
Telephone	2,119	3,271	1,582	3,444
Travel	1,593	1,288	491	3,317
Bank fees	-	-	-	68
Bad debts	-	-	-	-
Depreciation	-	-	-	-
Total expenses	\$ 204,066	\$ 411,887	\$ 133,862	\$ 299,431

The accompanying notes to financial statements are an integral part of this statement.

Program Services						
Star Kids	VOCA	Others	Total Programs	Management and General	Fundraising	Total
\$ 81,806	\$ 116,015	\$ 84,015	\$ 995,443	\$ 31,911	\$ 88,603	\$ 1,115,957
6,705	9,102	6,874	78,436	2,331	6,684	87,451
6,368	16,372	11,204	127,694	2,586	8,290	138,570
\$ 94,879	\$ 141,489	\$ 102,093	\$ 1,201,573	\$ 36,828	\$ 103,577	\$ 1,341,978
308	-	169	3,236	668	20	3,924
1,034	1,251	1,005	12,705	546	797	14,048
78	94	53	7,885	422	1,606	9,913
275	333	225	3,341	215	259	3,815
994	965	1,281	11,313	92	5,727	17,132
589	712	4,931	18,204	475	453	19,132
5,063	196	5,759	117,839	166	15,002	133,007
415	200	614	7,302	420	5,787	13,509
1,407	1,705	1,263	17,098	1,115	7,559	25,772
121	145	84	1,307	266	93	1,666
1,372	1,571	951	14,310	1,827	1,247	17,384
5,479	4,420	72	16,660	13	11	16,684
-	-	-	68	2,191	1,276	3,535
-	-	-	-	881	-	881
-	-	-	-	36,050	-	36,050
\$ 112,014	\$ 153,081	\$ 118,500	\$ 1,432,841	\$ 82,175	\$ 143,414	\$ 1,658,430

CHILDREN, YOUTH & FAMILY SERVICES, INC.

Statement of Cash Flows  
Year Ended June 30, 2011

---

Cash flows from operating activities:	
Change in net assets	\$ 2,126,913
Adjustment to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	36,050
Unrealized gains on investments	15,013
Changes in:	
Accounts and grants receivable	(95,317)
Pledges receivable	(247,983)
Prepaid expenses	(101)
Accounts payable and accrued expenses	23,247
Accrued leave	428
Summer fund flow-through payable	(601)
Net cash provided by (used in) operating activities	<u>\$ 1,857,649</u>
Cash flows from investing activities:	
Investments held for resale, net	\$ (230,450)
Sale of property and equipment	40,640
Purchase of property and equipment	<u>(1,754,597)</u>
Net cash provided by (used in) investing activities	<u>\$ (1,944,407)</u>
Cash flows from financing activities:	
Proceeds from note payable	<u>\$ 475,000</u>
Net cash provided by (used in) financing activities	<u>\$ 475,000</u>
Net change in cash and cash equivalents	\$ 388,242
Cash and cash equivalents at beginning of year	<u>376,916</u>
Cash and cash equivalents at end of year	<u><u>\$ 765,158</u></u>

The accompanying notes to financial statements are an integral part of this statement.

## CHILDREN, YOUTH & FAMILY SERVICES, INC.

Notes to Financial Statements  
At June 30, 2011

---

### NOTE 1 - PURPOSE AND FUNDING:

Children, Youth & Family Services, Inc. (CYFS) is a private, nonprofit social service agency located in Charlottesville, Virginia. The agency has been in continued existence since 1921. CYFS' mission is to ***"open doors to bright futures for kids."*** CYFS has many programs that focus on the mission stated above. These include, but are not limited to, programs aimed at improving the quality of child care resources; a home visiting program for new mothers at-risk for abusing/neglecting their newborn children; early learning programs to enhance preschoolers' skills; an emergency services/shelter program for homeless youth and those at-risk of running away; counseling for children who have been abused and/or neglected; and educational and support classes for parents. Programs are targeted to meet the needs of underserved populations in Central Virginia and to assist individuals who otherwise may not receive assistance to receive high quality, affordable, and accessible services.

Funding is primarily from grants from the City of Charlottesville, County of Albemarle, federal and state agencies, the United Way and through private contract and fundraising activities.

### NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES:

#### Basis of Accounting:

The financial statements of the Organization have been prepared on the accrual basis of accounting. Under the accrual method, revenues are recognized in the period in which they are earned, while expenses are recognized in the accounting period in which the related liability is incurred.

#### Financial Statement Presentation:

Revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

*Unrestricted Net Assets* - Net assets not subject to donor-imposed restrictions. At June 30, 2011 the Organization had Unrestricted Net Assets of \$2,386,564.

*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. At June 30, 2011 the Organization had Temporarily Restricted Net Assets of \$512,786.

*Permanently Restricted Net Assets* - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. At June 30, 2011 the Organization did not have any Permanently Restricted Net Assets.

## CHILDREN, YOUTH & FAMILY SERVICES, INC.

Notes to Financial Statements  
At June 30, 2011 (continued)

---

### **NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**

#### Property and Equipment:

Property, equipment and improvements to property are recorded at cost or if donated at fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Buildings and improvements have an estimated useful life of thirty years and equipment lives range from 3 to 10 years.

Equipment purchases are treated as expenditures in the program utilizing the equipment. With the exception of expendable items, purchases in excess of \$250 are capitalized.

Depreciation expense totaled \$36,050 for the year ended June 30, 2011.

#### 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 and disclosures. Accordingly, actual results could differ from those estimates.

#### Vacation/Sick Leave:

The Organization records vacation leave, not to exceed five days, for employees, 90 days after hiring. Payment of vested unused vacation pay is subject to Board of Directors approval. Unused sick leave is not paid upon termination. The amount of the accrued vacation leave was \$17,543 at June 30, 2011.

#### Advertising Costs:

Advertising costs are expensed when incurred.

#### Revenue Recognition:

The Organization utilizes grant accounting for governmental grants received for specific programs. This accounting recognizes grant revenue to the extent of grant expenditures paid. Grant revenues received but not expended are reported as deferred revenue. Other revenues are recognized when earned.

#### Contributions:

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The Organization reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

## CHILDREN, YOUTH & FAMILY SERVICES, INC.

Notes to Financial Statements  
At June 30, 2011 (continued)

---

### **NOTE 3 - CASH AND INVESTMENTS:**

For the purposes of reporting cash flows, cash and cash equivalents consists of cash on hand and in banks, money market funds, certificates of deposit, and investments maturing in three months or less.

All cash in bank are in federally insured accounts. This coverage extends to \$250,000 per entity. The Organization had \$534,797 of uninsured bank balances at June 30, 2011.

Investments consist of pooled funds held by the Charlottesville Area Community Foundation and are recorded at fair market value. The investments have been designated by the Board of Directors for long-term purposes. The market value is \$272,482 and the cost basis of investments is \$257,469 at June 30, 2011.

### **NOTE 4 - ACCOUNTS AND GRANTS RECEIVABLE:**

Accounts and grants receivable are recorded when the service has been performed or the grant period has commenced.

Accounts and grants receivable consist of the following:

Commonwealth of Virginia	\$	104,558
Department of Criminal Justice Services		8,834
Child Development Resources		7,857
RHY Grant		13,343
Smart Beginnings - CCQ VECF		2,476
VTSF/Star Kids		17,325
V.A.C.C.R.R.N.		24,654
United Way Thomas Jefferson Area		12,270
Others		5,949
Subtotal	\$	<u>197,266</u>
Less: Allowance for uncollectibles		<u>(1,973)</u>
Net accounts and grants receivable	\$	<u><u>195,293</u></u>

There are no significant concentrations of credit risk arising from receivables. Receivables are written off when they are deemed uncollectible by management. The allowance for uncollectibles is an estimate based on the expected collection of receivables. Receivables are deemed delinquent when 31 or more days have elapsed from the billing date.

**CHILDREN, YOUTH & FAMILY SERVICES, INC.**

Notes to Financial Statements  
 At June 30, 2011 (continued)

---

**NOTE 5 - PROPERTY AND EQUIPMENT:**

Property and equipment consist of the following:

Land	\$	778,230
Building and improvements		885,438
Equipment		122,983
Furniture and fixtures		175,252
Vehicles		<u>34,452</u>
Total	\$	1,996,355
Accumulated depreciation		<u>(167,758)</u>
Net property and equipment	\$	<u><u>1,828,597</u></u>

**NOTE 6 - GRANTS:**

The Organization received a significant portion of its revenue from various grants. The more significant grants and the funding sources for the year are detailed below:

<u>Program</u>	<u>Funding Source</u>	<u>Year Ended June 30, 2011</u>
Star Kids	Commonwealth of Virginia - Virginia Tobacco Settlement Foundation	\$ 62,720
Runaway Services	U.S. Dept. of Health and Human Services	180,036
Healthy Families	Commonwealth of Virginia	92,741
Various	City of Charlottesville	130,516
Various	County of Albemarle	94,604
Child Care Quality	Virginia Early Childhood Foundation	15,000
Various	United Way, Thomas Jefferson Area	45,465
Family Connections	Commonwealth of Virginia	60,000
Child Care Quality	V.A.C.C.R.R.N.	21,655
Child Care Quality	Child Development Resources	53,734
Child Care Quality	Commonwealth of Virginia	195,437
V.O.C.A.	Commonwealth of Virginia	78,239
V.O.C.A.	Department of Criminal Justice Services	38,515

**CHILDREN, YOUTH & FAMILY SERVICES, INC.**

Notes to Financial Statements  
At June 30, 2011 (continued)

---

**NOTE 7 - INVESTMENT INCOME:**

A summary of investment return on the investments held by CYFS follows:

	<u>Year Ended</u> <u>June 30, 2011</u>
Interest income	\$ 3,402
Income on investments	1,300
Unrealized gains on investment pool from the Charlottesville-Area Community Foundation	<u>15,013</u>
Total	<u>\$ 19,715</u>

**NOTE 8 - ALLOCATION OF SHARED EXPENSES:**

The Organization allocates shared expenses between the various programs. These shared expenses include secretarial and bookkeeping support services, rent, telephone, insurance and equipment maintenance. Those expenses which relate directly to a particular program are charged directly to the program.

**NOTE 9 - RETIREMENT PLAN:**

Prior to January 1, 1997, the Organization terminated its defined contribution retirement plan which covered a small group of full-time, salaried employees. Employees may contribute to a tax sheltered annuity plan under Section 403(b) of the Internal Revenue Code. The Organization matches employee contributions at a 10% match rate per pay period to a maximum of \$250 per year. Match contributions to the plan totaled \$2,855 for the year ended June 30, 2011. Employee contributions to the plan totaled \$41,570 for the year ended June 30, 2011.

**NOTE 10 - INCOME TAXES:**

The Organization is a non-profit entity which is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3), and comparable state law.

**NOTE 11 - COMMITMENTS AND CONTINGENCIES:**

Federal programs in which the Organization participates may be subject to compliance testing by the funding federal agency. Such compliance tests could result in disallowed expenditures charged to the grant program.

**NOTE 12 - CONTRIBUTED SERVICES:**

The Organization has received contributed services in the form of volunteers utilized for programs and various repairs and maintenance activities. The value of these hours has not been recognized in the financial statements. The fair value of these services has not been measured.

**CHILDREN, YOUTH & FAMILY SERVICES, INC.**

Notes to Financial Statements  
At June 30, 2011 (continued)

---

**NOTE 13 - RESTRICTED ASSETS:**

Net assets were released from grantor restrictions by incurring expenditures satisfying the restricted purpose of the grants.

	<u>Year Ended June 30, 2011</u>
Runaway Services Program	\$ 194,682
Child Care Quality	359,674
Family Connections	89,065
Home Visiting	280,089
Star Kids	92,292
VOCA	148,267
Advancement	1,316,053
Others	104,653
Total	<u>\$ 2,584,775</u>

Temporarily restricted assets consist of unexpended funds for the following:

Advancement	\$ 509,181
Promise Neighborhood	1,646
Partnership for Children	1,201
Runaway Shelter	539
Board	219
Total	<u>\$ 512,786</u>

**NOTE 14 - DESIGNATED ASSETS:**

The Board has designated its investments held by the Charlottesville Area Community Foundation for long-term purposes. These investments are designated as follows:

Endowment type purpose	\$ 58,808
Keasley fund	9,793
Jefferson fund - Board Endowment	203,881
Total	<u>\$ 272,482</u>

**CHILDREN, YOUTH & FAMILY SERVICES, INC.**

Notes to Financial Statements  
At June 30, 2011 (continued)

**NOTE 15 - FAIR VALUE MEASUREMENTS:**

Fair value for investments are determined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. The three-level fair value hierarchy prioritizes the inputs used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs to measure fair value are as follows:

- Level 1 - Quoted prices in active markets for identical assets or liabilities.
- Level 2 - Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The Organization is providing the following information related to its investments:

<b>Fair Value Measurements at Reporting Date Using</b>				
	<b>June 30, 2011</b>	<b>Quoted Prices in Active Markets for Identical Assets (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>
Investment pool	\$ 272,482	\$ -	\$ -	\$ 272,482
Total	<u>\$ 272,482</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 272,482</u>

The Level 3 assets represent amounts invested in Charlottesville Area Community Foundation's (CACF) investment pool. The valuation of this investment is based upon the inputs used by CACF to value the underlying assets. The following table provides further details of the Level 3 fair value measurements.

	<b>Investment Pool June 30, 2011</b>
Beginning Balance	\$ 57,045
Contributions	200,000
Withdrawals	(76)
Dividends and interest	1,300
Realized and unrealized gains	15,013
Administration fees	(800)
Ending Balance	<u>\$ 272,482</u>

## CHILDREN, YOUTH & FAMILY SERVICES, INC.

Notes to Financial Statements  
At June 30, 2011 (continued)

---

### **NOTE 16 - PLEDGES RECEIVABLE:**

The Organization obtained pledges during the 2008-2010 Capital Campaign. Unconditional pledges to give at June 30, 2011 are as follows:

Receivable in less than one year	\$ 145,350
Receivable in one to five years	<u>252,050</u>
Total pledges receivable	\$ 397,400
Less unamortized discounts	(2,707)
Less allowance for uncollectible receivables	<u>(25,815)</u>
Net pledges receivable at June 30, 2011	<u><u>\$ 368,878</u></u>

Long term pledges receivable are recognized at fair value, using present value techniques and discount rates that ranged from 0.375% to 1.500% in 2011.

### **NOTE 17 - NOTE PAYABLE:**

On April 25, 2011, the Organization entered into a note payable in connection with the purchase of the High Street property. The note payable of \$475,000 shall bear no interest. The note shall be paid in full no later than April 24, 2013. The Organization has decided to pay installments, versus one payment in 2013, leading to the current portion of the note payable, \$165,000, AND the non-current installments of \$310,000, on the statement of financial position.

### **NOTE 18 - DATE OF MANAGEMENT REVIEW:**

In preparing these financial statements, management of the Organization has evaluated events and transactions for potential recognition or disclosure through November 16, 2011, the date the financial statements were available to be issued.

**- Other Supplementary Information -**

CHILDREN, YOUTH & FAMILY SERVICES, INC.

Reconciliation of Statement of Functional Expenses to Grant Expenditures  
Year Ended June 30, 2011

	Program Services			
	Runaway Services	Child Care Quality	Family Connections	Home Visiting
Salaries and Related Benefits:				
Salaries	\$ 133,597	\$ 258,519	\$ 101,543	\$ 219,948
Payroll taxes	10,519	19,936	8,157	17,143
Employee benefits	15,679	33,103	10,151	34,817
Total salaries and related benefits	\$ 159,795	\$ 311,558	\$ 119,851	\$ 271,908
Conferences	407	-	-	2,352
Insurance	1,446	3,145	2,342	2,482
Membership dues	109	607	817	6,127
Utilities	515	884	389	720
Office and postage	1,239	3,974	1,046	1,814
Professional and accounting fees	893	8,345	778	1,956
Program costs	33,141	69,524	3,756	400
Printing	117	4,399	635	922
Repairs/maintenance	2,522	4,526	2,041	3,634
Staff development	170	366	134	287
Telephone	2,119	3,271	1,582	3,444
Travel	1,593	1,288	491	3,317
Bank fees	-	-	-	68
Bad debts	-	-	-	-
Depreciation	-	-	-	-
Total statement of functional expenses	\$ 204,066	\$ 411,887	\$ 133,862	\$ 299,431
Add:				
Grant expenditures netted for financial statement purposes:				
Occupancy	\$ 610	\$ 1,150	\$ 711	\$ 1,681
Grant administration fees	-	-	-	-
Fixed assets capitalized	1,100	950	900	800
Total grant expenditures	\$ 205,776	\$ 413,987	\$ 135,473	\$ 301,912

Program Services							
Star Kids	VOCA	Others	Total Programs	Management and General	Fundraising	Total	
\$ 81,806	\$ 116,015	\$ 84,015	\$ 995,443	\$ 31,911	\$ 88,603	\$ 1,115,957	
6,705	9,102	6,874	78,436	2,331	6,684	87,451	
6,368	16,372	11,204	127,694	2,586	8,290	138,570	
\$ 94,879	\$ 141,489	\$ 102,093	\$ 1,201,573	\$ 36,828	\$ 103,577	\$ 1,341,978	
308	-	169	3,236	668	20	3,924	
1,034	1,251	1,005	12,705	546	797	14,048	
78	94	53	7,885	422	1,606	9,913	
275	333	225	3,341	215	259	3,815	
994	965	1,281	11,313	92	5,727	17,132	
589	712	4,931	18,204	475	453	19,132	
5,063	196	5,759	117,839	166	15,002	133,007	
415	200	614	7,302	420	5,787	13,509	
1,407	1,705	1,263	17,098	1,115	7,559	25,772	
121	145	84	1,307	266	93	1,666	
1,372	1,571	951	14,310	1,827	1,247	17,384	
5,479	4,420	72	16,660	13	11	16,684	
-	-	-	68	2,191	1,276	3,535	
-	-	-	-	881	-	881	
-	-	-	-	36,050	-	36,050	
\$ 112,014	\$ 153,081	\$ 118,500	\$ 1,432,841	\$ 82,175	\$ 143,414	\$ 1,658,430	
\$ 1,179	\$ 516	\$ 223	\$ 6,070	\$ 161	\$ 335	\$ 6,566	
-	-	4,600	4,600	-	-	4,600	
1,160	-	-	4,910	2,250	86,327	93,487	
\$ 114,353	\$ 153,597	\$ 123,323	\$ 1,448,421	\$ 84,586	\$ 230,076	\$ 1,763,083	

This page intentionally left blank