

**POTRERO HILL  
NEIGHBORHOOD HOUSE, INC.  
(A NON-PROFIT CORPORATION)  
AUDITED FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED JUNE 30, 2020**

**Tang & Lee, LLP**  
Certified Public Accountants

**POTRERO HILL NEIGHBORHOOD HOUSE, INC.**

**(A NON-PROFIT CORPORATION)**

TABLE OF CONTENTS

JUNE 30, 2020

---

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of financial position	3
Statement of activities and changes in net assets	4
Statement of cash flows	5
Notes to financial statements	6 - 14
SUPPLEMENTAL INFORMATION	
Statement of functional expenses	15

---

## **INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Potrero Hill Neighborhood House, Inc.  
San Francisco, CA

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of **POTRERO HILL NEIGHBORHOOD HOUSE, INC. (A NON-PROFIT CORPORATION)** which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements. The prior year summarized comparative information has been derived from the Organization's June 30, 2019 financial statements and, in our report dated August 28, 2020, we expressed an unmodified opinion on those 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 the 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 risk 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 assessing the appropriateness 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 Potrero Hill Neighborhood House, Inc. as of June 30, 2020, and its statement of activities and changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

***Other Matters***

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The statement of functional expenses on pages 15 is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

*Tang & Lee, LLP*

Burlingame, California  
May 6, 2021

POTRERO HILL NEIGHBORHOOD HOUSE, INC  
( A NON-PROFIT CORPORATION )  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED JUNE 30, 2020

	Without Donor Restrictions	With Donor Restrictions	2020	2019
<b><u>ASSETS</u></b>				
Current Assets				
Cash	\$ 160,510	\$ 27,144	\$ 187,654	\$ 71,976
Grants receivable	72,882	-	72,882	64,845
Other current assets	-	-	-	243
Total current assets	<u>233,392</u>	<u>27,144</u>	<u>260,536</u>	<u>137,064</u>
Fixed Assets				
Building	1,786,409	-	1,786,409	1,786,409
Equipment	213,474	-	213,474	213,474
Improvement	109,990	-	109,990	109,990
Less: accumulated depreciation	(2,015,970)	-	(2,015,970)	(1,978,162)
Total fixed assets	<u>93,903</u>	<u>-</u>	<u>93,903</u>	<u>131,711</u>
Other Assets				
Loan charges	17,461	-	17,461	17,461
Less: accumulated amortization	(17,461)	-	(17,461)	(9,942)
Total other assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,520</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 327,295</u></b>	<b><u>\$ 27,144</u></b>	<b><u>\$ 354,439</u></b>	<b><u>\$ 276,295</u></b>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
Current Liabilities				
Cash overdraft	\$ -	\$ -	\$ -	\$ 5,702
Accounts payable	27,618	-	27,618	34,714
Line of credit from bank	46,686	-	46,686	46,659
Accrued payroll taxes and accrued expenses	31,479	-	31,479	1,300
Paycheck protection program loan	112,800	-	112,800	-
Advance from key employee	19,822	-	19,822	19,822
Total current liabilities	<u>238,405</u>	<u>-</u>	<u>238,405</u>	<u>108,197</u>
Long-Term Liabilities				
Note payable	350,000	-	350,000	350,000
Total long-term liabilities	<u>350,000</u>	<u>-</u>	<u>350,000</u>	<u>350,000</u>
Total liabilities	588,405	-	588,405	458,197
Net Assets				
Without donor restrictions	(261,110)	-	(261,110)	(253,878)
With donor restrictions	-	27,144	27,144	71,976
Total net assets	<u>(261,110)</u>	<u>27,144</u>	<u>(233,966)</u>	<u>(181,902)</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 327,295</u></b>	<b><u>\$ 27,144</u></b>	<b><u>\$ 354,439</u></b>	<b><u>\$ 276,295</u></b>

The accompanying notes are an integral part of these financial statements.

POTRERO HILL NEIGHBORHOOD HOUSE, INC  
(A NON-PROFIT CORPORATION )  
STATEMENT OF ACTIVITIES AND CHANGES OF NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2020

	Without Donor Restrictions	With Donor Restrictions	2020 Total	2019 Total
<u>SUPPORT AND REVENUES</u>				
Grants	\$ 551,855	\$ -	\$ 551,855	\$ 535,501
Foundation and Donations	12,640	-	12,640	19,631
Building use fees	251,248	-	251,248	309,131
Fundraising	57,000	-	57,000	51,711
Other income	1,410	-	1,410	1,106
Net assets released from restrictions	44,832	(44,832)	-	-
Total support and revenues	918,985	(44,832)	874,153	917,080
<u>EXPENSES</u>				
Program services	562,413	-	562,413	545,559
Management and general	240,400	-	240,400	252,513
Fundraising	123,404	-	123,404	208,685
Total expenses	926,217	-	926,217	1,006,757
CHANGES IN NET ASSETS	(7,232)	(44,832)	(52,064)	(89,677)
NET ASSETS, beginning of year	(253,878)	71,976	(181,902)	(92,225)
NET ASSETS, end of year	\$ (261,110)	\$ 27,144	\$ (233,966)	\$ (181,902)

The accompanying notes are an integral part of these financial statements.

**POTRERO HILL NEIGHBORHOOD HOUSE, INC**  
**( A NON-PROFIT CORPORATION )**  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2020

	<u>2020</u>	(Summarized) <u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase/(Decrease) in net assets	\$ (52,064)	\$ (89,677)
Adjustments to reconcile the change in net assets to net cash provided (used) by operating activities:		
Depreciation & Amortization	37,808	54,466
(Increase) decrease in:		
Grants receivable	(8,037)	33,125
Other current assets	243	590
Loan charges	7,519	-
Increase (decrease) in:		
Accounts payable	(7,095)	7,480
Accrued payroll taxes and accrued expenses	<u>30,179</u>	<u>(3,469)</u>
Net cash provided (used) by operating activities	8,553	2,515
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>	<u>-</u>	<u>-</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Cash overdraft	(5,702)	1,184
Increase (decrease) in line of credit from bank	27	4,008
Paycheck protection program loan	<u>112,800</u>	<u>-</u>
Net cash provided (used) by financing activities	107,125	5,191
<b>NET INCREASE/(DECREASE) IN CASH</b>	<u>115,678</u>	<u>7,706</u>
<b>CASH</b>		
Beginning of year	<u>71,976</u>	<u>64,270</u>
End of year	<u>\$ 187,654</u>	<u>\$ 71,976</u>
Cash paid for interests	<u>\$ 22,750</u>	<u>\$ 21,000</u>

The accompanying notes are an integral part of these financial statements.

**POTRERO HILL NEIGHBORHOOD HOUSE, INC.**  
**(A NON-PROFIT CORPORATION)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

---

**NOTE A – NATURE OF ORGANIZATION**

**Organization**

Potrero Hill Neighborhood House, Inc. (“the Organization”) was incorporated in 1956 pursuant to the General Non-Profit Corporation Law of the State of California. The Organization’s primary purpose is to provide substance abuse services, employment guidance, educational services after classes and summer camp activities to youngsters. Due to cost and budget analysis, the management and the Board have terminated social development program for handicapped and senior adults on March 31, 2018.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting and Presentation**

The accompanying financial statements are prepared on the accrual basis of accounting, whereby expenditures are recorded when the liabilities are incurred and revenues are recorded when earned. The Organization prepares its financial statements to focus on the Organization as a whole and to present net assets and revenues, expenses, gains and losses classified based on the existence of imposed restrictions. In accordance to ASU 2016-14, net assets and changes therein are classified as follows:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization’s management and the board of directors.

**Net assets with donor restrictions:** Net assets that are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

**Revenue Recognition**

Donations of assets other than cash are recorded at their fair value. Donations of cash and other assets are recognized when the donor makes an unconditional promise to give to the



**POTRERO HILL NEIGHBORHOOD HOUSE, INC.**  
**(A NON-PROFIT CORPORATION)**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

---

Organization. Donations that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the donations are recognized. All other donor-restricted donations are reported as increases in net assets with donor restrictions depending on the nature of the restriction. When restrictions expire or are met by the Organization, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Grants received that require the Organization to perform services are recorded as income when the services are performed.

### **Use of 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 disclosures 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.

### **2019 Financial Information**

The financial statements include certain prior year summarized comparative information in total but not by net assets class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2019 from which the summarized information was derived.

### **Cash and Equivalents**

Cash and equivalents consist of amounts held with banks, highly liquid money market funds and other short-term investments with original maturities of 90 days or less.

### **Fixed Assets**

1) Land, Building and Improvements--The land and buildings located on DeHaro and Carolina streets were donated in October 1920 and January 1928, respectively. The fair value of these properties at the date of donation was not determined; therefore, the value

**POTRERO HILL NEIGHBORHOOD HOUSE, INC.**  
**(A NON-PROFIT CORPORATION)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

---

of the properties- \$263,000- is based on the full cash value shown on the 1973-74 property assessment.

Since that time, improvements have been made from grants received from the City and County of San Francisco, as supplied by HUD and the Environment Commission.

**2) Computers and Equipment**

Equipment is depreciated over its estimated useful life on a straight-line basis and is charged to the related program activity.

In certain situations, the Organization acquires computers and other equipment utilizing specific grant funds. Such purchases are expensed upon acquisition. The effect of such expensing on the Organization's net assets is not material.

Depreciation is computed using the straight-line method over the estimated useful lives of these assets as follows:

	<u>Lives In Years</u>
Buildings and improvements	20
Equipment	5
Furniture	7

**Loan Charges**

A new loan was obtained on April 10, 2018. As a result, a new loan charge in the amount of \$17,461 is amortized over 23 months periods on a straight-line basis. As of June 30, 2020, the balance was fully amortized.

**Functional Expense Allocations**

The costs of providing program services of the Organization have been summarized on a functional basis. Certain costs, not directly attributable to a particular program, have been allocated among all other programs, general and support services based upon service statistics and estimates made by the Organization's management.

**Employee Retirement Plan**

The Organization has a 403(b) tax-deferred annuity retirement plan, which is funded by contributions from its employee. The Organization has no liability for the administration

**POTRERO HILL NEIGHBORHOOD HOUSE, INC.**  
**(A NON-PROFIT CORPORATION)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

---

or payment of benefits of the plan and, accordingly, the present value of the related vested benefits is not reflected in these financial statements.

**Income Tax Status and Accounting for Uncertain Tax Positions**

The Organization is exempt from income tax under IRC section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Organization has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Organization has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

The Organization's tax returns are subject to examination by Federal taxing authorities for a period of three years from the date they are filed and a period of four years for California taxing authorities.

**Fair Value Measurements**

GAAP provide guidance on how fair value should be determined when financial statement elements are required to be measured at fair value. Valuation techniques are ranked in three levels depending on the degree of objectivity of the inputs used with each level:

Level 1 inputs - quoted prices in active markets for identical assets.

Level 2 inputs - quoted prices in active or inactive markets for the same or similar assets.

Level 3 inputs - estimates using best information available when there is little or no market.

The Organization is required to measure contributions at fair value in accordance with GAAP.

**Subsequent Events**

The management of the Organization has reviewed the results of operations and evaluated subsequent events for the period of time from its year ended June 30, 2020 through May 6, 2021, the date the financial statements were available to be issued.

**NOTE C – GRANTS RECEIVABLE FROM COST REIMBURSEMENT CONTRACTS**

The Organization receives a substantial portion of its funds under several cost reimbursement contracts with government agencies. These contracts provide for the

**POTRERO HILL NEIGHBORHOOD HOUSE, INC.**  
**(A NON-PROFIT CORPORATION)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

---

reimbursement of qualifying costs at either the time or the costs are incurred shortly thereafter. The amounts due under the cost reimbursement contracts at June 30, 2020 were \$72,882.

**NOTE D – LOAN CHARGES**

Loan charges were incurred when the Organization obtained a new loan. As of June 30, 2020, total amount of loan charges was \$17,461. \$7,520 was amortized for the year ended June 30, 2020.

**NOTE E – LINE OF CREDIT FROM BANK**

The Organization has secured a business line of credit of \$50,000 from Wells Fargo Bank. The Line of Credit is currently at a rate equal to 12.50% in annual interest rate. As of June 30, 2020, the total balance was \$46,686 that included interest charges.

**NOTE F – ADVANCE FROM KEY EMPLOYEE**

This is an advance that the key employee, forgone to pay himself when the Organization faced difficulties over finance. As of June 30, 2020, this amount had reached to \$19,822, which has not yet been paid to that key employee.

**NOTE G – NOTE PAYABLE**

On April 10, 2018, the Organization has obtained an increase in short-term loan from a private trust, the total note amount is \$350,000. The note is secured by the deed of trust on property located at 824 Carolina Street, San Francisco, CA 94107 and, calls for a new monthly interest payment of \$1,750 only, starting from June 01, 2018 to May 01, 2020. The interest rate is at 6% per year, and the term of the loan is over 23 months. The principal and any accrued interest would be matured and paid in full on May 01, 2020. The due date for the principal and accrued interest has been extended to next year.

The following is a schedule of interest payments after June 30, 2020:

<u>Year ending June 30,</u>	<u>Amount</u>
2021	17,500
Total	<u>\$ 17,500</u>

**POTRERO HILL NEIGHBORHOOD HOUSE, INC.**  
**(A NON-PROFIT CORPORATION)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

---

**NOTE H – SIGNIFICANT GRANTORS AND CONCENTRATION OF RISK**

During the year ended June 30, 2020, approximately 60% of revenues came from the local and state governmental agencies. The operation of these programs at present levels is dependent upon continued funding from the local governmental agencies. In addition, the Organization depends on the availability of individual clients ranging from youth to adult under cost reimbursement contracts with governmental agencies (as described in Note C).

The Organization is potentially subject to the risk from concentration of government funding.

**NOTE I – AVAILABILITY AND LIQUIDITY**

This presentation is required by the newly adopted ASU 2016-14 which is effective for annual financial statements issued for fiscal years beginning after December 15, 2017. The following represents the Organization’s financial assets as of June 30, 2020:

Financial assets at year end:	
Cash	\$ 187,654
Grant receivable	<u>72,882</u>
Total financial assets	260,536
Less amounts not available to be used within one year:	
Net assets with donor restrictions	<u>27,144</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 233,392</u>

The Organization’s goal is generally to maintain financial assets to meet 90 days of operating expenses. As of June 30, 2020, the management believes that the Organization will be able to meet the current obligation.

**NOTE J – CONTINGENT LIABILITIES**

Conditions contained within the various contracts awarded to the Organization are subject to the funding agencies’ criteria and regulations under which expenditures may be charged against and are subject to audits under such regulations and criteria. Occasionally, such audits may determine that certain costs incurred against the grants may not comply with established criteria that govern them. In such cases, the Organization could be held

**POTRERO HILL NEIGHBORHOOD HOUSE, INC.**  
**(A NON-PROFIT CORPORATION)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

---

responsible for repayments to the funding agency for the costs or be subject to the reductions of future funding. Management does not anticipate any material questioned costs for the contracts and grants administered during the period.

**NOTE K – LIQUIDITY ISSUE**

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the Organization as a going concern due to liquidity issue. The Organization has sustained substantial decreasing net assets in recent years. The Organization continued to incur a net loss of \$52,064 for the year ended June 30, 2020. And the Organization has consistently encountered challenges in paying current obligations on time. The factors have raised substantial doubt about the Organization's ability to continue as a going concern. Management believes that actions presently being taken such as seeking permanent loan at the affordable interest rate secured by the property and eliminating unsustainable program and working closely with the local agency, will possibly resolve the challenge for the coming year and provide the opportunity for the Organization to continue as a going concern.

**NOTE L – FAIR VALUE MEASUREMENT**

The Organization's assets and liabilities recorded at fair value have been categorized based upon a fair value hierarchy in accordance with FASB ASC 825-10-50. The following table presents information about the Organization's assets and liabilities measured at fair value as of June 30, 2020.

**POTRERO HILL NEIGHBORHOOD HOUSE, INC.**  
**(A NON-PROFIT CORPORATION)**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs(Level 2)	Significant unobservable inputs (Level 3)	Balance as of June 30, 2020
Cash	\$187,654			\$187,654
Grants receivable	\$72,882			\$72,882
Fixed assets		\$93,903		\$93,903
<b>Total</b>	<b>\$260,536</b>	<b>\$93,903</b>	<b>-0-</b>	<b>\$354,493</b>
Accounts payable	\$27,618			\$27,618
Line of credit from bank	\$46,686			\$46,686
Payroll taxes and accrued expenses	\$30,663			\$30,663
Accrued worker's comp	\$816			\$816
Paycheck protection program loan	\$112,800			\$112,800
Loan payable	\$369,822			\$369,822
<b>Total</b>	<b>\$588,405</b>	<b>-0-</b>	<b>-0-</b>	<b>\$588,405</b>

**NOTE M – PAYCHECK PROTECTION PROGRAM LOAN**

The Organization has applied Paycheck Protection Program (PPP) administered by Small Business Administration (SBA) of Federal government. The program is to provide economic relief to small businesses and non-profit entities adversely affected by the pandemic nationwide. On June 4, 2020, the Organization had received the relief in the amount of \$112,800 and has been using it for the operation.

On April 21, 2021, the total loan in the amount of \$112,800 had been forgiven from the SBA.

**POTRERO HILL NEIGHBORHOOD HOUSE, INC.**  
**(A NON-PROFIT CORPORATION)**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

---

**NOTE N – SUBSEQUENT EVENTS**

The management of the Organization reviewed the results of operations and evaluated subsequent events for the period of time from its year end June 30, 2020 through May 6, 2021, the date the financial statements were available to be issued, and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements. However, the following event has occurred and the nature of which would require disclosure.

Many people have been affected by pandemic COVID -19 starting in the month of March, 2020 throughout the country. The operation has been affected during this pandemic. Many gathering activities have been reduced or cancelled. Also, the building has been closed due to the lockdown. Currently, the building is allowed to a limited access and the operation is in a reduced mode. Any significant losses have not been determined due to the pandemic as of the date of this report.



**POTRERO HILL NEIGHBORHOOD HOUSE, INC**  
**( A NON-PROFIT CORPORATION )**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Program Services</u>	<u>Management &amp; General</u>	<u>Fundraising/ Facility</u>	<u>Total 2020</u>	<u>(Summarized) 2019</u>
Expenses:					
Salaries	434,045	66,760	15,964	516,769	530,731
Payroll taxes and benefits	<u>48,330</u>	<u>25,336</u>	<u>1,526</u>	<u>75,192</u>	<u>79,555</u>
Total payroll costs	482,375	92,096	17,490	591,961	610,286
Contractors	10,780	9,083	27,879	47,742	80,290
Programs	11,336	-	4,038	15,374	40,127
Nutritional meals	1,907	-	-	1,907	2,157
Major repairs/renovation	-	-	-	-	-
Transportation	900	132	-	1,032	1,908
Professional fees	4,037	47,818	1,380	53,235	52,838
Government fees and property tax	-	346	-	346	95
Insurance	-	20,493	-	20,493	24,682
Interest & other charges	22,750	-	-	22,750	21,000
Administrative expenses	605	8,930	8,569	18,104	18,464
Marketing and promotion	-	3,772	838	4,610	2,038
Utilities	-	-	28,833	28,833	29,697
Repairs and maintenances	-	-	12,146	12,146	17,238
Facility expenses	-	-	2,078	2,078	968
Depreciation and amortization	-	45,328	-	45,328	54,466
Equipment rental/purchase	-	-	11,014	11,014	7,521
Program supplies	4,453	1,798	982	7,233	10,505
Penalty	-	3,961	-	3,961	11,706
Client Awards/Stipends	23,270	-	-	23,270	20,772
Uncollectable Funds	-	-	7,850	7,850	-
Other expenses	<u>-</u>	<u>6,643</u>	<u>307</u>	<u>6,950</u>	<u>-</u>
 Total	 <u>\$ 562,413</u>	 <u>\$ 240,400</u>	 <u>\$ 123,404</u>	 <u>\$ 926,217</u>	 <u>\$ 1,006,757</u>