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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

August 3, 2018

Board of Directors  
Family Crisis Shelter, Inc.  
PO Box 254  
Crawfordsville, IN 47933

We have reviewed the report prepared by Family Crisis Shelter, Inc. and opined upon by Bauer & Bauer, LLC, Independent Public Accountants, for the period July 1, 2016 to June 30, 2017. Per the *Independent Auditor's Report* the financial statements included in the report present fairly the financial condition of Family Crisis Shelter, Inc. as of June 30, 2017 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Bauer & Bauer, LLC prepared all required independent auditor's reports in accordance with generally accepted auditing standards and guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner



# Annual Financial Audit



**June 30, 2017**

COMPARATIVE  
FINANCIAL STATEMENTS  
AND  
SUPPLEMENTAL INFORMATION



TOGETHER WITH  
INDEPENDENT AUDITOR'S  
REPORT



**BAUER | BAUER LLC**  
*Certified Public Accountants*  
*Certified Fraud Examiners*

*"Guiding Vision to Reality for Over 3 Decades"*

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**Bauer & Bauer, LLC**  
Certified Public Accountants

## Independent Auditor's Report

To the Board of Directors  
Family Crisis Shelter, Inc.  
Crawfordsville, IN

We have audited the accompanying financial statements of Family Crisis Shelter, Inc., (the Organization), which comprise the statement of financial position as of June 30, 2017, and the related statement of activities, functional expenses and cash flows for the year 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 organization'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 Family Crisis Shelter, Inc. as of June 30, 2017, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Report on Supplemental Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statement of functional expenses and the schedule of fees and grants - governmental agencies on page 11 - 12 is presented for the purposes of additional analysis and is 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 reports used to prepare the financial statements. The information has been subjected to the auditing procedures, including comparing and reconciling such information or 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 taken as a whole.

### *Report on Summarized Comparative Information*

We have previously audited the Organization's June 30, 2016 financial statements, and we expressed an unmodified audit opinion on those financial statements in our report dated November 8, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*/s/Bauer & Bauer, LLC*

Carmel, Indiana  
September 20, 2017

# STATEMENT OF FINANCIAL POSITION



JUNE 30, 2017

WITH COMPARATIVE TOTALS FOR 2016

<b>Assets</b>				
<b>Assets</b>	<b>Notes</b>		<b>2017</b>	<b>2016</b>
Cash and cash equivalents	1	\$	42,634	\$ 61,461
Grants receivable	1 & 3		14,601	21,389
Promises to give	1		33,000	39,600
Prepaid expenses	1		0	2,539
Property and equipment, net	1		374,326	406,546
Endowment funds	1		328,334	322,585
<b>Total assets</b>		<b>\$</b>	<b>792,895</b>	<b>\$ 854,120</b>

<b>Liabilities and Net Assets</b>				
<b>Liabilities</b>				
Accounts payable		\$	3,267	\$ 0
Accrued payroll and related liabilities			6,872	15,998
Accrued PTO	5		1,959	1,635
Note payable	4		7,306	11,934
<b>Total liabilities</b>		<b>\$</b>	<b>19,404</b>	<b>\$ 29,567</b>

<b>Net Assets</b>				
Unrestricted	1			
Operating		\$	179,147	\$ 198,003
Fixed assets			374,326	406,546
Board designated			220,018	220,004
Temporarily restricted	1		0	0
Permanently restricted	1		0	0
<b>Total net assets</b>		<b>\$</b>	<b>773,491</b>	<b>\$ 824,553</b>

<b>Total liabilities and net assets</b>		<b>\$</b>	<b>792,895</b>	<b>\$ 854,120</b>
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# STATEMENT OF ACTIVITIES

JUNE 30, 2017

WITH COMPARATIVE TOTALS FOR 2016



<b>Support and revenue</b>	<b>Notes</b>	<b>2017</b>	<b>2016</b>
Government grants and contracts	1	\$ 288,390	\$ 307,796
Montgomery United Fund for You (MUFFY)	1	55,000	66,000
Contributions		14,125	19,447
Other income		0	20
Rental income		736	10,339
Endowment earnings	1	21,702	(6,240)
Interest income		14	4
<b>Total support and revenue</b>		<b>\$ 379,967</b>	<b>\$ 397,366</b>
<b>Program and support expenses</b>			
Program services		\$ 330,720	\$ 314,313
Management & general		65,281	61,781
Fundraising		35,028	33,083
<b>Total program and support expenses</b>		<b>\$ 431,029</b>	<b>\$ 409,177</b>
<b>Change in net assets</b>		<b>\$ (51,062)</b>	<b>\$ (11,811)</b>
Beginning net assets		824,553	836,364
<b>Ending net assets</b>		<b>\$ 773,491</b>	<b>\$ 824,553</b>

See accompanying notes to financial statements

# STATEMENT OF CASH FLOWS

JUNE 30, 2017

WITH COMPARATIVE TOTALS FOR 2016



Operating activities	2017	2016
Cash received from contributions and grants	\$ 370,903	\$ 412,875
Cash received from other income	0	20
Cash received from rental income	736	10,339
Cash received from endowment earnings	10,834	10,653
Cash received from interest	14	4
Cash paid to vendors and employees	(401,804)	(378,776)
<b>Net cash (used in) provided by operating activities</b>	<b>\$ (19,317)</b>	<b>\$ 55,115</b>
Investing activities		
Purchase of property and equipment	\$ 0	\$ (13,085)
<b>Net cash used in investing activities</b>	<b>\$ 0</b>	<b>\$ (13,085)</b>
Financing activities		
Borrowings on line of credit, net	\$ 0	\$ 0
Payments on line of credit, net	0	(31,266)
Borrowings on note payable	0	14,200
Payment on note payable	(4,628)	(2,266)
<b>Net cash provided by (used in) financing activities</b>	<b>\$ (4,628)</b>	<b>\$ (19,332)</b>
Change in cash and cash equivalents	(23,945)	22,698
Cash and cash equivalents at beginning of period	61,461	38,763
<b>Cash and cash equivalents at end of period</b>	<b>\$ 37,516</b>	<b>\$ 61,461</b>
Reconcillations of change in net assets to net cash provided (used) by operating activities		
Change in net assets	\$ (51,062)	\$ (11,811)
Adjustments to reconcile changes in net assets net cash provided (used) by operating activities:		
Depreciation	\$ 32,220	\$ 28,275
Noncash endowment (earnings) loss	(10,868)	16,891
Changes in operating assets and liabilities:		
Grants receivable	\$ 6,788	\$ 23,233
Promises to give	6,600	(3,600)
Prepaid expenses	2,539	(444)
Accounts payable and accrued expenses	(5,534)	2,571
<b>Net cash (used in) provided by operating activities</b>	<b>\$ (19,317)</b>	<b>\$ 55,115</b>
For informational purposes only		
Cash paid for interest	\$ 675	\$ 2,392
Cash paid for taxes	-	-
Other supplemental disclosures	-	-

See accompanying notes to financial statements

# NOTES TO FINANCIAL STATEMENTS



JUNE 30, 2017

## **Note 1 - Nature of Operations and Significant Accounting Policies (in part)**

### **Organization and Operations**

Family Crisis Shelter, Inc. ("FCS") provides prevention and intervention services in a supportive environment, working to improve the rights and services for victims of domestic violence and sexual assault. FCS maintains a thirty-one bed shelter, outreach and administrative offices, and a five unit transitional living program in Crawfordsville, Indiana. All shelter services are open to men, women, and children who are survivors of domestic violence, sexual assault and/or child abuse or neglect. Services provided include emergency shelter; transitional living program; legal and educational advocacy; counseling; support groups; youth program; a 24-hour crisis line; clothing, food, and household pantry; case management and life planning; outreach and support services; and community education and training.

FCS is supported primarily through government grants, Montgomery United Fund for You, and contributions.

### **Basis of Accounting and Presentation**

The Organization prepares its financial statements on accrual basis of accounting and accordingly reflects all significant receivables, payables, and other liabilities. 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. This will affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of financial statements, and reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

The Organization presents its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. All funds over which the Organization's board of directors has discretionary control have been included in the unrestricted fund. No funds have been restricted by donors; therefore, no balances are reflected as temporarily or permanently restricted net assets.

### **Comparative Financial Information**

The amounts shown for the year ended June 30, 2016 in the accompanying financial statements are included to provide a basis of comparison with 2017 and present summarized totals only. Accordingly, the 2016 totals are not intended to present all information necessary for a fair presentation in conformity with accounting principles generally accepted in the United States of America. Such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2016, from which the summarized information was derived.

### **Cash and Cash Equivalents**

For the purposes of the statement of cash flows, the Organization considers all unrestricted highly-liquid investments with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents designated for long-term purposes or received with donor-imposed restrictions limiting their use to long-term purposes are not considered cash or cash equivalent for purposes of the statement of cash flows.

### **Grants Receivable**

Grants receivable are recorded at the estimated net realizable value and when the grantee makes a promise to give to the Organization that is, in substance, unconditional. Allowance for uncollectible amounts is deemed by management to be unnecessary due to the nature of the receivable and historical performance. Receivables are due from approved grants for services rendered and are usually collected in the following months following the provision of services. As of June 30, 2017, the Organization is due grant receivables in the amount of \$14,601.

# NOTES TO FINANCIAL STATEMENTS



JUNE 30, 2017

## Property and Equipment

Additions to property and equipment are recorded at cost and consists of major additions, improvements and betterments in excess of \$500. Normal repairs and maintenance and other costs that do not improve the property, extend the useful life or otherwise do not meet capitalization criteria are charged to expense as incurred.

Depreciation is provided principally on the straight-line method over the useful lives or mandated recovery periods as prescribed by regulatory authorities.

The Organization evaluates property and equipment for impairment when events or changes in circumstances indicate that the carrying value of such assets may not be recoverable or the assets are being held for sale. Upon the occurrence of a triggering event, the Organization assesses whether the residual value from the ultimate disposal exceeds the carrying value of the asset. If the carrying value exceeds the estimated recoverable amounts, the Organization writes down the asset to the estimated fair value. Impairment losses are included in earnings.

Property and equipment are comprised of the following as of June 30, 2017:

	2017
Land	\$ 118,739
Buildings and improvements	681,881
Equipment, furniture & fixtures	103,907
<i>Less accumulated depreciation</i>	<i>(527,395)</i>
<b>Total property and equipment</b>	<b>\$ 374,326</b>

Depreciation expense was \$32,220 for the year ended June 30, 2017.

## Expense Allocation

Some costs of providing various programs and other activities have been summarized as general and administrative expenses. Accordingly, certain costs have not been allocated among the programs and supporting services benefited.

## Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Expenses that can be identified with a specific program are allocated directly according to the function benefited. Certain costs, including occupancy, office supplies, telephone and others have been allocated among the program services and supporting activities benefited on a pro-rata basis based on the proportion of direct costs incurred by each program.

## Promises to Give

At June 30, 2017, unconditional promises to give consists of the balance due from Montgomery United Fund for You (MUFFY) during the next six months. Promises to Give at June 30, 2017 is \$33,000.

Generally accepted accounting principles require that long-term promises to give be presented at their discounted value, which approximates fair value. The Organization has not discounted the long-term promises to give because they are due within one year. However, the Organization has calculated the discount to be immaterial and the value disclosed above to be materially correct. The Organization considers the promises to give to be fully collectible.

# NOTES TO FINANCIAL STATEMENTS



JUNE 30, 2017

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## **Income Tax Status**

The Organization is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code and is also exempt from state income taxes. Accordingly, no provisions for federal and state income taxes on revenue and income has been recorded in the financial statements. The Organization is classified as a publicly-supported charitable Organization under the Code and contributions to the Organization qualify as charitable tax deductions for the contributor.

The Organization is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. For the year ended June 30, 2017, the Organization had no tax liability on unrelated business activity. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

The Organization's federal Returns of Organization Exempt from Income Tax (Form 990) for June 30, 2016, 2015, and 2014 are subject to examination by the IRS, generally for three years after they were filed.

## **Revenue Recognition**

The Organization recognizes grants and donor contributions upon the earlier of receipt or when unconditionally promised. Grants and donor contributions without donor-imposed restrictions are reported as unrestricted support. Grants and donor contributions with donor-imposed restrictions are reported as temporarily restricted net assets and are then reclassified to unrestricted net assets when the restrictions have been satisfied. Unconditional promises to give are recorded as promises are made. Conditional promises to give are not included as contributions until such time as the conditions are substantially met. Grants and donor contributions to be received over more than one fiscal year are recorded at the present value of the contribution if the present value discount is material.

Government contracts are on a fixed-fee or cost-reimbursement basis. Revenue is recognized as the service is performed up to the maximum amount allowed by the contract. Funding from governmental agencies are in the form of grants and contracts; accordingly, the Organization is subject to review or audit by these agencies regarding compliance with terms and conditions of the grants and contracts and specific program performance. Management believes that the Organization has complied with all aspects of the grant and contract provisions and that adjustment, if any, would be insignificant to the financial position of the Organization.

## **Endowment Funds**

During the year ended June 30, 2003, FCS transferred \$190,000 to the Montgomery County Community Foundation and \$20,000 to the Covington Community Foundation to create designated endowment funds. See note on "Board Designated Net Assets." The Organization is the beneficiary of the annual earnings of the funds net of investment fees. The foundations' boards of directors have variance power and may use the income for other needs of the communities served by the foundations.

This asset is measured at fair value on a nonrecurring basis; that is, the instrument is not measured at fair value on an ongoing basis but is subject to fair value adjustments only in certain circumstances. The value of the asset was recorded at fair value using Level 2 inputs. The fair value of the assets in the foundations are obtained from various quotation services and are provided to the Organization by the foundations' management. The fair value of the endowment funds was \$281,405 and \$46,929 at June 30, 2017, respectively. See note on "Fair Value Measurements."

# NOTES TO FINANCIAL STATEMENTS



JUNE 30, 2017

Net earnings on the funds was as follows:

		2017
Montgomery County Community Foundation, net	\$	17,109
Covington Community Foundation, net		4,593
<b>Total earnings on the funds</b>	<b>\$</b>	<b>21,702</b>

The Foundations determine the distributions of earnings to the Organization. During the year ended June 30, 2017, \$8,500 was distributed to the Organization from the Montgomery County Community Foundation and \$2,334 from the Covington Community Foundation.

### Board Designated Net Assets

The funds transferred to the Community Foundations are designated by the board of directors as an endowment. Since that amount resulted from an internal designation and is not donor restricted, it is classified and reported as unrestricted net assets.

Cash in a savings account is designated by the board of directors to be used for emergencies. Transfers from this fund must be authorized by the board.

At June 30, 2017 board designated net assets are as follows:

		2017
Montgomery County Community Foundation	\$	190,000
Covington Community Foundation		20,000
Cash in savings account		10,018
<b>Total board designated net assets</b>	<b>\$</b>	<b>220,018</b>

### Advertising Costs

Advertising costs are expensed as incurred. Advertising expense for the year ending June 30, 2016 was \$0.

### Fair Value Measurements

The Organization uses fair value measurements in fair value disclosures and to record certain assets and liabilities at fair value on a recurring basis, such as promises to give, or on a nonrecurring basis, such as when measuring intangible assets and long-lived assets. The Organization groups its assets and liabilities at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

- Level 1: Unadjusted, quoted prices in active markets for identical assets or liabilities.
- Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants would use in pricing an asset or liability and are developed based on market data obtained from sources independent of the Organization. These may include quoted prices for similar assets and liabilities, interest rates, prepayment speeds, credit risk and others.
- Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable (for example, when there is little or no market activity), unobservable inputs may be used. Unobservable inputs reflect the Organization's own assumptions about the factors that market participants would use in pricing the asset or liability, and are based on the best information available in the circumstances.

## NOTES TO FINANCIAL STATEMENTS



JUNE 30, 2017

An asset or liability's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

While the Organization believes its valuation methods are appropriate and consistent with those used by other market participants, the use of different methods or assumptions to estimate the fair value of certain financial statement items could result in a different estimate of fair value at the reporting date. The estimated values may differ significantly from the values that would have been used had a readily available market for such items existed, or had such items been liquidated, and those differences could be material to the financial statements.

As of June 30, 2017, all financial instruments were either recorded at fair value or the carrying value approximated fair value. For financial instruments that were not recorded at fair value, such as cash, operating lines of credit, accounts payable and accrued expenses, their carrying values approximated fair value due to the short-term nature of such investments.

### **Donated Services and Goods**

Donated services are recognized at fair value when received if such services (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased and not donated. During the year end June 30, 2017, the value of donated services included as in kind donations in the accompanying financial statements was \$0.

A substantial number of unpaid volunteers have made significant contributions of their time in various aspects of the Organization's operations and programs. No amounts have been recognized in the accompanying financial statements because the criteria for recognition of such volunteer effort have not been satisfied.

Donated goods, such as food and paper products, are not reflected in the financial statements since it is not feasible to objectively measure the large number of small items donated and used by clients in the Organization.

### **Prepaid Expenses**

Prepaid expenses consist primarily of insurance coverage paid prior to June 30, 2017 for periods after June 30, 2017. Such costs are capitalized as prepaid expense and are amortized over their expected period of future benefit. Prepaid insurance is fully amortized over a 6 month period. At June 30, 2017 prepaid expenses was \$0.

### **Inventory**

Minor materials and supplies are charged to expense during the period of purchase. As a result, no inventory is recognized for these items in the financial statements.

### **Note 2 - Operating Lines of Credit**

The Organization does not have an operational lines-of-credit with any financial institution.

### **Note 3 - Third Party Reimbursements**

The Organization receives reimbursements from third parties. The Organization must submit claims to these parties for approval and payment. The Organization depends significantly on these third parties to carry out its program activities. As of June 30, 2017 third party reimbursements outstanding was \$0.

# NOTES TO FINANCIAL STATEMENTS



JUNE 30, 2017

## Note 4 - Debt

### Long-Term Borrowings

On July 8, 2015 the Organization, by vote of the board, decided to pay off the line-of-credit with MainSource Bank by utilizing the funds in a CD and obtaining a mortgage note with Tri-County Bank & Trust Co. with a principal sum of \$16,000 and terms to pay off in 41 monthly payments of \$422. Interest under the agreement is 4.50% per annum. The note is secured by a security interest in real estate owned by the Organization.

Principal Balance	2017	2018	2019	2020	2021
Tri-County Bank & Trust	\$ 7,328	\$ 2,085	\$ 0	\$ 0	\$ 0

## Note 5 - Paid Time Off

The Organization records compensated absences and paid time off in accordance with generally accepted accounting principles ("GAAP"). Total accrued vacation and unused paid time off as of June 30, 2017 is \$1,959.

## Note 6 - Concentrations

For the year ended June 30, 2017, the Organization received 76% of its income from grants and agreements from governmental agencies. The Organization received 24% of its revenues from program income, other contributions, other income, and investment income.

## Note 7 - Concentration of Credit Risk and Litigation

### Concentration of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents and receivables. Risks associated with cash and cash equivalents are mitigated by banking with creditworthy institutions. Such balances with any one institution may, at times, be in excess of federally insured amounts. The Organization has not experienced any losses in such amounts and believes it is not exposed to any significant credit risk.

At June 30, 2017, 100% of promises to give was from one source, MUFFY (see "Promises to Give"), of which it provided 14.5% of the total revenue and support for the year ended June 30, 2017.

### Litigation

The Organization is subject to various legal proceedings arising out of the ordinary course of business. As of June 30, 2017, there were no current or pending claims against the Organization, which could have a material impact on the Organization's statement of financial position, change in net assets or cash flows.

## Note 8 - Subsequent Events

Management has evaluated events and transactions for potential recognition or disclosure through September 20, 2017, which represents the date financial statements were available to be issued. Events or transactions occurring after June 30, 2017, but prior to September 20, 2017, that provided additional evidence about the conditions that existed at June 30, 2016, have been recognized in the financial statements for the year ended June 30, 2017. Events or transactions that provided evidence about conditions that did not exist at June 30, 2017 but arose before the financial statements were available to be issued, have not been recognized in the statements for the year ended June 30, 2017.

# STATEMENT OF FUNCTIONAL EXPENSES



JUNE 30, 2017

WITH COMPARATIVE TOTALS FOR 2016

	Program Services	Management & General	Fundraising	Total Expenses
<b>Personnel costs</b>				
Personnel salaries	\$ 226,145	\$ 41,557	\$ 27,704	\$ 295,406
Personnel fringe benefits	0	0	0	0
Payroll taxes	19,873	3,359	2,239	25,471
<b>Total personnel costs</b>	<b>\$ 246,018</b>	<b>\$ 44,916</b>	<b>\$ 29,943</b>	<b>\$ 320,877</b>
<b>General expenses</b>				
Professional fees	\$ 0	\$ 6,450	\$ 0	\$ 6,450
Office and general	5,365	2,246	396	8,007
Telephone	2,901	2,901	0	5,802
Postage	37	65	11	113
Occupancy	27,731	2,594	2,300	32,625
Staff development	662	115	106	883
Transportation	470	0	0	470
Outreach development	3,017	0	0	3,017
Dues and subscriptions	0	11	0	11
Assistance to individuals	2,768	0	0	2,768
Insurance	13,689	3,422	0	17,111
Interest	675	0	0	675
Depreciation	27,387	2,561	2,272	32,220
<b>Total general expenses</b>	<b>\$ 84,702</b>	<b>\$ 20,365</b>	<b>\$ 5,085</b>	<b>\$ 110,152</b>
<b>Total expenses</b>	<b>\$ 330,720</b>	<b>\$ 65,281</b>	<b>\$ 35,028</b>	<b>\$ 431,029</b>
<b>June 30, 2016 expenses</b>	<b>\$ 314,313</b>	<b>\$ 61,781</b>	<b>\$ 33,083</b>	<b>\$ 409,177</b>

# SCHEDULE OF FEES AND GRANTS GOVERNMENTAL AGENCIES



JUNE 30, 2017

<b>Federal awards</b>		<b>June 30, 2017</b>	
Emergency Shelter Grant (ESG)	\$		19,677
Family Violence Prevention and Treatment Grant (FVPSA)			54,223
HUD Supportive Housing Program (SHP/HUD)			21,234
Social Services Block Grant (SSBG)			15,512
STOP Violence Against Women Formula Grant (STOP)			33,691
Victims of Crime Act (VOCA)			42,559
<b>Total federal awards</b>	<b>\$</b>		<b>186,896</b>
<b>State and county awards</b>			
Domestic Violence Prevention and Treatment Services (DVPT)	\$		101,494
<b>Total state and county awards</b>	<b>\$</b>		<b>101,494</b>
<b>Total federal, state and county awards</b>	<b>\$</b>		<b>288,390</b>



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