

Board of Directors Meeting Agenda Thursday, December 15, 2022

Location: https://us02web.zoom.us/j/8376386444

Call to Order Coburn-Collins

Board Governance Coburn-Collins

*2023 Slate of Officers

Welcome & Introduction Calvert-Baxter

New Board Members: Margie Bach, Ivy Braden, Candace Whitfield, Viloshinee Murugan

Secretary Report Perez

*October 27, 2022 Board Meeting Minutes

Treasurer Report Kilpatrick

October 2022 Financials Grants Update *2021 Financial Review

*2023 Budget

Executive Director Update Branigan/Armstrong

Community Outreach & Programs Update

Committee Reports:

Advocacy Committee Coburn-Collins/Armstrong

Recap of 2022

Recognition of Sandy Thompson Branigan

Adjourn Meeting Calvert-Baxter

2022 Board of Directors:

Beth Roszatycki - *Chair*, Ann Coburn-Collins - *Past Chair*, Carole Calvert-Baxter - *Treasurer*, Melissa Whitford - *Secretary*, Margie Bach, Ivy Braden, Vanessa Guerra, Rebekah Kilpatrick, Sharon Miller, Viloshinee Murugan, Raquel Perez, Sandy Thompson, Candace Whitfield



Chair - Carole Calvert-Baxter

Vice Chair - Melissa Whitford

Treasurer - Rebekah Kilpatrick

Secretary - Raquel Perez

Past Chair - Beth Roszatycki



Board of Directors Meeting Agenda Thursday, October 27, 2022 6:30-8:00pm

Location: : https://us02web.zoom.us/j/8376386444

Present: Ann Coburn-Collins, Carole Calvert-Baxter, Rebekah Kilpatrick, Sharon Miller, Sandy

Thompson, Beth Roszatycki, Melissa Whitford. Staff: Moira Branigan, Erica Armstrong.

Excused: Vanessa Guerra, Raquel Perez

Call to Order Roszatycki

• Meeting called to order at 6:32 pm

Strategic Plan Discussion Part 3

Homework on other YWCAs (YWCA USA Data Map)

- Revisiting SWOT analysis from earlier in the year
 - What is the one thing YWCA GLBR did this year that needed the most improvement? (Option C More consistent funding received the most discussion)
 - What is the one thing the YWCA GLBR did the best this year? (Option D Events had a lot of support)
 - o If a perfect "competitor" opened up across the street from us tomorrow, what would they be like?

Secretary Report Whitford

April 21, 2022 & August 18, 2022 Board Meeting Minutes

• Beth moved to approve, Sandy seconded, motion **passed**.

Treasurer Report

Calvert-Baxter

July-August 2022 Financials

• Carol provided an update on YTD financials including net revenue and gross profit from grants, donations and events ... expenses included new staff and purchasing office furniture

Grants Update

- Moira provided an update on grants that were awarded (1) and are currently pending (4) to help support events and programs.
- Beth suggested another grant to apply for ~\$20,000

Executive Director Update

Branigan

Board giving update

• Moira will send appeal letters in Nov to those who pledge

Office:

- Still awaiting insurance money
- Moira looking into other options, not planning on renewing our lease
- Beth may have options that would be willing to donate office space in kind

YWCA USA Membership Agreement

• Renewal coming - done every 5 years

YWCA Reciprocity Agreement



- Lays out expectations between YWCA USA and Associations mission fidelity, governance and operations, reporting, cross network learning, trademarks and communications coming soon
- Moira appointed to new commission reviewing discrimination claims as well as SVSU Board of Fellows.
- Moira and Erica both participating in special racial justice program through another YWCA.
- YWCA USA Bylaws Revision ... removing single-gender membership ... we need to update our bylaws to match by June 2024

Programs Update

Armstrong

- Erica provided an update on programs beginning this fall and shared that enrollment is going well but traditionally takes a long time, so she is looking into new options to solicit regular referrals.
- 100% of the Getting Ahead graduates from the summer have achieved increase in employment

Committee Reports:

Governance Committee

Roszatycki

New Board Applications - Moira provided bios ahead of meeting:

- Margie Bach, Ivy Braden, Morgan Lamarr, Candace Whitfield, Viloshinee Murugan
 - Melissa moved to approve all 5 candidates to the Board, Ann seconded, motion **passed**.

Advocacy Committee Report

Coburn-Collins

Ann provided update on Get Out the Vote to register younger voters Advocacy page is up on the website Data collected on the diversity of women in GLBR ... Erica working to compile results

Adjourn Meeting

Roszatycki

Meeting adjourned at 7:37 pm

YWCA GREAT LAKES BAY Statement of Activity by Class January - October, 2022

							Total 2					Young		Total Young													
					2 Fund		Fund				otal Women's	Women		Women											Total		
	1 Adm	ninistration V	Mallnoee	Total 1 Administration		Donor De elations	nt 3		nen's Econ npw Prog	ARPA	Econ Empw Prog	Choosing Action	ARPA	Choosing Action	Total 3 WEEP	6 Evente	Dry Dock			Wmn of Achievmt	Total 6 Events	7 In Advocacy	nterACT, DEI	ARPA		Total 7 dvocacy	TOTAL
Revenue	- Au	iiiiisu atioii V	1401111033	Administration	in it	nations	iii 3	WLLI L	iipw i rog	ANA	riog	Action	ANA	Action	Total 5 WEET	0 Events	DI y DOCK	oyinposium	ALLIEST	ACINEVIII	LVeiks	Auvocacy	DLI	AUA	DL1 /	uvocacy	TOTAL
101 Grant Income		58,194.56	10,000.00	68,194.56			0.00		44,750.02	17,768.52	62,518.54		569.23	569.23	63,087.77						0.00		10,120.00	708.18	10,828.18	10,828.18	142,110.51
102 Program/Event Income		00,104.00	10,000.00	0.00			0.00		44,700.02	17,700.02	0.00		000.20	0.00	0.00		4.897.70		13.525.00	8.080.00	26.502.70		10.00	700.10	10.00	10.00	26,512.70
103 Contributions				0.00			0.00				0.00			0.00	0.00		4,007.70		10,020.00	0,000.00	0.00		10.00		0.00	0.00	0.00
103.1 Corporate Contributions				0.00			0.00				0.00			0.00	0.00				1.250.00		1,250.00	1.000.00			0.00	1.000.00	2,250.00
103.2 Individual Contributions		113.05		113.05	5.086.76		5.086.76		33.18		33.18			0.00	33.18				1,200.00	333.55	333.55	1,000.00	10.00		10.00	10.00	5.576.54
Total 103 Contributions	S	113.05 \$	0.00		.,	0.00 S		0.00 S	33.18 \$	0.00 \$	33.18	\$ 0.00	\$ 0.00				\$ 0.00	S 0.00 S	1.250.00			\$ 1.000.00 \$	10.00	\$ 0.00 S		1.010.00 S	7.826.54
Sales of Product Revenue	•	110.00	0.00	0.00	,	0.00	555.00	0.00	00.10	0.00	0.00	0.00	• 0.00	0.00			0.00	0.00	1,200.00	• 000.00 •	0.00	1,000.00	10.00	0.00 0	0.00	0.00	555.00
Total Revenue	•	58.307.61 \$	10.000.00	\$ 68,307,61		0.00 S		0.00 \$	44.783.20 \$	17,768.52 \$	62.551.72	\$ 0.00	\$ 569,23				\$ 4,897,70	S 0.00 S	14,775.00	\$ 8,413.55 \$		\$ 1,000.00 \$	10.140.00	\$ 708.18 \$			177,004.75
Gross Profit	\$	58,307.61 \$.,		. ,,				44,783.20 \$		- ,						\$ 4,897.70			\$ 8,413.55 \$. ,	-,	\$ 708.18 \$,, , , , ,	177,004.75
Expenditures	•	30,307.01	10,000.00	00,307.01	3 3,041.70 3	0.00 \$	3,041.70 \$	0.00	44,703.20 \$	17,700.32 \$	02,331.72	0.00	a 305.23	a 305.23	9 03,120.53	\$ 0.00	\$ 4,037.70	0.00 4	14,773.00	a 0,415.55 a	20,000.25	3 1,000.00 \$	10,140.00	\$ 700.10 \$	10,040.10 \$	11,040.10	177,004.75
200 Facilities and Equipment				0.00			0.00				0.00			0.00	0.00						0.00				0.00	0.00	0.00
201 Building Rent and Parking		4,013.74		4,013.74			0.00				0.00			0.00	0.00		1,300.00	900.00	1,136.50		3,336.50				0.00	0.00	7,350.24
202 Equip Rental & Maintenance		863.39		863.39			0.00				0.00			0.00			1,300.00	225.00	100.00	146.40	471.40				0.00	0.00	1,334.79
206 Telephone & Telecomm		2.880.68		2.880.68			0.00		857.04		857.04			0.00	857.04			220.00	100.00	140.40	0.00				0.00	0.00	3,737.72
Total 200 Facilities and Equipment	•	7,757.81 \$	0.00		\$ 0.00 \$	0.00 S	0.00 S	0.00 S	857.04 \$	0.00 S	857.04	\$ 0.00	S 0.00			S 0.00	\$ 1,300.00	\$ 1,125.00 \$	1.236.50	\$ 146.40 S		\$ 0.00 \$	0.00	\$ 0.00 S		0.00 \$	12,422.75
300 Operating Expenses - Fixed	•	.,	0.00	0.00	- 0.00 4	0.00	0.00	0.00	0004	0.00	0.00	- 5.00	- 0.00	0.00			- 1,000.00	- 1,120.00 0	1,200.00		0.00	. 0.00	0.30	- 0.00 9	0.00	0.00	0.00
301 Accounting, Bookkpg, Audit		4.306.00		4,306.00			0.00				0.00			0.00	0.00						0.00				0.00	0.00	4.306.00
302 Advertising/Marketing		1,568.77		1,568.77			0.00		810.00		810.00			0.00	810.00				1.866.00		1.866.00				0.00	0.00	4.244.77
303 Bank fees		-100.00		-100.00	17.86		17.86		0.84		0.84			0.00	0.84		94.03		204.87	125.33	424.23		1.38		1.38	1.38	344.31
305 Conferences & Meetings		120.00		120.00	17.00		0.00		0.04		0.00			0.00	0.00		54.00		204.07	120.00	0.00		1.30		0.00	0.00	120.00
310 Depreciation expense		617.02		617.02			0.00				0.00			0.00	0.00						0.00				0.00	0.00	617.02
311 Interest Expense		73.57		73.57			0.00				0.00			0.00	0.00						0.00				0.00	0.00	73.57
312 Meals		607.99		607.99			0.00		947.72		947.72			0.00	947.72			2,299.42	3.71	4,483.50	6,786.63				0.00	0.00	8,342.34
313 Memberships & Subscriptions		3,483.48	25.00	3,508.48	347.23		347.23		1.257.80		1,257.80			0.00	1,257.80			2,200.42	87.00	4,400.00	87.00		20.00		20.00	20.00	5,220.51
314 Permits, License Fees		120.00	23.00	120.00	347.23		0.00		1,237.00		0.00			0.00	0.00		100.00		100.00	15.00	215.00		20.00		0.00	0.00	335.00
324 Website Design & Maintce.		1,618.40		1,618.40			0.00				0.00			0.00	0.00		100.00		100.00	13.00	0.00				0.00	0.00	1,618.40
325 Insurance, Liability, D & O		4,457.80		4,457.80			0.00				0.00			0.00							0.00				0.00	0.00	4.457.80
330 Investment Fees		2,691.92		2.691.92			0.00				0.00			0.00	0.00						0.00				0.00	0.00	2,691.92
Total 300 Operating Expenses - Fixed	•	19.564.95 \$	25.00		\$ 365.09 \$	0.00 S		0.00 S	3.016.36 \$	0.00 S		\$ 0.00	S 0.00				\$ 194.03	\$ 2.299.42 \$	2 261 58	\$ 4.623.83 \$		\$ 0.00 \$	21.38	\$ 0.00 S		21.38 \$	32,371,64
400 Operating Expenses - Variable	•	10,004.00	20.00	0.00		0.00	0.00	0.00	0,010.00	0.00	0.00	• 0.00	• 0.00	0.00		0.00	104.00	2,200.42	2,201.00	4,020.00	0.00	0.00	21.00	0.00 0	0.00	0.00	0.00
405 Books, Library, Reference		87.26		87.26			0.00		481.05		481.05			0.00	481.05						0.00				0.00	0.00	568.31
410 Postage, Mailings		464.95		464.95	120.00		120.00		32.46		32.46			0.00						60.00	60.00				0.00	0.00	677.41
420 Printing and Copying		3,522.66		3,522.66	327.00		327.00		282.20		282.20			0.00	282.20				25.00	291.65	316.65		72.50		72.50	72.50	4,521.01
425 Supplies		2,727.10	738.00	3,465.10	782.54		782.54		2,351.72		2,351.72			0.00			1,131.13		811.66	362.49	2,305.28		2.058.35		2,058.35	2,058.35	10,962.99
430 Stipends to Indiv.		2.47	700.00	2.47	702.04		0.00		11,971.50		11,971.50			0.00			1,101.10		011.00	00E-40	0.00		2,000.00		0.00	0.00	11,973.97
Total 400 Operating Expenses - Variable	\$	6,804.44 \$	738.00		\$ 1,229.54 \$	0.00 \$		0.00 \$	15,118.93 \$	0.00 \$		\$ 0.00	\$ 0.00			\$ 0.00	\$ 1,131.13	\$ 0.00 \$	836.66	\$ 714.14 \$		\$ 0.00 \$	2,130.85	\$ 0.00 \$		2,130.85 \$	28,703.69
500 Personnel Expenses	•	0,004.44	100.00	0.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.00	0.00	0.00	10,110.00	0.00	0.00	0.00	• 0.00	0.00	0.00	0.00	• 1,101.10	0.00	000.00		0.00	0.00	2,100.00	0.00 0	0.00	0.00	0.00
501 Salaries & Wages		39.946.96	645.21	40,592.17	872.94	33.48	906.42		33.604.89	22,548.68	56,153.57		569.23	569.23					2.097.79	486.69	2.584.48		6.820.76	708.18	7,528.94	7,528.94	108,334.81
502 Payroll Taxes		3,846.36	49.36	3,895.72	66.79	2.56	69.35		4,299.80	2,233.57	6.533.37		81.22	81.22					249.13	37.23	286.36		521.80	54.17	575.97	575.97	11,441.99
503 Benefits - Health Insur		-,	160.00	160.00			0.00		,		0.00			0.00	0.00						0.00				0.00	0.00	160.00
504 Benefits - Retirement		2.828.75	100.00	2.828.75			0.00		675.97		675.97			0.00							0.00				0.00	0.00	3.504.72
515 Mileage		245.87		245.87			0.00		859.63		859.63			0.00					20.48		20.48		197.64		197.64	197.64	1.323.62
520 Training & Continuing Ed		34.98		34.98			0.00		299.00		299.00			0.00					350.00		350.00		107.04		0.00	0.00	683.98
525 Outside Contract Services		04.50		0.00			0.00		2 037 50		2.037.50			0.00					2 985 36		2.985.36				0.00	0.00	5.022.86
Total 500 Personnel Expenses	\$	46.902.92 \$	854.57		\$ 939.73 \$	36.04 \$	0.00	0.00 \$	41,776.79 \$	24,782.25 \$	66,559.04	\$ 0.00	\$ 650.45		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ 0.00	\$ 0.00	\$ 0.00 \$		\$ 523.92 \$		s 0.00 S	7.540.20	\$ 762.35 \$		8.302.55 \$	130,471,98
Total Expenditures	\$	81,030.12 \$	1,617.57					0.00 \$	60.769.12 \$	24,782.25 \$	85,551.37											\$ 0.00 \$	9,692.43			.,	203,970.06
Net Operating Revenue	-\$	22,722.51 \$	8,382.43 -		\$ 3,107.40 -\$,, , , , ,		15,985.92 -\$	7,013.73 -			-\$ 81.22				\$ 2,272.54 -			\$ 2,405.26 \$. ,		447.57				26,965.31
Other Revenue		22,122.31 \$	0,302.43	÷ 14,540.00	÷ 3,107.40 -1	, 30.04 \$	3,071.30 \$	0.00 -3	13,003.02 -\$	1,013.13	22,000.00	÷ 0.00	· U1.22	· U1.22		÷ 0.00	· 2,212.34 ·	·	4,737.30	÷ 2,403.20 3	J,000.00	÷ 1,000.00 \$		- J 17 3	383.40 \$	1,363.40 -\$	20,000.51
104 Investment Income (Expense)		9.278.35		9,278.35			0.00				0.00			0.00	0.00						0.00				0.00	0.00	9,278.35
Unrealized Gain(Loss)		9,278.35 -83.846.33		9,278.35 -83.846.33			0.00				0.00			0.00	0.00						0.00				0.00	0.00	9,278.35 -83.846.33
Total Other Revenue	-S	-83,846.33 74,567.98 \$	0.00 -		\$ 0.00 S	0.00 S		0.00 S	0.00 S	0.00 S	0.00	\$ 0.00	\$ 0.00				S 0.00	s 0.00 s	0.00	\$ 0.00 \$		\$ 0.00 \$	0.00	\$ 0.00 S		0.00 -\$	74,567,98
Total Other Revenue Net Other Revenue	-\$ -\$	74,567.98 \$ 74,567.98 \$	0.00 -				0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00								0.00				0.00			0.00 -\$	74,567.98
	-\$ -\$,							0.00 \$ 15.985.92 -\$											\$ 0.00 \$ \$ 2.405.26 \$							74,567.98 101.533.29
Net Revenue	-\$	97,290.49 \$	8,382.43 -	\$ 88,908.06	\$ 3,107.40 -\$	36.04 \$	3,071.36 \$	0.00 -\$	15,985.92 -\$	7,013.73 -	\$ 22,999.65	\$ 0.00	-\$ 81.22	-\$ 81.22	-\$ 23,080.87	\$ 0.00	\$ 2,272.54 -	-\$ 3,424.42 \$	4,/37.50	\$ 2,405.26 \$	\$ 5,990.88	\$ 1,000.00 \$	447.57	-\$ 54.17 \$	393.40 \$	1,393.40 -\$	101,533.29

Friday, Dec 02, 2022 11:33:50 AM GMT-8 - Accrual Basis

YWCA GREAT LAKES BAY Statement of Activity Comparison

January - October, 2022

Part				Tot	tal		
101 Cart Income				•			
101 Grant Income 142,110.51 82,400.68 59,709.85 72,46% 102 Program/Event Income 26,512.70 18,661.01 7,851.69 42,08% 103 Contributions 2,250.00 14,958.94 12,708.94 -84,95% 103.2 Individual Contributions 5,576.54 6,820.24 12,43.70 -18,23.40 105 Feet for Service 2,204.00 2,204.00 -100.00% 105 Feet for Service 2,204.00 2,204.00 -100.00% 105 Feet for Service 2,204.00 2,204.00 -100.00% 105 Feet for Service 2,204.00 5,576.54 5,576.50 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575.00 -10,575		Jan	- Oct, 2022	2021 (PY)		Change	% Change
102 Program/Event Income 26,512.7 18,661.01 7,851.69 42,089 103 Contributions 2,250.00 14,958.94 12,4370 -18,248 103.21 Corporate Contributions 5,576.54 6,820.24 1,243.70 -18,248 105 Fee for Service 7,866.54 21,779.18 5 13,952.64 64,089 105 Fee for Service 5,550.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,050.00 -15,							
103 Contributions			•	•		,	
103.1 Corporate Contributions	•		26,512.70	18,661.01		,	42.08%
103.2 Individual Contributions	103 Contributions						
Total 103 Contributions	•		•	•		,	
105 Fee for Service	103.2 Individual Contributions		5,576.54	6,820.24		-1,243.70	-18.24%
Sales of Product Revenue 555.00 555.00 4.155.04.85 5.59.99.0 4.155.05.05 Total Revenue \$ 177,004.75 \$ 125,044.85 \$ 51,959.90 41.55% Gross Profit \$ 177,004.75 \$ 125,044.85 \$ 51,959.90 41.55% Expenditures 200 Facilities and Equipment 0.00	Total 103 Contributions	\$	7,826.54	\$ 21,779.18	-\$	13,952.64	-64.06%
Total Revenue	105 Fee for Service			2,204.00		-2,204.00	-100.00%
Second S	Sales of Product Revenue		555.00			555.00	
Company Comp	Total Revenue	\$	177,004.75	\$ 125,044.85	\$	51,959.90	41.55%
201 Facilities and Equipment 7,350.24 10,759.01 -3,408.77 -31,68% 202 Equip Rental & Maintenance 1,334.79 2,982.54 -1,647.75 -55,25% 205 Utilities 3,737.72 3,656.53 79,19 2,16% 206 Telephone & Telecomm 3,737.72 3,656.53 79,19 2,16% 206 Telephone & Telecomm 3,737.72 3,656.53 79,19 2,16% 200 Facilities and Equipment 2,242.75 18,165.08 5,742.33 -31,61% 300 Operating Expenses - Fixed 0.00 11,475.50 -7,169.50 -62,48% 302 Advertising/Marketing 4,244.77 3,222.00 -7,169.50 -62,48% 303 Advertising/Marketing 4,244.77 3,222.00 1,022.77 31,74% 303 Bank fees 344.31 596.60 -252.29 -42,29% 305 Conferences & Meetings 120.00 115.00 5.00 4.35% 310 Depreciation expense 617.02 3,417.76 -2,800.74 -81,95% 311 Interest Expense 73.57 73,57 312 Meals 344.31 596.60 5,00 4.36% 313 Memberships & Subscriptions 5,220.51 6,872.75 -1,652.24 -24,04% 314 Permits, License Fees 335.00 1,491.04 -1,156.04 -77,53% 324 Website Design & Maintce 1,618.40 1,500.00 118.40 -7,753% 324 Website Design & Maintce 1,618.40 1,500.00 118.40 -7,753% 324 Mebsite Design & Maintce 1,618.40 1,500.00 118.40 -7,753% 324 Website Design & Maintce 1,618.40 1,500.00 118.40 -7,753% 324 Website Design & Maintce 1,618.40 1,500.00 118.40 -7,753% 324 Mebsite Design & Maintce 1,618.40 1,500.00 118.40 -7,753% 324 Website Design & Maintce 1,618.40 1,500.00 118.40 -7,753% 324 Website Design & Maintce 1,618.40 1,500.00 118.40 -7,753% 324 Website Design & Maintce 1,618.40 1,500.00 118.40 -7,753% 324 Website Design & Maintce 1,618.40 1,500.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1,150.00 1	Gross Profit	\$	177,004.75	\$ 125,044.85	\$	51,959.90	41.55%
201 Building Rent and Parking 7,350.24 10,759.01 -3,408.77 -3168% 202 Equip Rental & Maintenance 1,334.79 2,982.54 -1,647.75 -55.25% 205 Utilities 765.00 -765.00 -100.00% 206 Telephone & Telecomm 3,737.72 3,658.53 79.19 2,16% 205 Telephone & Telecomm 3,737.72 3,658.53 79.19 2,16% 205 Telephone & Telecomm 3,737.72 3,658.53 79.19 2,16% 200 Facilities and Equipment 21,422.75 \$18,165.08 \$5,742.33 -31.61% 300 Operating Expenses - Fixed 0.00 11,475.50 -7,169.50 -62,48% 302 Advertising/Marketing 4,244.77 3,222.00 1,022.77 31,74% 303 Bank fees 344.31 596.60 -252.29 -42.29% 305 Conferences & Meetings 120.00 115.00 5.00 4,35% 310 Depreciation expense 617.02 3,417.76 -2,800.74 -81.95% 311 Interest Expense 7,35.7 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.57 73.	Expenditures						
202 Equip Rental & Maintenance	200 Facilities and Equipment					0.00	
205 Utilities 765.00 -765.00 -100.00% 206 Telephone & Telecomm 3,737.72 3,658.53 79.19 2.16% Total 200 Facilities and Equipment \$ 12,422.75 \$ 18,165.08 \$ 5,742.33 -31.61% 300 Operating Expenses - Fixed	201 Building Rent and Parking		7,350.24	10,759.01		-3,408.77	-31.68%
206 Telephone & Telecomm 3,737.72 3,658.53 79.19 2.1% Total 200 Facilities and Equipment \$ 12,422.75 \$ 18,165.08 \$ 5,742.33 -31.61% 300 Operating Expenses - Fixed 0.00 -0.00 -7,169.50 -62.48% 302 Advertising/Marketing 4,244.77 3,222.00 1,022.77 31.74% 303 Bank fees 344.31 596.60 -252.29 -42.29% 305 Conferences & Meetings 120.00 115.00 5.00 4.35% 310 Depreciation expense 617.02 3,417.76 -2,800.74 -81.95% 311 Interest Expense 73.57 73.57 73.57 73.57 73.57 1555.00% 313 Memberships & Subscriptions 5,220.51 6,872.75 -1,652.24 -24.04% -24.04% -1,156.04 -77.53% 324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% -2.867.5 -9.63% -2.867.5 -9.63% -2.867.5 -9.63% -2.867.5 -9.63% -2.867.5 -9.63% -2.867.5 -9.63% -1.147% -2.867.5	202 Equip Rental & Maintenance		1,334.79	2,982.54		-1,647.75	-55.25%
Total 200 Facilities and Equipment \$ 12,422.75 \$ 18,165.08 \$ 5,742.33 -31.61% 300 Operating Expenses - Fixed 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.022.77 31.74% 30.74% 30.22.00 0.00 1.022.77 31.74% 30.74% 30.50 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	205 Utilities			765.00		-765.00	-100.00%
300 Operating Expenses - Fixed 0.00 301 Accounting, Bookkpg, Audit 4,306.00 11,475.50 -7,169.50 -62.48% 302 Advertising/Marketing 4,244.77 3,222.00 1,022.77 31.74% 303 Bank fees 344.31 596.60 -252.29 -42.29% 305 Conferences & Meetings 120.00 115.00 5.00 4.35% 310 Depreciation expense 617.02 3,417.76 -2,800.74 -81.95% 311 Interest Expense 73.57 73.57 73.57 312 Meals 8,342.34 504.07 7,838.27 1555.00% 313 Memberships & Subscriptions 5,220.51 6,872.75 -1,652.24 -24.04% 314 Permits, License Fees 335.00 1,491.04 -1,156.04 -77.53% 324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% 325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1,49% 30 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Var	206 Telephone & Telecomm		3,737.72	3,658.53		79.19	2.16%
301 Accounting, Bookkpg, Audit 4,306.00 11,475.50 -7,169.50 -62.48% 302 Advertising/Marketing 4,244.77 3,222.00 1,022.77 31.74% 303 Bank fees 344.31 596.60 -252.29 -42.29% 305 Conferences & Meetings 120.00 115.00 5.00 4.35% 310 Depreciation expense 617.02 3,417.76 -2,800.74 -81.95% 311 Interest Expense 73.57 73.57 73.57 312 Meals 8,342.34 504.07 7,838.27 1555.00% 313 Memberships & Subscriptions 5,220.51 6,872.75 -1,652.24 -24.04% 314 Permits, License Fees 335.00 1,491.04 -1,156.04 -77.53% 324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% 325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1.49% 300 Investment Fees 2,691.92 2,976.75 -286.75 -9.63% Total 300 Operating Expenses - Fixed 32,371.64 36,565.89 4,194.25	Total 200 Facilities and Equipment	\$	12,422.75	\$ 18,165.08	-\$	5,742.33	-31.61%
302 Advertising/Marketing 4,244.77 3,222.00 1,022.77 31.74% 303 Bank fees 344.31 596.60 -252.29 -42.29% 305 Conferences & Meetings 120.00 115.00 5.00 4.35% 310 Depreciation expense 617.02 3,417.76 -2,800.74 -81.95% 311 Interest Expense 73.57 73.57 73.57 312 Meals 8,342.34 504.07 7,838.27 1555.00% 313 Memberships & Subscriptions 5,220.51 6,872.75 -1,652.24 -24.04% 314 Permits, License Fees 335.00 1,491.04 -1,156.04 -77.53% 324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% 325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1,49% 330 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Variable 32,371.64 36,558.89 4,194.25 -11.47% 400 Postage, Mailings 677.41 607.48 69.93 11.	300 Operating Expenses - Fixed					0.00	
303 Bank fees 344.31 596.60 -252.29 -42.29% 305 Conferences & Meetings 120.00 115.00 5.00 4.35% 310 Depreciation expense 617.02 3,417.76 -2,800.74 -81.95% 311 Interest Expense 73.57 73.57 -73.57 312 Meals 8,342.34 504.07 7,838.27 1555.00% 313 Memberships & Subscriptions 5,220.51 6,872.75 -1,652.24 -24.04% 314 Permits, License Fees 335.00 1,491.04 -1,156.04 -77.53% 324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% 325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1.49% 330 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Fixed \$23,371.64 \$36,565.89 4,194.25 -11.47% 400 Postage, Mailings 677.41 607.48 69.93 11.51% 420 Printing and Copying 4,521.01 1,141.00 3,380.01 296.	301 Accounting, Bookkpg, Audit		4,306.00	11,475.50		-7,169.50	-62.48%
305 Conferences & Meetings 120.00 115.00 5.00 4.35% 310 Depreciation expense 617.02 3,417.76 -2,800.74 -81.95% 311 Interest Expense 73.57 73.57 73.57 312 Meals 8,342.34 504.07 7,838.27 1555.00% 313 Memberships & Subscriptions 5,220.51 6,872.75 -1,652.24 -24.04% 314 Permits, License Fees 335.00 1,491.04 -1,156.04 -77.53% 324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% 325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1.49% 330 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 36,565.89 \$ 4,194.25 -11.47% 400 Operating Expenses - Variable 568.31 1,085.77 -517.46 -47.66% 410 Postage, Mailings 677.41 607.48 69.93 11.51% 420 Printing and Copying 4,521.01 1,141.00 3,380	302 Advertising/Marketing		4,244.77	3,222.00		1,022.77	31.74%
310 Depreciation expense 617.02 3,417.76 -2,800.74 -81.95% 311 Interest Expense 73.57 73.57 73.57 312 Meals 8,342.34 504.07 7,838.27 1555.00% 313 Memberships & Subscriptions 5,220.51 6,872.75 -1,652.24 -24.04% 314 Permits, License Fees 335.00 1,491.04 -1,156.04 -77.53% 324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% 325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1.49% 330 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 36,565.89 * 4,194.25 -11.47% 400 Operating Expenses - Variable 568.31 1,085.77 -517.46 -47.66% 410 Postage, Mailings 677.41 607.48 69.93 11.51% 420 Printing and Copying 4,521.01 1,141.00 3,380.01 296.23% 430 Stipends to Indiv. 11,973.97 5,754.59 <t< td=""><td>303 Bank fees</td><td></td><td>344.31</td><td>596.60</td><td></td><td>-252.29</td><td>-42.29%</td></t<>	303 Bank fees		344.31	596.60		-252.29	-42.29%
311 Interest Expense 73.57 73.57 312 Meals 8,342.34 504.07 7,838.27 1555.00% 313 Memberships & Subscriptions 5,220.51 6,872.75 -1,652.24 -24.04% 314 Permits, License Fees 335.00 1,491.04 -1,156.04 -77.53% 324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% 325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1.49% 330 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 36,565.89 4,194.25 -11.47% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00<	305 Conferences & Meetings		120.00	115.00		5.00	4.35%
312 Meals 8,342.34 504.07 7,838.27 1555.00% 313 Memberships & Subscriptions 5,220.51 6,872.75 -1,652.24 -24.04% 314 Permits, License Fees 335.00 1,491.04 -1,156.04 -77.53% 324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% 325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1.49% 330 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Fixed \$32,371.64 36,565.89 -\$4,194.25 -11.47% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	310 Depreciation expense		617.02	3,417.76		-2,800.74	-81.95%
313 Memberships & Subscriptions 5,220.51 6,872.75 -1,652.24 -24.04% 314 Permits, License Fees 335.00 1,491.04 -1,156.04 -77.53% 324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% 325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1.49% 330 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 36,565.89 -\$ 4,194.25 -11.47% 400 Operating Expenses - Variable 568.31 1,085.77 -517.46 -47.66% 410 Postage, Mailings 677.41 607.48 69.93 11.51% 420 Printing and Copying 4,521.01 1,141.00 3,380.01 296.23% 425 Supplies 10,962.99 9,627.71 1,335.28 13.87% 430 Stipends to Indiv. 11,973.97 5,754.59 6,219.38 108.08% Total 400 Operating Expenses - Variable \$ 28,703.69 18,216.55 10,487.14 57.57% 500 Personnel Expenses	311 Interest Expense		73.57			73.57	
314 Permits, License Fees 335.00 1,491.04 -1,156.04 -77.53% 324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% 325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1.49% 330 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 36,565.89 \$ 4,194.25 -11.47% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	312 Meals		8,342.34	504.07		7,838.27	1555.00%
324 Website Design & Maintce. 1,618.40 1,500.00 118.40 7.89% 325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1.49% 330 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Fixed \$ 32,371.64 36,565.89 -\$ 4,194.25 -11.47% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	313 Memberships & Subscriptions		5,220.51	6,872.75		-1,652.24	-24.04%
325 Insurance, Liability, D & O 4,457.80 4,392.50 65.30 1.49% 330 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Fixed \$ 32,371.64 36,565.89 -\$ 4,194.25 -11.47% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	314 Permits, License Fees		335.00	1,491.04		-1,156.04	-77.53%
330 Investment Fees 2,691.92 2,978.67 -286.75 -9.63% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 36,565.89 -\$ 4,194.25 -11.47% 400 Operating Expenses - Variable 0.00 -0.00 -47.66% 405 Books, Library, Reference 568.31 1,085.77 -517.46 -47.66% 410 Postage, Mailings 677.41 607.48 69.93 11.51% 420 Printing and Copying 4,521.01 1,141.00 3,380.01 296.23% 425 Supplies 10,962.99 9,627.71 1,335.28 13.87% 430 Stipends to Indiv. 11,973.97 5,754.59 6,219.38 108.08% Total 400 Operating Expenses - Variable \$ 28,703.69 18,216.55 \$ 10,487.14 57.57% 500 Personnel Expenses 0.00	324 Website Design & Maintce.		1,618.40	1,500.00		118.40	7.89%
Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 36,565.89 -\$ 4,194.25 -11.47% 400 Operating Expenses - Variable 0.00 0.00 0.00 405 Books, Library, Reference 568.31 1,085.77 -517.46 -47.66% 410 Postage, Mailings 677.41 607.48 69.93 11.51% 420 Printing and Copying 4,521.01 1,141.00 3,380.01 296.23% 425 Supplies 10,962.99 9,627.71 1,335.28 13.87% 430 Stipends to Indiv. 11,973.97 5,754.59 6,219.38 108.08% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 18,216.55 \$ 10,487.14 57.57% 500 Personnel Expenses 0.00	325 Insurance, Liability, D & O		4,457.80	4,392.50		65.30	1.49%
400 Operating Expenses - Variable 0.00 405 Books, Library, Reference 568.31 1,085.77 -517.46 -47.66% 410 Postage, Mailings 677.41 607.48 69.93 11.51% 420 Printing and Copying 4,521.01 1,141.00 3,380.01 296.23% 425 Supplies 10,962.99 9,627.71 1,335.28 13.87% 430 Stipends to Indiv. 11,973.97 5,754.59 6,219.38 108.08% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 18,216.55 \$ 10,487.14 57.57% 500 Personnel Expenses 0.00	330 Investment Fees		2,691.92	2,978.67		-286.75	-9.63%
405 Books, Library, Reference 568.31 1,085.77 -517.46 -47.66% 410 Postage, Mailings 677.41 607.48 69.93 11.51% 420 Printing and Copying 4,521.01 1,141.00 3,380.01 296.23% 425 Supplies 10,962.99 9,627.71 1,335.28 13.87% 430 Stipends to Indiv. 11,973.97 5,754.59 6,219.38 108.08% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 18,216.55 \$ 10,487.14 57.57% 500 Personnel Expenses 0.00	Total 300 Operating Expenses - Fixed	\$	32,371.64	\$ 36,565.89	-\$	4,194.25	-11.47%
410 Postage, Mailings 677.41 607.48 69.93 11.51% 420 Printing and Copying 4,521.01 1,141.00 3,380.01 296.23% 425 Supplies 10,962.99 9,627.71 1,335.28 13.87% 430 Stipends to Indiv. 11,973.97 5,754.59 6,219.38 108.08% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 18,216.55 \$ 10,487.14 57.57% 500 Personnel Expenses 0.00	400 Operating Expenses - Variable					0.00	
420 Printing and Copying 4,521.01 1,141.00 3,380.01 296.23% 425 Supplies 10,962.99 9,627.71 1,335.28 13.87% 430 Stipends to Indiv. 11,973.97 5,754.59 6,219.38 108.08% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 18,216.55 \$ 10,487.14 57.57% 500 Personnel Expenses 0.00	405 Books, Library, Reference		568.31	1,085.77		-517.46	-47.66%
425 Supplies 10,962.99 9,627.71 1,335.28 13.87% 430 Stipends to Indiv. 11,973.97 5,754.59 6,219.38 108.08% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 18,216.55 \$ 10,487.14 57.57% 500 Personnel Expenses 0.00	410 Postage, Mailings		677.41	607.48		69.93	11.51%
425 Supplies 10,962.99 9,627.71 1,335.28 13.87% 430 Stipends to Indiv. 11,973.97 5,754.59 6,219.38 108.08% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 18,216.55 \$ 10,487.14 57.57% 500 Personnel Expenses 0.00	420 Printing and Copying		4,521.01	1,141.00		3,380.01	296.23%
430 Stipends to Indiv. 11,973.97 5,754.59 6,219.38 108.08% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 18,216.55 \$ 10,487.14 57.57% 500 Personnel Expenses 0.00	425 Supplies			9,627.71		1,335.28	13.87%
Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 18,216.55 \$ 10,487.14 57.57% 500 Personnel Expenses 0.00	••		•	•			
500 Personnel Expenses 0.00	Total 400 Operating Expenses - Variable	\$			\$		_
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วบา Saiaries & Wages 108,334.81 113,067.38 -4,732.57 -4.19%	501 Salaries & Wages		108,334.81	113,067.38		-4,732.57	-4.19%

502 Payroll Taxes		11,441.99		11,528.66		-86.67	-0.75%
503 Benefits - Health Insur		160.00				160.00	
504 Benefits - Retirement		3,504.72		1,920.67		1,584.05	82.47%
515 Mileage		1,323.62		924.63		398.99	43.15%
520 Training & Continuing Ed		683.98		123.49		560.49	453.87%
525 Outside Contract Services		5,022.86		4,650.00		372.86	8.02%
Total 500 Personnel Expenses	\$	130,471.98	\$	132,214.83	-\$	1,742.85	-1.32%
Total Expenditures	\$	203,970.06	\$	205,162.35	-\$	1,192.29	-0.58%
Net Operating Revenue	-\$	26,965.31	-\$	80,117.50	\$	53,152.19	66.34%
Other Revenue							
104 Investment Income (Expense)		9,278.35		4,935.32		4,343.03	88.00%
Gain on Disposal of Fixed Asset				640.00		-640.00	-100.00%
Unrealized Gain(Loss)		-83,846.33		32,861.59		-116,707.92	-355.15%
Total Other Revenue	-\$	74,567.98	\$	38,436.91	-\$	113,004.89	-294.00%
Net Other Revenue	-\$	74,567.98	\$	38,436.91	-\$	113,004.89	-294.00%
Net Revenue	-\$	101,533.29	-\$	41,680.59	-\$	59,852.70	-143.60%

Friday, Dec 02, 2022 11:36:23 AM GMT-8 - Accrual Basis

YWCA GREAT LAKES BAY Budget vs. Actuals: 2022 Budget - FY22 P&L

January - October, 2022

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101 Carnt Income		Actual	Budget	over Budget	% of Budget
102 Program/Event Income	Revenue				_
103 Contributions	101 Grant Income	142,110.51	150,000.00	-7,889.49	94.74%
103.1 Corporate Contributions	102 Program/Event Income	26,512.70	33,333.30	-6,820.60	79.54%
103.2 Individual Contributions	103 Contributions	0.00	0.00	0.00	
Total 103 Contributions	103.1 Corporate Contributions	2,250.00	16,666.70	-14,416.70	13.50%
105 Fee for Service	103.2 Individual Contributions	5,576.54	13,333.30	-7,756.76	41.82%
Sales of Product Revenue 555.00 \$ 177,004.75 \$ 225,000.00 \$ 47,995.25 78.67% Gross Profit \$ 177,004.75 \$ 225,000.00 \$ 47,995.25 78.67% Expenditures 8 177,004.75 \$ 225,000.00 \$ 47,995.25 78.67% 200 Facilities and Equipment 0.00 0.00 0.00 2.00 201 Building Rent and Parking 7,350.24 8,083.30 -733.06 90.93% 202 Equip Rental & Maintenance 1,334.79 2,148.30 -989.51 57.21% 206 Telephone & Telecomm 3,737.72 2,148.30 -989.51 57.21% 300 Operating Expenses - Fixed 0.00 0.00 0.00 301 Accounting, Bookkpg, Audit 4,305.00 7,500.00 -3,194.00 57.41% 302 Advertising/Marketing 4,244.77 3,750.00 -455.69 68.88% 305 Conferences & Meetings 120.00 833.30 -713.30 14.40% 310 Interest Expense 73.57 0.00 73.57 14.40% 311 Memberships & Subscriptions 5,220.51 </td <td>Total 103 Contributions</td> <td>\$ 7,826.54</td> <td>\$ 30,000.00</td> <td>-\$ 22,173.46</td> <td>26.09%</td>	Total 103 Contributions	\$ 7,826.54	\$ 30,000.00	-\$ 22,173.46	26.09%
Total Revenue	105 Fee for Service	0.00	11,666.70	-11,666.70	0.00%
Serial S	Sales of Product Revenue	555.00	0.00	555.00	
Pacifitities and Equipment 0.00	Total Revenue	\$ 177,004.75	\$ 225,000.00	-\$ 47,995.25	78.67%
200 Facilities and Equipment 0.00 0.00 0.00 201 Building Rent and Parking 7.350.24 8.083.30 -733.06 90.93% 202 Equip Rental & Maintenance 1.334.79 2.333.30 -998.51 57.21% 206 Telephone & Telecomm 3.737.72 2,148.30 1,569.42 173.99% Total 200 Facilities and Equipment \$ 12,422.75 \$ 12,564.90 -\$ 142.15 98.87% 300 Operating Expenses - Fixed 0.00 0.00 0.00 0.00 301 Accounting, Bookkpg, Audit 4,306.00 7,500.00 -3,194.00 57.41% 302 Advertising/Marketing 4,244.77 3,750.00 494.77 113.19% 303 Bank fees 344.31 500.00 -155.69 68.88% 305 Conferences & Meetings 120.00 383.30 -713.30 14.40% 310 Interest Expense 73.57 0.00 -3,192.96 16.5% 313 Memberships & Subscriptions 5,220.51 3,333.30 1,884.04 129.17% 314 Permits, License Fees 335.00 125.00 210.	Gross Profit	\$ 177,004.75	\$ 225,000.00	-\$ 47,995.25	78.67%
201 Building Rent and Parking 7,350.24 8,083.30 -733.06 90.93% 202 Equip Rental & Maintenance 1,334.79 2,333.30 -998.51 57.21% 206 Telephone & Telecomm 3,737.72 2,148.30 1,589.42 173.99% Total 200 Facilities and Equipment \$ 12,422.75 \$ 12,564.90 \$ 142.15 98.87% 300 Operating Expenses - Fixed 0.00 0.00 0.00 57.41% 302 Advertising/Marketing 4,244.77 3,750.00 494.77 113.19% 303 Bank fees 344.31 500.00 -155.69 68.86% 305 Conferences & Meetings 120.00 833.30 -713.30 14.40% 310 Interest Expense 73.57 0.00 73.57 16.86% 311 Interest Expense 73.57 0.00 73.57 73.12 16.66% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.30 1,827.21 156.62% 325 Insurance, Liability, D & O 4,457.80	Expenditures				
202 Equip Rental & Maintenance 1,334.79 2,333.30 -998.51 57.21% 206 Telephone & Telecomm 3,737.72 2,148.30 1,589.42 173.99% Total 200 Facilities and Equipment \$12,422.75 \$12,564.90 -\$ 142.15 98.87% 300 Operating Expenses - Fixed 0.00 0.00 0.00 57.41% 301 Accounting, Bookkpg, Audit 4,360.00 7,500.00 -3,194.00 57.41% 302 Advertising/Marketing 4,244.77 3,750.00 494.77 113.76% 303 Bank fees 343.31 500.00 -155.69 68.86% 305 Conferences & Meetings 120.00 833.30 -713.30 14.40% 310 Depreciation expense 617.02 3,750.00 73.57 14.65% 311 Interest Expense 73.57 0.00 73.57 14.65% 314 Memberships & Subscriptions 5,220.51 3,333.30 1,887.21 156.62% 314 Permits, License Fees 35.20 3,333.30 1,887.21 156.62% 32 Burrance, Liability, D & O 4,576.00 3,3	200 Facilities and Equipment	0.00	0.00	0.00	
206 Telephone & Telecomm 3,737.72 2,148.30 1,589.42 173.99% Total 200 Facilities and Equipment \$ 12,422.75 \$ 12,564.90 \$ 142.15 98.87% 300 Operating Expenses - Fixed 0.00 0.00 0.00 5.741% 301 Accounting, Bookkpg, Audit 4,306.00 7,500.00 -3,194.00 57.41% 302 Advertising/Marketing 4,244.77 3,750.00 494.77 113.19% 303 Bank fees 344.31 500.00 -55.69 68.86% 305 Conferences & Meetings 120.00 83.30 -713.30 14.40% 310 Depreciation expense 617.02 3,750.00 -3,132.98 16.45% 311 Interest Expense 73.57 0.00 73.57 312 Meals 8,342.34 6,458.30 1,884.04 129.17% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.4 833.33.30 1,124.50 13.374.0 330 Investment Fees 2,691.92 2,083.30 -1,514.50 29.2	201 Building Rent and Parking	7,350.24	8,083.30	-733.06	90.93%
Total 200 Facilities and Equipment \$ 12,422.75 \$ 12,664.90 \$ 142.15 98.87% 300 Operating Expenses - Fixed 0.00 0.00 0.00 57.41% 301 Accounting, Bookkpg, Audit 4,306.00 7,500.00 -3,194.00 57.41% 302 Advertising/Marketing 4,244.77 3,750.00 494.77 113.19% 303 Bank fees 344.31 500.00 -155.69 68.86% 305 Conferences & Meetings 120.00 833.30 -713.30 14.40% 310 Depreciation expense 617.02 3,750.00 -3,132.98 16.45% 311 Interest Expense 73.57 0.00 73.57 312 Meals 8,342.34 6,458.30 1,884.04 129.17% 313 Memberships & Subscriptions 5,220.51 3,333.30 1,887.21 156.62% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.30 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50	202 Equip Rental & Maintenance	1,334.79	2,333.30	-998.51	57.21%
300 Operating Expenses - Fixed 0.00 0.00 0.00 301 Accounting, Bookkpg, Audit 4,306.00 7,500.00 -3,194.00 57.41% 302 Advertising/Marketing 4,244.77 3,750.00 494.77 113.19% 303 Bank fees 344.31 500.00 -155.69 68.86% 305 Conferences & Meetings 120.00 833.30 -713.30 14.40% 310 Depreciation expense 617.02 3,750.00 -3,132.98 16.45% 311 Interest Expense 73.57 0.00 73.57 312 Meals 8,342.34 6,458.30 1,881.04 129.17% 313 Memberships & Subscriptions 5,220.51 3,333.30 1,887.21 156.62% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.30 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 30 Investment Fees 2,691.92 2,083.30 608.62 129.10	206 Telephone & Telecomm	3,737.72	2,148.30	1,589.42	173.99%
301 Accounting, Bookkpg, Audit 4,306.00 7,500.00 -3,194.00 57.41% 302 Advertising/Marketing 4,244.77 3,750.00 494.77 113.19% 303 Bank fees 344.31 500.00 -155.69 68.86% 305 Conferences & Meetings 120.00 833.30 -713.30 14.40% 310 Depreciation expense 617.02 3,750.00 -3,132.98 16.45% 311 Interest Expense 73.57 0.00 73.57 312 Meals 8,342.34 6,458.30 1,884.04 129.17% 313 Memberships & Subscriptions 5,220.51 3,333.30 1,887.21 156.62% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.00 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 330 Investment Fees 2,691.92 2,083.30 5 128.16 99.61% 400 Operating Expenses - Fixed 32,371.64 32,499.80 5 <td>Total 200 Facilities and Equipment</td> <td>\$ 12,422.75</td> <td>\$ 12,564.90</td> <td>-\$ 142.15</td> <td>98.87%</td>	Total 200 Facilities and Equipment	\$ 12,422.75	\$ 12,564.90	-\$ 142.15	98.87%
302 Advertising/Marketing 4,244.77 3,750.00 494.77 113.19% 303 Bank fees 344.31 500.00 -155.69 68.86% 305 Conferences & Meetings 120.00 833.30 -713.30 14.40% 310 Depreciation expense 617.02 3,750.00 -3,132.98 16.45% 311 Interest Expense 73.57 0.00 73.57 312 Meals 8,342.34 6,458.30 1,884.04 129.17% 313 Memberships & Subscriptions 5,220.51 3,333.30 1,887.21 156.62% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.30 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 330 Investment Fees 2,691.92 2,083.30 608.62 129.21% Total 300 Operating Expenses - Fixed \$2,371.64 \$32,499.80 \$128.16 99.61% 400 Postage, Mailings 677.41 916.70 -239.29 73.90	300 Operating Expenses - Fixed	0.00	0.00	0.00	
303 Bank fees 344.31 500.00 -155.69 68.86% 305 Conferences & Meetings 120.00 833.30 -713.30 14.40% 310 Depreciation expense 617.02 3,750.00 -3,132.98 16.45% 311 Interest Expense 73.57 0.00 73.57 312 Meals 8,342.34 6,458.30 1,884.04 129.17% 313 Memberships & Subscriptions 5,220.51 3,333.30 1,887.21 156.62% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.30 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 330 Investment Fees 2,691.92 2,083.30 608.62 129.21% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 32,499.80 \$ 128.16 99.61% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99	301 Accounting, Bookkpg, Audit	4,306.00	7,500.00	-3,194.00	57.41%
305 Conferences & Meetings 120.00 833.30 -713.30 14.4% 310 Depreciation expense 617.02 3,750.00 -3,132.98 16.45% 311 Interest Expense 73.57 0.00 73.57 312 Meals 8,342.34 6,458.30 1,884.04 129.17% 313 Memberships & Subscriptions 5,220.51 3,333.30 1,887.21 156.62% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.30 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 330 Investment Fees 2,691.92 2,083.30 608.62 129.21% Total 300 Operating Expenses - Fixed \$ 23,371.64 \$ 32,499.80 \$ 128.16 99.61% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29	302 Advertising/Marketing	4,244.77	3,750.00	494.77	113.19%
310 Depreciation expense 617.02 3,750.00 -3,132.98 16,45% 311 Interest Expense 73.57 0.00 73.57 312 Meals 8,342.34 6,458.30 1,884.04 129,17% 313 Memberships & Subscriptions 5,220.51 3,333.30 1,887.21 156,62% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.30 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 330 Investment Fees 2,691.92 2,083.30 608.62 129.21% Total 300 Operating Expenses - Fixed 32,371.64 32,499.80 -\$ 128.16 99.61% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29 73.90% 425 Supplies 10,962.99 6,666.70 4,296.29 <	303 Bank fees	344.31	500.00	-155.69	68.86%
311 Interest Expense 73.57 0.00 73.57 312 Meals 8,342.34 6,458.30 1,884.04 129.17% 313 Memberships & Subscriptions 5,220.51 3,333.30 1,887.21 156.62% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.30 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 330 Investment Fees 2,691.92 2,083.30 608.62 129.21% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 32,499.80 -\$ 128.16 99.61% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29 73.90% 420 Printing and Copying 4,521.01 1,375.00 3,146.01 328.80% 425 Supplies 10,962.99 6,666.70 4,296.29	305 Conferences & Meetings	120.00	833.30	-713.30	14.40%
312 Meals 8,342.34 6,458.30 1,884.04 129.17% 313 Memberships & Subscriptions 5,220.51 3,333.30 1,887.21 156.62% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.30 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 330 Investment Fees 2,691.92 2,083.30 608.62 129.21% Total 300 Operating Expenses - Fixed \$32,371.64 \$32,499.80 -\$ 128.16 99.61% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29 73.90% 425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable 28,703.69	310 Depreciation expense	617.02	3,750.00	-3,132.98	16.45%
313 Memberships & Subscriptions 5,220.51 3,333.30 1,887.21 156.62% 314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.30 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 330 Investment Fees 2,691.92 2,083.30 608.62 129.21% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 32,499.80 -\$ 128.16 99.61% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29 73.90% 420 Printing and Copying 4,521.01 1,375.00 3,146.01 328.80% 425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable	311 Interest Expense	73.57	0.00	73.57	
314 Permits, License Fees 335.00 125.00 210.00 268.00% 324 Website Design & Maintce. 1,618.40 833.30 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 330 Investment Fees 2,691.92 2,083.30 608.62 129.21% Total 300 Operating Expenses - Fixed \$32,371.64 \$32,499.80 \$128.16 99.61% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29 73.90% 420 Printing and Copying 4,521.01 1,375.00 3,146.01 328.80% 425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable \$28,703.69 29,208.40 504.71 98.27% 500 Personnel Expenses 10,00	312 Meals	8,342.34	6,458.30	1,884.04	129.17%
324 Website Design & Maintce. 1,618.40 833.30 785.10 194.22% 325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 330 Investment Fees 2,691.92 2,083.30 608.62 129.21% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 32,499.80 -\$ 128.16 99.61% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29 73.90% 420 Printing and Copying 4,521.01 1,375.00 3,146.01 328.80% 425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable \$ 28,703.69 29,208.40 -\$ 504.71 98.27% 500 Personnel Expenses 108,334.81 124,166.70 -15,831.89 87.25%	313 Memberships & Subscriptions	5,220.51	3,333.30	1,887.21	156.62%
325 Insurance, Liability, D & O 4,457.80 3,333.30 1,124.50 133.74% 330 Investment Fees 2,691.92 2,083.30 608.62 129.21% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 32,499.80 -\$ 128.16 99.61% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29 73.90% 420 Printing and Copying 4,521.01 1,375.00 3,146.01 328.80% 425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 29,208.40 -\$ 504.71 98.27% 500 Personnel Expenses 0.00 0.00 0.00 -15,831.89 87.25%	314 Permits, License Fees	335.00	125.00	210.00	268.00%
330 Investment Fees 2,691.92 2,083.30 608.62 129.21% Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 32,499.80 -\$ 128.16 99.61% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29 73.90% 420 Printing and Copying 4,521.01 1,375.00 3,146.01 328.80% 425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable \$ 28,703.69 29,208.40 -\$ 504.71 98.27% 500 Personnel Expenses 0.00 0.00 0.00 0.00 501 Salaries & Wages 108,334.81 124,166.70 -15,831.89 87.25%	324 Website Design & Maintce.	1,618.40	833.30	785.10	194.22%
Total 300 Operating Expenses - Fixed \$ 32,371.64 \$ 32,499.80 -\$ 128.16 99.61% 400 Operating Expenses - Variable 0.00 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29 73.90% 420 Printing and Copying 4,521.01 1,375.00 3,146.01 328.80% 425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 29,208.40 -\$ 504.71 98.27% 500 Personnel Expenses 0.00 0.00 0.00 -15,831.89 87.25%	325 Insurance, Liability, D & O	4,457.80	3,333.30	1,124.50	133.74%
400 Operating Expenses - Variable 0.00 0.00 0.00 405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29 73.90% 420 Printing and Copying 4,521.01 1,375.00 3,146.01 328.80% 425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 29,208.40 \$ 504.71 98.27% 500 Personnel Expenses 0.00 0.00 0.00 -15,831.89 87.25%	330 Investment Fees	2,691.92	2,083.30	608.62	129.21%
405 Books, Library, Reference 568.31 2,083.30 -1,514.99 27.28% 410 Postage, Mailings 677.41 916.70 -239.29 73.90% 420 Printing and Copying 4,521.01 1,375.00 3,146.01 328.80% 425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 29,208.40 -\$ 504.71 98.27% 500 Personnel Expenses 0.00 0.00 0.00 0.00 501 Salaries & Wages 108,334.81 124,166.70 -15,831.89 87.25%	Total 300 Operating Expenses - Fixed	\$ 32,371.64	\$ 32,499.80	-\$ 128.16	99.61%
410 Postage, Mailings 677.41 916.70 -239.29 73.90% 420 Printing and Copying 4,521.01 1,375.00 3,146.01 328.80% 425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 29,208.40 -\$ 504.71 98.27% 500 Personnel Expenses 0.00 0.00 0.00 -15,831.89 87.25%	400 Operating Expenses - Variable	0.00	0.00	0.00	
420 Printing and Copying 4,521.01 1,375.00 3,146.01 328.80% 425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 29,208.40 -\$ 504.71 98.27% 500 Personnel Expenses 0.00 0.00 0.00 0.00 501 Salaries & Wages 108,334.81 124,166.70 -15,831.89 87.25%	405 Books, Library, Reference	568.31	2,083.30	-1,514.99	27.28%
425 Supplies 10,962.99 6,666.70 4,296.29 164.44% 430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 29,208.40 -\$ 504.71 98.27% 500 Personnel Expenses 0.00 0.00 0.00 0.00 501 Salaries & Wages 108,334.81 124,166.70 -15,831.89 87.25%	410 Postage, Mailings	677.41	916.70	-239.29	73.90%
430 Stipends to Indiv. 11,973.97 18,166.70 -6,192.73 65.91% Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 29,208.40 -\$ 504.71 98.27% 500 Personnel Expenses 0.00 0.00 0.00 0.00 501 Salaries & Wages 108,334.81 124,166.70 -15,831.89 87.25%	420 Printing and Copying	4,521.01	1,375.00	3,146.01	328.80%
Total 400 Operating Expenses - Variable \$ 28,703.69 \$ 29,208.40 -\$ 504.71 98.27% 500 Personnel Expenses 0.00 0.00 0.00 0.00 501 Salaries & Wages 108,334.81 124,166.70 -15,831.89 87.25%	425 Supplies	10,962.99	6,666.70	4,296.29	164.44%
500 Personnel Expenses 0.00 0.00 0.00 501 Salaries & Wages 108,334.81 124,166.70 -15,831.89 87.25%	430 Stipends to Indiv.	11,973.97	18,166.70	-6,192.73	65.91%
501 Salaries & Wages 108,334.81 124,166.70 -15,831.89 87.25%	Total 400 Operating Expenses - Variable	\$	\$ 29,208.40	-\$ 504.71	
	500 Personnel Expenses	0.00	0.00	0.00	
502 Payroll Taxes 11,441.99 10,833.30 608.69 105.62%	501 Salaries & Wages	108,334.81	124,166.70	-15,831.89	87.25%
	502 Payroll Taxes	11,441.99	10,833.30	608.69	105.62%

503 Benefits - Health Insur		160.00	0.00		160.00	
504 Benefits - Retirement		3,504.72	5,000.00		-1,495.28	70.09%
515 Mileage		1,323.62	2,291.70		-968.08	57.76%
520 Training & Continuing Ed		683.98	1,583.30		-899.32	43.20%
525 Outside Contract Services		5,022.86	6,666.70		-1,643.84	75.34%
Total 500 Personnel Expenses	\$	130,471.98	\$ 150,541.70	-\$	20,069.72	86.67%
Total Expenditures	\$	203,970.06	\$ 224,814.80	-\$	20,844.74	90.73%
Net Operating Revenue	-\$	26,965.31	\$ 185.20	-\$	27,150.51	-14560.10%
Other Revenue						
104 Investment Income (Expense)		9,278.35	0.00		9,278.35	
Unrealized Gain(Loss)		-83,846.33	0.00		-83,846.33	
Total Other Revenue	-\$	74,567.98	\$ 0.00	-\$	74,567.98	
Net Other Revenue	-\$	74,567.98	\$ 0.00	-\$	74,567.98	
Net Revenue	-\$	101,533.29	\$ 185.20	-\$	101,718.49	-54823.59%

Friday, Dec 02, 2022 11:37:49 AM GMT-8 - Accrual Basis

YWCA GREAT LAKES BAY Statement of Activity Comparison October 2022

	-	

-39.80% 507.50% -100.00% -40.45% -77.67%
507.50% -100.00% -40.45%
507.50% -100.00% -40.45%
-100.00% -40.45%
-40.45%
-40.45%
-77.67%
-36.05%
-36.05%
0.00%
-35.43%
-100.00%
30.09%
-7.09%
-3.33%
-80.00%
98.79%
100.00%
1728.82%
-19.98%
100.00%
-28.88%
165.94%
56.77%
209.62%
4.30%
223.64%
1.59%
23.97%
-31.33%
-27.16%
-

l otal Expenditures
Net Operating Revenue
Net Revenue

\$ 22,544.86	\$ 18,067.61	\$	4,477.25	24.78%
\$ 1,877.67	\$ 20,123.97	-\$	18,246.30	-90.67%
\$ 1,877.67	\$ 20,123.97	-\$	18,246.30	-90.67%

Friday, Dec 02, 2022 11:39:38 AM GMT-8 - Accrual Basis

YWCA GREAT LAKES BAY Statement of Financial Position

As of October 31, 2022

Paypal 0.00 568.92 -568.92 -10.00 Total Bank Accounts \$ 56,168.95 \$ 49,814.46 \$ 6,354.49 12.75 Accounts Receivable 51,295.95 30,750.00 20,545.95 66.85 Total Accounts Receivable 51,295.95 \$ 30,750.00 \$ 20,545.95 66.85 Total Accounts Receivable 51,295.95 \$ 30,750.00 \$ 20,545.95 66.85 Total Accounts Receivable 51,295.95 \$ 30,750.00 \$ 20,545.95 66.85 Total Accounts Receivable 51,295.95 \$ 30,750.00 \$ 20,545.95 66.85 Total Current Assets 51,295.95 \$ 30,750.00 \$ 20,545.95 66.85 BACF Endowment Fund 12,286.60 12,286.60 0.00 0.00 Huntington Investment 310,897.61 372,789.04 -61,891.43 -16.60 Total Other Current Assets \$ 323,184.21 \$ 385,075.64 -\$ 61,891.43 -16.60 Total Current Assets \$ 323,184.21 \$ 385,075.64 -\$ 61,891.43 -16.60 Total Current Assets \$ 430,649.11 \$ 465,640.10 -\$ 34,990.99 -7.55 Fixed Assets \$ 430,649.11 \$ 445,64 0.00 0.00 Furniture and Equipment 15,026.64 14,490.83 535.81 3.7 Total Fixed Assets \$ 2,063.36 \$ 380.49 \$ 1,682.87 442.20 Other Assets \$ 2,063.36 \$ 380.49 \$ 1,682.87 442.20 Other Assets \$ 164.50 \$ 0.00 \$ 164.50 Total Other Assets \$ 164.50 \$ 0.00 \$ 164.50 Total Other Assets \$ 164.50 \$ 0.00 \$ 164.50 Total Other Assets \$ 164.50 \$ 0.00 \$ 164.50 Total Assetrs \$ 432,876.97 \$ 466,020.59 \$ 33,143.62 -7.1 LIABILITIES AND EQUITY Liabilities \$ 1,261.72 \$ 1,931.82 \$ 670.10 \$ 34.60 Total Accounts Payable \$ 1,261.72 \$ 1,931.82 \$ 670.10 \$ 34.60 Total Accounts Payable \$ 1,261.72 \$ 1,931.82 \$ 670.10 \$ 34.60 Total Accounts Payable \$ 1,261.72 \$ 1,931.82 \$ 670.10 \$ 34.60 Total Accounts Payable \$ 1,261.72 \$ 1,931.82 \$ 670.10 \$ 34.60 Total Accounts Payable \$ 1,261.72 \$ 1,931.82 \$ 670.10 \$ 34.60 Total Accounts Payable \$ 1,261.72 \$ 1,403.16 \$ 772.76 \$ 55.00 Total Accounts Payable \$					Tot	tal		
Current Assets Samk Accounts Samk Accoun		As						2/ 21
Current Assets	ACCETO		2022	20	021 (PY)		Change	% Change
Sank Accounts								
1st State Bank Checking								
Diaper Bank			40 400 45		40 545 07		0.040.00	24.240/
Diaper Bank - Arenac 3,763,85 4,313,75 5,49,90 7,27,7 Diaper Bank - Bay 3,105,95 4,214,92 -1,108,97 26,36, 36,36,36 3,658,67 -1,108,97 26,36, 36,36,36 3,658,67 -1,108,97 26,36, 36,36,36 3,658,67 -1,108,97 26,36, 36,36,36 3,668,98 3,658,67 -1,108,97 26,36,36,36 3,668,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98 3,688,98	•		49, 188. 15		40,545.87		•	21.31%
Diaper Bank - Bay 3,105.95 4,214.92 -1,108.97 -26.35 Total Diaper Bank \$ 6,869.80 \$ 6,526.67 \$ 1,688.87 -1.194 Huntington Checking 111.00 171.100 -60.00 -35.00 -26.000 -35.00 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.000 -26.0			2 762 05		1 212 75			10 750/
Total Diaper Bank			•		·			
Huntington Checking	•		-,	•		•	•	
Paypal 0.00 568.92 -568.92 -10.00 Total Bank Accounts \$ 56,168.95 \$ 49,814.6 \$ 6,354.49 12.7 Accounts Receivable \$ 51,295.95 30,750.0 20,545.95 66.8 Total Accounts Receivable \$ 51,295.95 \$ 30,750.0 \$ 20,545.95 66.8 Other Current Assets BACF Endowment Fund 12,286.60 12,286.60 0.00 0.00 Huntington Investment 310,897.61 \$ 385,075.64 \$ 61,891.43 -16.60 Total Other Current Assets \$ 323,184.21 \$ 385,075.64 \$ 61,891.43 -16.60 Total Other Current Assets \$ 323,184.21 \$ 385,075.64 \$ 61,891.43 -16.60 Total Current Assets \$ 323,184.21 \$ 465,640.10 \$ 34,90.99 -7.5 Fixed Assets \$ 2,063.86 \$ 380.40 \$ 1,147.06 7.8 Computer software 445.64 445.64 40.00 0.0 Furniture and Equipment 15,026.64 14,490.83 55.81 3.7 Total Fixed Assets \$ 2,063.8	•	\$	•	\$	•	-\$	•	
Total Bank Accounts \$ 56,168.95 \$ 49,814.46 \$ 6,354.49 12.77								-35.09%
Accounts Receivable 51,295,95 30,750,00 20,545,95 66.88 Total Accounts Receivable \$ 51,295,95 \$ 30,750,00 \$ 20,545,95 66.88 Other Current Assets BACF Endowment Fund 12,286,60 12,286,60 0.00 0.00 Huntington Investment 310,897,61 372,789,04 -61,891,43 -16.60 Total Other Current Assets \$ 323,184,21 \$ 385,075,64 -61,891,43 -16.00 Total Current Assets \$ 430,649,11 \$ 465,640,10 -\$ 34,990,99 -7.5 Fixed Assets Accumulated depreciation -13,408,92 -14,555,98 1,147,06 7.8 Computer software 445,64 445,64 0.00 0.0 Fixed Assets \$ 2,063,8 380,49 1,682,87 422 Other Assets \$ 2,063,8 380,49 1,682,87 422 Other Assets \$ 164,50 0.00 164,50 -7.1 Total Circe Assets \$ 164,50 \$ 0.00 \$ 164,50 -7.1 TOTAL ASSETS \$ 432,		_				_		-100.00%
Accounts receivable 51,295.95 30,750.00 20,545.95 66.88 Total Accounts Receivable \$ 51,295.95 \$ 30,750.00 \$ 20,545.95 66.88 Other Current Assets BACF Endowment Fund 12,286.60 12,286.60 0.00 0.00 Huntington Investment 310,897.61 372,789.04 -61,891.43 -16.60 Total Other Current Assets \$ 323,184.21 \$ 385,075.64 -\$ 61,891.43 -16.00 Total Current Assets \$ 323,184.21 \$ 385,075.64 -\$ 61,891.43 -16.00 Total Current Assets \$ 340,649.11 \$ 465,640.10 \$ 34,990.99 -7.5 Fixed Assets -13,408.92 -14,555.98 1,147.06 7.8 Computer software 445.64 445.64 0.00 0.0 Furniture and Equipment 15,026.64 14,490.83 535.81 3.7 Total Fixed Assets 164.50 0.00 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50		\$	56,168.95	\$	49,814.46	\$	6,354.49	12.76%
Total Accounts Receivable S			_,					
Other Current Assets 12,286.60 12,286.00 0.00 0.00 Huntington Investment 310,897.61 372,789.04 -61,891.43 -16.60 Total Other Current Assets \$ 323,184.21 \$ 385,075.64 \$ 61,891.43 -16.00 Total Current Assets \$ 430,649.11 \$ 465,640.10 \$ 34,990.99 -7.5 Fixed Assets 420,000 -11,555.98 1,147.06 7.8 Accumulated depreciation -13,408.92 -14,555.98 1,147.06 7.8 Computer software 445.64 445.64 0.00 0.00 Furniture and Equipment 15,026.64 14,490.83 535.81 3.7 Total Fixed Assets \$ 2,063.36 380.49 1,682.87 422.2 Other Assets 164.50 0.00 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.					,		•	66.82%
BACF Endowment Fund Huntington Investment 12,286.60 12,286.60 0.00 0.00 Huntington Investment 310,897.61 372,789.04 -61,891.43 -16.60 Total Other Current Assets \$ 323,184.21 \$ 385,075.64 \$ 61,891.43 -16.00 Total Current Assets \$ 430,649.11 \$ 465,640.10 \$ 34,990.99 -7.5 Fixed Assets *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** *** </td <td></td> <td>\$</td> <td>51,295.95</td> <td>\$</td> <td>30,750.00</td> <td>\$</td> <td>20,545.95</td> <td>66.82%</td>		\$	51,295.95	\$	30,750.00	\$	20,545.95	66.82%
Huntington Investment 310,897.61 372,789.04 -61,891.43 -16.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05								
Total Other Current Assets \$ 323,184.21 \$ 385,075.64 \$ 61,891.43 \$ -16.00 Total Current Assets \$ 430,649.11 \$ 465,640.10 \$ 34,990.99 \$ -7.55 Fixed Assets			•		•			0.00%
Total Current Assets \$ 430,649.11 \$ 465,640.10 -\$ 34,990.99 -7.5			,		· · · · · · · · · · · · · · · · · · ·		. ,	-16.60%
Fixed Assets Accumulated depreciation -13,408.92 -14,555.98 1,147.06 7.8 Computer software 445.64 445.64 0.00 0.00 Furniture and Equipment 15,026.64 14,490.83 535.81 3.7 Total Fixed Assets \$ 2,063.36 \$ 380.49 \$ 1,682.87 442.2 Other Assets 164.50 0.00 164.50 42.2 Total Other Assets \$ 164.50 0.00 164.50 -7.1 TOTAL ASSETS \$ 432,876.97 \$ 466,020.59 \$ 33,143.62 -7.1 LIABILITIES AND EQUITY Liabilities Current Liabilities Accounts Payable 1,261.72 1,931.82 -670.10 -34.6 Accounts Payable 1,261.72 1,931.82 -670.10 -34.6 Credit Cards 1,261.72 1,931.82 -670.10 -34.6 Credit Cards 2,175.92 1,403.16 772.76 55.0 Total Credit Cards 2,175.92 1,403.16 772.76 55.0	Total Other Current Assets		•	•	385,075.64		61,891.43	-16.07%
Accumulated depreciation -13,408.92 -14,555.98 1,147.06 7.8 Computer software 445.64 445.64 0.00 0.00 Furniture and Equipment 15,026.64 14,490.83 535.81 3.7 Total Fixed Assets \$ 2,063.36 \$ 380.49 \$ 1,682.87 442.2 Other Assets 164.50 0.00 164.50 42.2 Total Other Assets \$ 164.50 0.00 \$ 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50	Total Current Assets	\$	430,649.11	\$	465,640.10	-\$	34,990.99	-7.51%
Computer software 445.64 445.64 0.00 0.00 Furniture and Equipment 15,026.64 14,490.83 535.81 3.7 Total Fixed Assets \$ 2,063.36 \$ 380.49 \$ 1,682.87 442.2 Other Assets 164.50 0.00 164.50 42.2 Total Other Assets \$ 164.50 0.00 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50	Fixed Assets							
Furniture and Equipment 15,026.64 14,490.83 535.81 3.7 Total Fixed Assets \$ 2,063.36 \$ 380.49 \$ 1,682.87 442.2 Other Assets \$ 164.50 0.00 164.50 164.50 Total Other Assets \$ 164.50 0.00 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50 164.50	Accumulated depreciation		-13,408.92		-14,555.98		1,147.06	7.88%
Total Fixed Assets \$ 2,063.36 \$ 380.49 \$ 1,682.87 442.28 Other Assets 164.50 0.00 164.50 Total Other Assets \$ 164.50 \$ 0.00 \$ 164.50 Total Other Assets \$ 164.50 \$ 0.00 \$ 164.50 TOTAL ASSETS \$ 432,876.97 \$ 466,020.59 -\$ 33,143.62 -7.18 LIABILITIES AND EQUITY	Computer software		445.64		445.64		0.00	0.00%
Other Assets 164.50 0.00 164.50 Total Other Assets \$ 164.50 \$ 0.00 \$ 164.50 TOTAL ASSETS \$ 432,876.97 \$ 466,020.59 -\$ 33,143.62 -7.1 LIABILITIES AND EQUITY Liabilities Current Liabilities Accounts Payable Accounts payable 1,261.72 1,931.82 -670.10 -34.6 Total Accounts Payable \$ 1,261.72 1,931.82 -\$ 670.10 -34.6 Credit Cards \$ 2,175.92 1,403.16 772.76 55.0 Total Credit Cards \$ 2,175.92 1,403.16 772.76 55.0	Furniture and Equipment		15,026.64		14,490.83		535.81	3.70%
Prepaid expenses 164.50 0.00 164.50 Total Other Assets \$ 164.50 \$ 0.00 \$ 164.50 TOTAL ASSETS \$ 432,876.97 \$ 466,020.59 -\$ 33,143.62 -7.1 LIABILITIES AND EQUITY Liabilities Current Liabilities Accounts Payable 1,261.72 1,931.82 -670.10 -34.6 Total Accounts Payable \$ 1,261.72 \$ 1,931.82 -670.10 -34.6 Credit Cards \$ 2,175.92 1,403.16 772.76 55.0 Total Credit Cards \$ 2,175.92 \$ 1,403.16 772.76 55.0	Total Fixed Assets	\$	2,063.36	\$	380.49	\$	1,682.87	442.29%
Total Other Assets \$ 164.50 \$ 0.00 \$ 164.50 TOTAL ASSETS \$ 432,876.97 \$ 466,020.59 -\$ 33,143.62 -7.1 LIABILITIES AND EQUITY Liabilities Current Liabilities Accounts Payable Accounts payable 1,261.72 1,931.82 -670.10 -34.6 Total Accounts Payable \$ 1,261.72 \$ 1,931.82 -\$ 670.10 -34.6 Credit Cards \$ 2,175.92 1,403.16 772.76 55.0 Total Credit Cards \$ 2,175.92 \$ 1,403.16 \$ 772.76 55.0	Other Assets							
TOTAL ASSETS \$ 432,876.97 \$ 466,020.59 -\$ 33,143.62 -7.15 LIABILITIES AND EQUITY Liabilities Current Liabilities Accounts Payable Accounts payable \$ 1,261.72 \$ 1,931.82 \$ -670.10 \$ -34.60 Total Accounts Payable \$ 1,261.72 \$ 1,931.82 -\$ 670.10 \$ -34.60 Credit Cards 1st State Bank Credit Card \$ 2,175.92 \$ 1,403.16 \$ 772.76 \$ 55.00 Total Credit Cards \$ 2,175.92 \$ 1,403.16 \$ 772.76 \$ 55.00	Prepaid expenses		164.50		0.00		164.50	
LIABILITIES AND EQUITY Liabilities Current Liabilities Accounts Payable Accounts payable 1,261.72 1,931.82 -670.10 -34.6 Total Accounts Payable \$ 1,261.72 1,931.82 -\$ 670.10 -34.6 Credit Cards \$ 1,261.72 1,403.16 772.76 55.0 Total Credit Cards \$ 2,175.92 1,403.16 772.76 55.0	Total Other Assets	\$	164.50	\$	0.00	\$	164.50	
Liabilities Current Liabilities Accounts Payable Accounts payable 1,261.72 1,931.82 -670.10 -34.6 Total Accounts Payable \$ 1,261.72 1,931.82 -\$ 670.10 -34.6 Credit Cards \$ 2,175.92 1,403.16 772.76 55.0 Total Credit Cards \$ 2,175.92 1,403.16 772.76 55.0	TOTAL ASSETS	\$	432,876.97	\$	466,020.59	-\$	33,143.62	-7.11%
Current Liabilities Accounts Payable 1,261.72 1,931.82 -670.10 -34.6 Accounts Payable \$ 1,261.72 \$ 1,931.82 -\$ 670.10 -34.6 Credit Cards \$ 2,175.92 1,403.16 772.76 55.0 Total Credit Cards \$ 2,175.92 1,403.16 772.76 55.0	LIABILITIES AND EQUITY							
Accounts Payable 1,261.72 1,931.82 -670.10 -34.6 Total Accounts Payable \$ 1,261.72 1,931.82 -\$ 670.10 -34.6 Credit Cards \$ 2,175.92 1,403.16 772.76 55.0 Total Credit Cards \$ 2,175.92 1,403.16 772.76 55.0	Liabilities							
Accounts payable 1,261.72 1,931.82 -670.10 -34.6 Total Accounts Payable \$ 1,261.72 \$ 1,931.82 -\$ 670.10 -34.6 Credit Cards 2,175.92 1,403.16 772.76 55.0 Total Credit Cards \$ 2,175.92 1,403.16 772.76 55.0	Current Liabilities							
Total Accounts Payable \$ 1,261.72 \$ 1,931.82 -\$ 670.10 -34.6 Credit Cards 2,175.92 1,403.16 772.76 55.0 Total Credit Cards \$ 2,175.92 \$ 1,403.16 \$ 772.76 55.0	Accounts Payable							
Credit Cards 2,175.92 1,403.16 772.76 55.0 Total Credit Cards \$ 2,175.92 1,403.16 \$ 772.76 55.0	Accounts payable		1,261.72		1,931.82		-670.10	-34.69%
1st State Bank Credit Card 2,175.92 1,403.16 772.76 55.0 Total Credit Cards \$ 2,175.92 1,403.16 \$ 772.76 55.0	Total Accounts Payable	\$	1,261.72	\$	1,931.82	-\$	670.10	-34.69%
Total Credit Cards \$ 2,175.92 \$ 1,403.16 \$ 772.76 55.0	Credit Cards							
	1st State Bank Credit Card		2,175.92		1,403.16		772.76	55.07%
Other Current Liabilities	Total Credit Cards	\$	2,175.92	\$	1,403.16	\$	772.76	55.07%
	Other Current Liabilities							
Deferred Revenue 9,300.00 2,806.92 6,493.08 231.3	Deferred Revenue		9,300.00		2,806.92		6,493.08	231.32%
Diaper Bank Funds 6,869.80 8,528.67 -1,658.87 -19.4	Diaper Bank Funds		6,869.80		8,528.67		-1,658.87	-19.45%
Payroll Liabilities 5,261.54 5,261.54 0.00 0.0	Payroll Liabilities		5,261.54		5,261.54		0.00	0.00%

Cares Act Co. Soc Sec Deferral	3,203.50	6,406.99		-3,203.49	-50.00%
Federal Taxes (941/944)	2,789.62	2,505.81		283.81	11.33%
MI Income Tax	496.78	505.11		-8.33	-1.65%
MI Local Tax	90.05			90.05	
MI Unemployment Tax	203.02	0.00		203.02	
SUTA Payable	1.00	0.00		1.00	
YWCA After Tax Contribution	0.00	150.00		-150.00	-100.00%
YWCA Retirement Company	257.52	375.00		-117.48	-31.33%
Total Payroll Liabilities	\$ 12,303.03	\$ 15,204.45	-\$	2,901.42	-19.08%
Total Other Current Liabilities	\$ 28,472.83	\$ 26,540.04	\$	1,932.79	7.28%
Total Current Liabilities	\$ 31,910.47	\$ 29,875.02	\$	2,035.45	6.81%
Total Liabilities	\$ 31,910.47	\$ 29,875.02	\$	2,035.45	6.81%
Equity					
Temp. Restricted Net Assets				0.00	
Bay Area Community Foundation	12,286.60	12,286.60		0.00	0.00%
Total Temp. Restricted Net Assets	\$ 12,286.60	\$ 12,286.60	\$	0.00	0.00%
Unrestricted Net Assets	490,213.19	465,539.56		24,673.63	5.30%
Net Revenue	-101,533.29	-41,680.59		-59,852.70	-143.60%
Total Equity	\$ 400,966.50	\$ 436,145.57	-\$	35,179.07	-8.07%
TOTAL LIABILITIES AND EQUITY	\$ 432,876.97	\$ 466,020.59	-\$	33,143.62	-7.11%

Funding Organization	Due	Submitted	Year	Dates for Program	Status	Grant Report Due	Doguested	Awardad	Recieved	WEEP (GA/MA)	Young Women Choosing Action	STRIVE	InterACT	Advocacy	Admin
Program Funding Needs	Due	Submitted	2023	Dates for Program	Status	Report Due	Requesteu	Awarueu	Recieved	\$65,000	\$26,000	\$37,000	\$27,000		\$16,666
UWSC Program randing Needs	6/28/2022	6/28/2022	2023	1/1/23-12/31/24	Awarded		\$30,000	\$30,000		\$15,000		\$15,000	\$21,000	\$5,000	\$10,000
Alden & Vada Dow Foundation	8/15/2022	7/28/2022	2023	1/1/23-12/31/24	Awarded		\$20,000	-	•	\$6,000		\$8,000			+
Huntington (Frances Goll Mills)	n/a	2021	2023	1/1/23-12/31/23	Awarded		\$15,000	1		\$15,000		\$8,000			+
Saginaw Community Foundation	11/1/2022	11/1/2022	2023	1/1/23-12/31/23	Pending		\$15,000	•		\$13,000			\$15,000		+
PNC	7/28/2022	7/28/2022	2023	1/1/23-12/31/23	Awarded		\$5,000		Y	\$5,000			J13,000		+
Bay Area Comm. Found ARPA Bay Co Grant	9/22/22	9/21/2022	22-23	11/1/22-12/31/23	Awarded		\$50,000			\$5,000					\$16,666
Dow	0,22,22	0,21,2022	2023	11/1/22 12/01/20	7		\$20,000	· ·			x		(\$20,000
Morley Family Foundation			2023				\$5,000	-		x					
Embridge Fueling Futures			2023	1/1/23-12/31/23			\$20,000				x	,	(
Harry & Margaret Towsley Foundation	1/13/2023		2023	1/1/23-12/31/23			\$12,000	1		x		х			
Strosacker Foundation	4/15/2023		2023	7 7 7 7 7			\$10,000				x	x			1
Harvey Randall Wickes Foundation *Saginaw	, ,, , ,						\$5,000	1		x					
Allen E. & Marie A. Nickless Foundation *Saginaw			2023				\$3,000			х					
Other Grant Opportunities (Apply Q1-Q2 2023)															+
Molina Cares Foundation	1			1/1/22-12/31/22		\$2,000									T
Dow GLBI LPGA				-, -, -,, -, -,		\$4,500									1
Harvey Randall Wickes Foundation						\$5k-15k									
Wolohan Family Foundation						\$5k-25k									1
Gougeon Employees Foundation						\$5k-10k									
Jury Foundation						Q0// 10//									1
						\$5k-10k									
							\$210.000	\$113,600		\$41,000	\$6,000	\$23,000	\$15,000		\$16,666
							, ,,,,,,,	,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , ,	,	, ,,,,,,,		
										-\$24,000	-\$20,000	-\$14,000	-\$12,000		\$0
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WEINLANDER FITZHUGH

YWCA GREAT LAKES BAY REGION BAY CITY, MICHIGAN

FINANCIAL STATEMENTS <u>DECEMBER 31, 2021</u>

<u>INDEX</u>

	<u>PAGE</u>
INDEPENDENT ACCOUNTANT'S REVIEW REPORT	1
STATEMENT OF FINANCIAL POSITION	2
STATEMENT OF ACTIVITIES	3
STATEMENT OF FUNCTIONAL EXPENSES	4
STATEMENT OF CASH FLOWS	5
NOTES TO FINANCIAL STATEMENTS	6-13



WEINLANDER FITZHUGH

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

September 6, 2022

To the Management YWCA Great Lakes Bay Region Bay City, Michigan

We have reviewed the accompanying financial statements of YWCA Great Lakes Bay Region (Organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with U.S. generally accepted accounting principles. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of YWCA Great Lakes Bay Region and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with U.S. generally accepted accounting principles.

Weinlander Fitzhugh



Statement of Financial Position <u>December 31, 2021</u>

ASSETS

Cash Contributions receivable Prepaid expenses Beneficial interest in endowment funds Investments Furniture and equipment - at cost less accumulated depreciation of \$10,452	\$ 102,206 32,250 165 13,999 389,194
Total Assets	\$ 537,912
<u>LIABILITIES AND NET ASSETS</u>	
Liabilities:	
Accounts payable	\$ 5,858
Accrued payroll and benefits	11,064
Agency liability	8,225
Unearned revenue	3,000
Total liabilities	28,147
Net Assets:	
Without donor restrictions	
Funds acting as an endowment	13,999
Undesignated	402,216
Total net assets without donor restrictions	416,215
With donor restrictions	93,550
Total net assets	509,765
Total Liabilities and Net Assets	\$ 537,912

Statement of Activities

For the Year Ended December 31, 2021

		nout Donor	With Donor Restrictions		<u>Total</u>
Public Support and Other Revenue:					
Public support -					
Fundraising:					
Special events	\$	23,128	\$ 0	\$	23,128
Less direct expenses		(18,982)	 0		(18,982)
Net fundraising		4,146	0		4,146
Other public support:					
Contributions and bequests		26,098	0		26,098
Grants		27,750	61,300		89,050
Paycheck Protection Program		27,734	0		27,734
United Way allocation		0	46,750		46,750
Total other public support		81,582	108,050		189,632
Other revenue -					
Net investment return		10,963	0		10,963
Net realized and unrealized gain on investments		45,901	0		45,901
Loss on sale of equipment		(1,749)	0		(1,749)
• •		55,115	0		55,115
Net assets released from time and program restrictions		87,250	(87,250)		0
Total public support and other revenue		228,093	 20,800		248,893
Expenses:					
Program services		160,725	0		160,725
Supporting services		56,230	0		56,230
Total expenses		216,955	0		216,955
Change in net assets		11,138	20,800		31,938
Net assets at beginning of year		405,077	 72,750		477,827
Net assets at end of year	\$	416,215	\$ 93,550	\$	509,765

YWCA GREAT LAKES BAY REGION Statement of Functional Expenses For the Year Ended December 31, 2021

			Program Service	s	Support Services			
				Total	Management		Total	
				Program	and		Support	
	Total	Advocacy	Empowerment	Services	General	Fundraising	Services	
Personnel and related costs								
Payroll	\$ 129,614	\$ 16,422	\$ 77,768	\$ 94,190	\$ 32,000	\$ 3,424	\$ 35,424	
Payroll taxes	12,894	1,634	7,410	9,044	2,954	896	3,850	
Employee benefits	2,521	319	1,513	1,832	378	311	689	
- •	145,029	18,375	86,691	105,066	35,332	4,631	39,963	
Other costs								
Professional fees	12,907	1,636	7,744	9,380	1,936	1,591	3,527	
Occupancy	12,724	1,612	7,634	9,246	1,909	1,569	3,478	
Supplies	12,408	3,832	1,946	5,778	2,872	3,758	6,630	
Membership dues	7,495	0	1,034	1,034	5,940	521	6,461	
Communications	7,371	933	4,423	5,356	1,106	909	2,015	
Specific assistance	6,443	0	6,443	6,443	0	0	0	
Contractual services	6,038	0	1,913	1,913	2,340	1,785	4,125	
Equipment	5,009	635	3,005	3,640	751	618	1,369	
Advertising	4,822	611	2,893	3,504	723	595	1,318	
Banking and investment fees	4,800	608	2,880	3,488	720	592	1,312	
Insurance	4,597	582	2,758	3,340	690	567	1,257	
Meetings, travel and conferences	3,491	442	2,095	2,537	524	430	954	
Licenses and permits	1,491	0	0	0	75	1,416	1,491	
Depreciation expense	1,312	0	0	0	1,312	0	1,312	
Total functional expenses	235,937	29,266	131,459	160,725	56,230	18,982	75,212	
Less expenses included in the expense on the Statement of Activities								
Direct fundraising expenses	(18,982)	0	0	0	0	(18,982)	(18,982)	
Total expenses included in the expense								
section of Statement of Activities	\$ 216,955	\$ 29,266	\$ 131,459	\$ 160,725	\$ 56,230	\$ 0	\$ 56,230	

Statement of Cash Flows

For the Year Ended December 31, 2021

Cash Flows From Operating Activities	
Change in net assets	\$ 31,938
Adjustments to reconcile change in net assets	
to net cash flows from operating activities:	
Depreciation	1,312
Net realized and unrealized gain on investments	(45,901)
Proceeds from sale of equipment	640
Loss on sale of equipment	1,749
Investment income reinvested	34,678
Changes in operating assets and liabilities:	
Accounts receivable	2,500
Prepaid expenses	(15)
Other assets	1,825
Accounts payable	2,451
Accrued payroll and benefits	(3,898)
Unearned revenue	(150)
Net cash flows from operating activities	27,129
Cash Flows From Investing Activities	
Increase in beneficial interest in endowment funds	(1,712)
Net cash flows from investing activities	(1,712)
Net increase in cash	25,417
	,
Cash - beginning of year	76,789
Cash - end of year	\$ 102,206

YWCA GREAT LAKES BAY REGION Notes To Financial Statements For the Year Ended December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Entity

The YWCA USA is dedicated to eliminating racism, empowering women and promoting peace, justice, freedom and dignity for all. In keeping with this mission, the YWCA Great Lakes Bay Region (Organization) functions as a women's leadership organization dedicated to improving the economic self-sufficiency of women and their families. Mission - driven programs and services include parenting, economic empowerment workshops, advocacy and professional development.

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting. Grant income is recognized when all requirements of the grant agreement have been fulfilled and program income is recognized when the program begins. Other revenue is recognized when earned. Expenses are recorded when incurred.

Accounts Receivable

Accounts receivable are stated at actual less an allowance for uncollectible accounts. No such allowance was recorded for 2021. Accounts receivable consist mainly of amounts due from individuals and state agencies for services provided.

Estimates

The process of preparing financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Cash

The Organization maintains its cash in bank deposit accounts that, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

There were no non-cash operating, investing or financing activities during 2021.

Cash paid for interest was \$0 for the year ending December 31, 2021.

YWCA GREAT LAKES BAY REGION Notes To Financial Statements

For the Year Ended December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions 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 contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. The Organization uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made. No allowance is necessary for 2021.

Contributed Services

No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific programs, campaign solicitations, and various committee assignments.

Fixed Assets and Depreciation

The Organization follows the practice of capitalizing the cost of all expenditures for furniture and equipment. Maintenance and repairs are charged to expense as incurred. Renewals and betterments are charged to the related property asset account. The fair value of donated fixed assets is capitalized upon receipt. When assets are retired, cost and accumulated depreciation are eliminated from the asset and accumulated depreciation accounts and the resulting profit or loss is included in income.

Donations of furniture and equipment are recorded as support at their estimated fair value. Such donations are reported as net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Depreciation is provided on a straight-line basis over the estimated useful lives of the assets.

Furniture and equipment

5-10 years

Notes To Financial Statements For the Year Ended December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net assets with donor restrictions - Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources must be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue and Revenue Recognition

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions 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 contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not included as support until the conditions are substantially met.

Revenue for fundraising events consists of the cost of direct benefit to the donors (exchange portion) and contribution revenue. The Organization recognizes the contribution portion immediately and the exchange portion upon completion of the events. For the year ended December 31, 2021, Management has determined \$6,157 in sponsorship revenue to be the exchange portion recognized in 2021 as the events took place. Management has determined \$16,971 of gross fundraising revenue to be contribution revenue and it was recognized immediately.

The Organization received \$1,500 for the 2023 Riverside Art Festival and \$1,500 for Women of Achievement 2023. These amounts are carried over in unearned revenue.

2021 2020
Unearned revenue \$ 3,000 \$ 2,807

Notes To Financial Statements For the Year Ended December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited on the basis of time records and estimates made by the Organization's management.

Events Occurring After Reporting Date

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through the date of the accompanying Independent Auditor's Report, which is the date the financial statements were available to be issued.

NOTE 2 - LIQUIDITY AND AVAILABILITY

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Organization has various sources of liquidity at its disposal, including cash, accounts receivable, investments and a line of credit. In addition to financial assets available to meet general expenditures over the next 12 months, the Organization anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

The following table reflects the Organization's financial assets as of December 31, 2021, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of contractual restrictions or internal board designations.

Cash	\$ 102,206
Accounts receivable	32,250
Beneficial interest in endowment funds	13,999
Investments	389,194
Total financial assets	 537,649
Cash held for agent transactions	(8,225)
Cash with time and purpose restrictions	(93,550)
Beneficial interest in endowment funds	(13,999)
	(115,774)
Financial assets available to meet cash needs for general expenditures within one year	\$ 421,875

Notes To Financial Statements For the Year Ended December 31, 2021

NOTE 3 - FURNITURE AND EQUIPMENT

Furniture and equipment consists of the following as of December 31, 2021:

:

Furniture	\$ 10,104
Equipment	446
	10,550
Less accumulated depreciation	(10,452)
	\$ 98

NOTE 4 - RESTRICTIONS ON ASSETS

Net assets with donor restrictions are restricted for the following purposes or periods:

Subject to expenditure for specified purpose:

Grants <u>\$ 93,550</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended December 31, 2021.

Expiration of time restrictions	\$ 49,250
Expiration of purpose restrictions	38,000
Net assets released from donor restrictions	\$ 87,250

NOTE 5 - LINE OF CREDIT

The Organization has a \$70,000 secured revolving line of credit with Huntington Bank. Interest is payable monthly based on the LIBOR rate. Interest is calculated at 2.000 percentage points over the Index, resulting in an interest rate of 2.06% at December 31, 2021. As of December 31, 2021, the balance on the line of credit was \$0.

NOTE 6 - INCOME TAXES

The Organization's income tax returns are subject to examination by the appropriate taxing jurisdictions. As of December 31, 2021, the Organization's federal tax returns generally remain open for the last three years.

The Organization is a non-profit organization and is tax exempt under Internal Revenue Code 501(c)(3); accordingly, no provision for federal or state income taxes is made in the accompanying financial statements.

Notes To Financial Statements For the Year Ended December 31, 2021

NOTE 7 - INVESTMENTS AND FAIR VALUE MEASUREMENTS

Investments are stated at fair value and summarized as follows as of December 31, 2021:

Money market	\$ 9,622
Mutual funds	 379,572
	\$ 389,194

Financial Accounting Standards Board (FASB) Accounting Statement Codification (ASC) 820, Fair Value Measurements and Disclosures, establishes a framework for measuring value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, assets or liabilities.

Level 2 Quoted prices in markets that are not considered to be active or financial statements for which all significant inputs are observable, either directly or indirectly.

Level 3 Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following table presents assets at fair value on a recurring basis during the period by level within the fair value hierarchy, as of December 31, 2021.

]	Level 1	Level 2		Level 3		<u>Total</u>	
Money market	\$	9,622	\$	0	\$	0	\$ 9,622	
Mutual funds		379,572		0		0	379,572	
Total	\$	389,194	\$	0	\$	0	\$389,194	
10181	<u> </u>	309,194	Ф	U	Ф	U	\$ 389,194	

Following is a description of the valuation methodologies used for assets measured at fair value.

Money market funds Valued at the net asset value (NAV) of shares held by the Organization at year-end.

Mutual funds Valued at the net asset value (NAV) of shares held by the Organization at

year-end.

Notes To Financial Statements For the Year Ended December 31, 2021

NOTE 8 - BENEFICIAL INTEREST FOUNDATION

The Organization is the beneficiary under two endowment fund agreements with the Bay Area Community Foundation (BACF). The agency fund represents an endowment established by the Organization and is therefore included in the statement of financial position in the amount of \$13,999. The donor advised portion, \$14,185, is included on the statement of financial position of the BACF. The donor advised fund was established in 2011 with donor contributions. The contributions to the donor advised fund are not included on the accompanying statement of financial position. The Organization does not exercise any control over the principal of the funds but, based on a formula, certain amounts of the fund may be distributed to and expended by the Organization.

Variance power has been granted to the BACF for the assets in the endowment fund. If the Organization ceases to exist or no longer performs its functions under the provisions of the agreement, the BACF shall continue to administer and disburse fund assets in a manner deemed appropriate.

The endowment fund includes funds designated by the Organization. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the Organization to function as endowments, are classified and reported based on the existence or absence of donor-imposed restriction.

Investment and spending policies are determined by the BACF.

Endowment Net Asset Composition by Type of Fund as of December 31, 2021

	Without Donor		
	Restrictions		
Endowment funds	\$	13,999	
Changes in Endowment Net Assets for the Year Ended Dece	mber 3	1, 2021	
	Without Donor Restrictions		
Endowment net assets, beginning of the year	\$	12,287	
Investment return:			
Investment income		782	
Net appreciation (realized and unrealized)		1,067	
Total investment return		1,849	
Expenses:			
Administrative and investment fees		(137)	
Total expenses		(137)	
Endowment net assets, end of the year	\$	13,999	

YWCA GREAT LAKES BAY REGION Notes To Financial Statements For the Year Ended December 31, 2021

NOTE 9 - LEASED OFFICE SPACE

The Organization leased office space and a copier for 2021. Total lease expense for 2021 was \$13,159. Rent expense was less than the lease agreement amount due to a flood in the office space they were renting. Future minimum lease payments are as follows:

2022		\$ 8,600
2023	_	1,700
		\$ 10,300

NOTE 10 – UPCOMING ACCOUNTING PRONOUNCEMENT

On February 26, 2016, FASB issued ASU 2016-02, *Leases* (Topic 842). This new standard will move operating lease obligations from the footnotes to the statement of financial position by recognizing lease assets and lease liabilities and disclosing key information about leasing arrangements. The standard will be effective for the Organization's year ended December 31, 2022. Management is evaluating the effect of the updated lease guidance on the Organization's financial statements.

NOTE 11 - PAYCHECK PROTECTION PROGRAM

On February 17, 2021, the Organization received loan proceeds in the amount of \$27,734 under the Paycheck Protection Program (PPP). The PPP allowed certain eligible borrowers that previously received a PPP loan to apply for a second draw PPP loan. PPP loans and accrued interest are forgivable after a "covered period" (between 8 and 24 weeks) as long as the borrower maintains its payroll level and uses the loan proceeds on qualified expenses.

In June 2020, the American Institute of Certified Public Accountants in conjunction with the Financial Accounting Standard Board (FASB) developed Technical Question and Answer (TQA) 3200.18, "Borrower Accounting for a Forgivable Loan Received Under the Small Business Administration Payroll Protection Program", which is intended to provide clarification on how to account for loans received from PPP. TQA 3200.18 states that an entity that is expected to meet PPP eligibility criteria and the PPP loan is expected to be forgiven, the entity may account for the loan as a conditional contribution. The Organization has elected an accounting policy to treat the full amount of the loan as a conditional contribution. The Organization has recorded 100% of the PPP funds as income. On September 21, 2021, the PPP loan was forgiven by the SBA.

			Mission Specific Programs								Fund Developm			nent Programs				
Revenue		Budget	WE	EEP (GA/MA)	W	EEP (Young Women)	V	/EEP STRIVE		InterACT	Advocacy		Events	Dor	nor Relations		Admin.	Total
Grant Income	\$	176,666	\$	65,000	\$	26,000	\$	37,000	\$	27,000	\$ 5,000					\$	16,666	\$ 176,666
Event Income (Tickets, Reg I	\$	33,500									\$ 500	\$	33,000					\$ 33,500
Corp Sponsorships	\$	22,500									\$ 2,500	\$	20,000					\$ 22,500
Individual Contributions	\$	14,444												\$	14,444			\$ 14,444
Board Giving	\$	3,000												\$	3,000			\$ 3,000
Fee for service	\$	8,000	\$	7,000					\$	1,000								\$ 8,000
	\$	-																\$ -
Total Revenue:	\$	258,110	\$	72,000	\$	26,000	\$	37,000	\$	28,000	\$ 8,000	\$	53,000	\$	17,444	\$	16,666	\$ 258,110.00
				Mission Spec	ific P	rograms						F	und Developr	nent	Programs			
Expenses		Budget	WE	EP (GA/MA)	You	ung Women		STRIVE		InterACT	Advocacy		Events	Dor	nor Relations		Admin.	Total
Expenses	-																	\$ -
Salaries	\$	159,300	\$	39,600	\$	11,700	\$	25,500	\$	10,500	\$ 16,000	\$	10,000	\$	7,000	\$	39,000	\$ 159,300
Payroll tax	\$	14,000	\$	3,250	\$	1,200	\$	2,000	\$	1,000	\$ 1,500	\$	1,000	\$	800	\$	3,250	\$ 14,000
Benefits	\$	3,100	\$	800	\$	300	\$	400	\$	200	\$ 300	\$	200	\$	100	\$	800	\$ 3,100
Facilities/Equip (Rentals)	\$	4,000	\$	-	\$	1,000	\$	1,000				\$	2,000	\$	-	\$	-	\$ 4,000
Office Rent	\$	12,200	\$	3,000	\$	900	\$	1,800	\$	700	\$ 1,100	\$	700	\$	500	\$	3,500	\$ 12,200
Equip rental (Printer)	\$	2,500	\$	700	\$	200	\$	400	\$	150	\$ 250	\$	150	\$	100	\$	550	\$ 2,500
Utilities	\$	-	\$	-	\$	-	\$	-	\$	-		\$	-	\$	-	\$	-	\$ -
Telephone/internet	\$	2,500	\$	600	\$	200	\$	400	\$	200	\$ 200	\$	150	\$	100	\$	650	\$ 2,500
Accounting/Audit	\$	10,500	\$	2,500	\$	850	\$	1,600	\$	900	\$ 1,000	\$	650	\$	400	\$	2,600	\$ 10,500
Bank Fees	\$	600	\$	-	\$	-	\$	-	\$	-		\$	-	\$	-	\$	600	\$ 600
Investment Fees	\$	2,500	\$	-	\$	-	\$	-	\$	-		\$	-	\$	-	\$	2,500	\$ 2,500
Depreciation	\$	700	\$	175	\$	75	\$	100	\$	50	\$	\$	40	\$	25	\$	175	\$ 700
Membership/Subscript	\$	3,000	\$	1,200	\$	-	\$	-	\$	100	\$ -	\$	100	\$	-	\$	1,600	\$ 3,000
Permits/license/fees	\$	200	\$	-	\$	-	\$	-	\$	-		\$	200	\$	-	\$	-	\$ 200
Website maint	\$	800	\$	-	\$	-	\$	-	\$	-		\$	-	\$	-	\$	800	\$ 800
Insurance/D&O	\$	4,000	\$	1,000	\$	300	\$	600	\$	300	\$ 400	\$	250	\$	150	\$	1,000	\$ 4,000
Advertising/Social Media	_	2,600	\$	-	\$	200	\$	200	\$	200		\$	2,000	\$	-	\$	-	\$ 2,600
Books/Assessments	\$	6,000	\$	500	\$	-	\$	-	\$	5,000	\$ 500	\$	-	\$	-	\$	-	\$ 6,000
Conference/Mtg	\$	3,000	\$	-	\$	-	\$	-				\$	-	\$	-	\$	3,000	\$ 3,000
Meals	\$	6,500	\$	500	\$	1,500	\$	-	\$	-		\$	4,000			\$	500	\$ 6,500
Postage/mailing	\$	600	\$	50	\$	-	\$	-	\$	50		\$	200	\$	100	\$	200	\$ 600
Printing/Copying	\$	1,700	\$	300	\$	300	\$	200	\$	-	\$ 100	\$	500	\$	-	\$	300	\$ 1,700
Supplies: Class/Office Sup	_	4,500	\$	850	\$	300	\$	2,500	\$	-		\$	-	\$	-	\$	850	\$ 4,500
Supplies: Gas Cards/Gift (\$	10,500	\$	7,500	\$	3,000	\$	-	ļ.,			_						\$ 10,500
Stipends to individuals	\$	7,750	\$	4,750	\$	3,000	\$	-	\$	-		\$	-	\$	-	L.		\$ 7,750
Mileage	\$	2,200	\$	600	\$	600	\$	200	\$	400		\$	100			\$	300	\$ 2,200
Training/Cont Ed	\$	1,800	\$	500	\$	-	\$	-	\$	1,300		\$	-	\$	-	\$	-	\$ 1,800
Outside contractors	\$	6,000	\$	1,000	\$	-	\$	-	\$	2,000		\$	3,000					\$ 6,000
			,				,					_				ļ.,		
	4		\$	400.0====	\$	40= 6===	\$	400.000	\$	400.5	404	\$	40= 4:-:	\$	40.4	\$	400 (4000 0
Total Expense	\$	273,050		\$69,375.00		\$25,625.00		\$36,900.00		\$23,050.00	\$21,410.00		\$25,240.00		\$9,275.00		\$62,175.00	\$273,050.00
Investment Withdrawl											\$15,000.00							\$15,000.00
TOTAL INCOME																		\$273,110.00

60

Net \$2,625.00 \$375.00 \$100.00 \$4,950.00 \$1,590.00 \$27,760.00 \$8,169.00 -\$45,509.00 \$60.00