

# MARTIN, DECRUZE & COMPANY LLP

— Certified Public Accountants —

## Accountant's Compilation Report

To the Board of Trustees of  
United Way of Greenwich, Inc.  
Greenwich, CT

Management is responsible for the accompanying financial statements of United Way of Greenwich, Inc. (a nonprofit organization), which comprise the balance sheet as of April 30, 2018, and the related statements of activities and functional expenses for the year and month then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles general accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to United Way of Greenwich, Inc.



Martin, DeCruze & Company, LLP  
June 8, 2018

**United Way of Greenwich  
Statement of Activities  
April 2018 Year to Date**

	<u>BUDGET</u>		<u>ACTUAL</u>		<u>Prior YTD</u>	<u>Restricted Funds</u>
	<u>Annual</u>	<u>YTD</u>	<u>YTD</u>	<u>Variance</u>		
<b>Support and Revenue</b>						
<b><u>Campaign Results</u></b>						
Local Campaign	1,065,000	958,500	1,076,352	117,852	1,120,604	-
Donor Designations - In	190,000	171,000	134,981	(36,019)	156,519	-
Donor Designations - Out	(15,000)	(12,500)	(7,505)	4,995	(11,744)	-
Less: Provision for Uncollectibles	(56,000)	(46,667)	(43,333)	3,334	(50,000)	-
<b>Total Campaign Results</b>	<b>1,184,000</b>	<b>1,070,333</b>	<b>1,160,495</b>	<b>90,162</b>	<b>1,215,379</b>	<b>-</b>
<b><u>Other Revenue</u></b>						
Other Contributions (bequests, spec gifts, etc)	10,000	8,333	261,467	253,133	167,700	-
Youth Services grants/revenue	10,000	8,333	7,500	(833)	6,100	-
<b>Total Other Revenue</b>	<b>20,000</b>	<b>16,667</b>	<b>268,967</b>	<b>252,300</b>	<b>173,800</b>	<b>-</b>
<b><u>Events</u></b>						
Sole Sisters (receipts)	275,000	275,000	170,679	(104,321)	279,654	-
Sole Sisters (expenses)	(50,000)	(50,000)	(43,039)	6,961	(47,681)	-
Comedy Night (receipts)	100,000	100,000	111,710	11,710	100,152	-
Comedy Night (expenses)	(25,000)	(25,000)	(27,987)	(2,987)	(26,556)	-
<b>Net Event Income</b>	<b>300,000</b>	<b>300,000</b>	<b>211,363</b>	<b>(88,637)</b>	<b>305,569</b>	<b>-</b>
<b><u>DI Revenue</u></b>						
Youth Impact Programs	94,500	78,750	60,561	(18,189)	115,000	-
YIP - restricted funds	-	-	(20,000)	(20,000)	(66,667)	20,000
<b>Total YIP Current Revenue</b>	<b>94,500</b>	<b>78,750</b>	<b>40,561</b>	<b>(38,189)</b>	<b>48,333</b>	<b>20,000</b>
HSTS Program	70,000	58,333	52,000	(6,333)	150	-
HSTS - restricted funds	-	-	(52,000)	(52,000)	-	52,000
Golf (receipts)	90,000	54,500	28,736	(25,764)	47,150	-
Golf (expenses)	(40,000)	(10,000)	(467)	9,533	(1,128)	-
Camp Guide	15,000	15,000	15,350	350	12,120	-
<b>Total HSTS Current Revenue</b>	<b>135,000</b>	<b>117,833</b>	<b>43,619</b>	<b>(74,214)</b>	<b>58,292</b>	<b>52,000</b>
ECAGS	375,000	312,500	456,683	144,183	278,005	-
ECAGS - restricted funds	(40,000)	(40,000)	(60,000)	(20,000)	(278,005)	60,000
<b>Total ECAGS Current Revenue</b>	<b>335,000</b>	<b>272,500</b>	<b>396,683</b>	<b>124,183</b>	<b>-</b>	<b>60,000</b>
<b>Total DI Revenue</b>	<b>564,500</b>	<b>469,083</b>	<b>480,863</b>	<b>11,780</b>	<b>106,625</b>	<b>132,000</b>
<b>Investment Income</b>	<b>10,000</b>	<b>8,333</b>	<b>9,339</b>	<b>1,006</b>	<b>20,988</b>	<b>-</b>
<b>Board designated reserve fund</b>	<b>82,250</b>	<b>68,542</b>	<b>134,690</b>	<b>66,148</b>	<b>-</b>	<b>-</b>
<b>Total Support and Revenue</b>	<b>2,160,750</b>	<b>1,932,958</b>	<b>2,265,717</b>	<b>332,759</b>	<b>1,822,361</b>	<b>132,000</b>
<b><u>UWG Operating expense allocation</u></b>						
<b><u>Grants &amp; Board Designated</u></b>						
Grants to Agencies	750,000	375,000	375,000	-	390,000	-
Special/Critical Response Grants	5,000	4,167	3,000	(1,167)	1,000	-
<b>Total Grants &amp; Board Designated</b>	<b>755,000</b>	<b>379,167</b>	<b>378,000</b>	<b>(1,167)</b>	<b>391,000</b>	<b>-</b>
<b><u>Program/Operating/Depreciation</u></b>						
UWG Program/Operating	668,491	562,419	521,572	(40,847)	620,571	-
Community Planning Program/Operating	33,500	27,917	31,268	3,351	2,626	-
YIP Program/Operating	94,500	74,807	60,162	(14,645)	55,232	-
HSTS Program/Operating	67,100	22,100	29,852	7,752	18,791	-
ECAGS Program/Operating	162,552	96,935	53,044	(43,891)	-	-
Depreciation	5,100	4,250	3,105	(1,145)	14,942	-
<b>Total Program/Operating/Depreciation</b>	<b>1,031,243</b>	<b>788,428</b>	<b>699,003</b>	<b>(89,425)</b>	<b>712,162</b>	<b>-</b>
<b><u>Non-recurring items</u></b>	<b>12,500</b>	<b>11,664</b>	<b>5,712</b>	<b>(5,952)</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,798,743</b>	<b>1,179,258</b>	<b>1,082,715</b>	<b>(96,544)</b>	<b>1,103,162</b>	<b>-</b>
<b>Increase (Decrease) in Net Assets</b>	<b>362,007</b>	<b>753,700</b>	<b>1,183,002</b>	<b>429,302</b>	<b>719,198</b>	
<b>Addition to board designated fund</b>	<b>-</b>	<b>-</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>2,214,969</b>	
<b>Adjusted Increase to Net Assets</b>	<b>362,007</b>	<b>753,700</b>	<b>933,002</b>	<b>179,302</b>	<b>2,934,167</b>	

**United Way of Greenwich**  
**Detail of Expenses**  
**April 2018 Year to Date**

	<i>BUDGET</i>		<i>ACTUAL</i>		Prior YTD
	Annual	YTD	YTD	Variance	
<b><u>Program/Operating/Depreciation</u></b>					
<b><u>UWG Program/Operating Expenses</u></b>					
Salaries & related expenses - UWG	413,692	344,743	306,353	(38,390)	343,991
Outsourced marketing	54,000	45,000	45,000	-	45,010
Outsourced accounting	60,000	50,000	49,900	(100)	50,645
State and National dues	31,000	24,850	15,469	(9,381)	19,450
Bank/brokerage/credit card fees	20,000	16,667	20,743	4,076	13,131
IT	12,000	10,800	8,869	(1,931)	35,353
Occupancy (rent/storage/maint/util)	17,500	15,000	14,417	(583)	22,721
Building sale expenses	7,500	7,500	5,379	(2,121)	4,582
Audit fees	18,000	9,000	9,960	960	11,200
Insurance	14,000	11,667	10,627	(1,039)	10,677
Office equipment	7,000	5,833	5,250	(583)	4,749
Campaign expenses	39,000	35,277	28,359	(6,918)	27,206
Marketing expenses	8,500	7,083	6,575	(508)	3,949
Postage/shipping	6,500	5,417	3,400	(2,016)	5,518
Office supplies and expenses	5,500	4,583	4,672	88	5,887
Telephone and internet	6,700	5,583	5,914	331	5,430
Other professional services	2,000	1,667	2,769	1,102	2,375
Subscriptions/memberships	900	750	-	(750)	484
Conferences/training	800	667	87	(580)	1,886
Misc expense	500	417	5,222	4,806	425
Board Expenses	10,000	8,333	5,002	(3,331)	4,223
Legal Fees	2,500	2,083	2,119	35	1,679
<b>Total UWG Program/Operating Expenses</b>	<b>737,592</b>	<b>612,920</b>	<b>556,085</b>	<b>(56,835)</b>	<b>620,571</b>
Less allocation to DIP youth cost structure	(31,000)	(25,834)	(8,950)	16,884	-
Less allocation to DIP HSTS cost structure	(8,500)	-	(6,098)	(6,098)	-
Less allocation to DIP ECAGS cost structure	(29,601)	(24,667)	(19,464)	5,203	-
<b>Total UWG Program/Operating Expenses Post DI Allocation</b>	<b>668,491</b>	<b>562,419</b>	<b>521,572</b>	<b>(40,847)</b>	<b>620,571</b>
<b><u>Community Planning Program Expenses</u></b>					
Salaries & related expenses	31,000	25,833	29,935	4,101	-
Community planning	2,500	2,083	1,333	(750)	2,626
<b>Total Community Planning Program Expenses</b>	<b>33,500</b>	<b>27,917</b>	<b>31,268</b>	<b>3,351</b>	<b>2,626</b>
<b><u>Youth Impact Programming</u></b>					
Salaries & related expenses - YIP	47,000	36,000	34,036	(1,964)	20,142
Salaries & related expenses - YIP Fundraising	-	-	12,443	12,443	30,416
Reading Champion Op Ex	7,500	6,138	4,410	(1,728)	4,314
Champions program materials	4,000	2,668	-	(2,668)	-
JRUW	2,500	2,083	324	(1,759)	360
Donor communication & social media	1,000	833	-	(833)	-
Direct fundraising costs	1,500	1,250	-	(1,250)	-
UWG Operating expense allocation	31,000	25,834	8,950	(16,884)	-
<b>Total YIP Program/Operating Expenses</b>	<b>94,500</b>	<b>74,807</b>	<b>60,162</b>	<b>(14,645)</b>	<b>55,232</b>
<b><u>HSTS Program/Operating Expenses</u></b>					
Salaries & related expenses - HSTS	30,000	20,850	12,529	(8,321)	17,801
Salaries & related expenses - HSTS Fundraising	-	-	7,554	7,554	-
VisionLink buildout	25,000	-	-	-	-
VisionLink seat licenses	1,400	-	-	-	-
Miscellaneous HSTS	1,500	1,250	3,669	2,419	990
Donor communication & social media	200	-	-	-	-
Direct fundraising costs	500	-	-	-	-
UWG Operating expense allocation	8,500	-	6,098	6,098	-
<b>Total HSTS Program/Operating Expenses</b>	<b>67,100</b>	<b>22,100</b>	<b>29,852</b>	<b>7,752</b>	<b>18,791</b>

**United Way of Greenwich  
Detail of Expenses  
April 2018 Year to Date**

	<i>BUDGET</i>		<i>ACTUAL</i>		Prior YTD
	Annual	YTD	YTD	Variance	
<b><u>ECAGS Program/Operating Expenses</u></b>					
Salary & related expenses - ECAGS	86,251	38,000	22,154	(15,846)	-
Salaries & related expenses - ECAGS Fundraising	-	-	7,100	7,100	-
PAT affiliate fee & training	20,000	13,332	4,026	(9,307)	-
PAT supplies & incidental expenses	5,000	2,500	-	(2,500)	-
Instructional coach transportation & incidentals	2,500	6,750	-	(6,750)	-
Early childhood expert	6,700	3,350	-	(3,350)	-
Contingency (10% of staff/supplies)	10,000	6,668	-	(6,668)	-
Donor communication & social media	1,000	668	-	(668)	-
Direct fundraising costs	1,500	1,000	300	(700)	-
UWG Operating expense allocation	29,601	24,667	19,464	(5,203)	-
<b>ECAGS Program/Operating Expenses</b>	<b>162,552</b>	<b>96,935</b>	<b>53,044</b>	<b>(43,891)</b>	<b>-</b>
<b><u>Depreciation Expense</u></b>	<b>5,100</b>	<b>4,250</b>	<b>3,105</b>	<b>(1,145)</b>	<b>14,942</b>
<b><u>Non-recurring items</u></b>					
Restructuring	5,000	4,164	-	(4,164)	-
Strategic Retreat	7,500	7,500	5,712	(1,788)	-
<b>Non-recurring items</b>	<b>12,500</b>	<b>11,664</b>	<b>5,712</b>	<b>(5,952)</b>	<b>-</b>
<b><u>Total Expenses</u></b>	<b>1,043,743</b>	<b>800,092</b>	<b>704,715</b>	<b>(95,378)</b>	<b>712,162</b>

**United Way of Greenwich  
Statement of Activities  
April 2018**

	<i>BUDGET</i>		<i>ACTUAL</i>		Restricted Funds
	Annual	Month	Current Month	Variance	
<b>Support and Revenue</b>					
<b><u>Campaign Results</u></b>					
Local Campaign	1,065,000	53,250	16,555	(36,695)	-
Donor Designations - In	190,000	9,500	16,765	7,265	-
Donor Designations - Out	(15,000)	(1,250)	(600)	649	-
Less: Provision for Uncollectibles	(56,000)	(4,666)	(4,666)	(0)	-
<b>Total Campaign Results</b>	<b>1,184,000</b>	<b>56,834</b>	<b>28,053</b>	<b>(28,781)</b>	<b>-</b>
<b><u>Other Revenue</u></b>					
Other Contributions (bequests, spec gifts, etc)	10,000	833	1,000	167	-
Youth Services grants/revenue	10,000	833	-	(833)	-
<b>Total Other Revenue</b>	<b>20,000</b>	<b>1,666</b>	<b>1,000</b>	<b>(666)</b>	<b>-</b>
<b><u>Events</u></b>					
Sole Sisters (receipts)	275,000	123,750	55,129	(68,621)	-
Sole Sisters (expenses)	(50,000)	(22,500)	(37,428)	(14,928)	-
Comedy Night (receipts)	100,000	-	-	-	-
Comedy Night (expenses)	(25,000)	-	-	-	-
<b>Net Event Income</b>	<b>300,000</b>	<b>101,250</b>	<b>17,701</b>	<b>(83,549)</b>	<b>-</b>
<b><u>DI Revenue</u></b>					
Youth Impact Programs	94,500	7,875	-	(7,875)	-
YIP - restricted funds	-	-	-	-	-
<b>Total YIP Current Revenue</b>	<b>94,500</b>	<b>7,875</b>	<b>-</b>	<b>(7,875)</b>	<b>-</b>
HSTS Program	70,000	5,833	10,000	4,167	-
HSTS - restricted funds	-	-	(10,000)	(10,000)	10,000
Golf (receipts)	90,000	45,000	14,325	(30,675)	-
Golf (expenses)	(40,000)	(10,000)	-	10,000	-
Camp Guide	15,000	-	-	-	-
<b>Total HSTS Revenue</b>	<b>135,000</b>	<b>40,833</b>	<b>14,325</b>	<b>(26,508)</b>	<b>10,000</b>
ECAGS	375,000	31,250	2,350	(28,900)	-
ECAGS - restricted funds	(40,000)	-	-	-	-
<b>Total ECAGS Current Revenue</b>	<b>335,000</b>	<b>31,250</b>	<b>2,350</b>	<b>(28,900)</b>	<b>-</b>
<b>Total DI Revenue</b>	<b>564,500</b>	<b>79,958</b>	<b>16,675</b>	<b>(63,283)</b>	<b>10,000</b>
<b>Investment Income</b>	<b>10,000</b>	<b>833</b>	<b>5,351</b>	<b>4,518</b>	<b>-</b>
<b>Board designated reserve fund</b>	<b>82,250</b>	<b>6,854</b>	<b>6,651</b>	<b>(203)</b>	<b>-</b>
<b>Total Support and Revenue</b>	<b>2,160,750</b>	<b>247,395</b>	<b>75,431</b>	<b>(171,965)</b>	<b>10,000</b>
<b><u>UWG Operating expense allocation</u></b>					
<b><u>Grants &amp; Board Designated</u></b>					
Grants to Agencies	750,000	-	-	-	-
Special/Critical Response Grants	5,000	416	-	(416)	-
<b>Total Grants &amp; Board Designated</b>	<b>755,000</b>	<b>416</b>	<b>-</b>	<b>(416)</b>	<b>-</b>
<b><u>Program/Operating/Depreciation</u></b>					
UWG Program/Operating	668,491	49,957	41,662	(8,295)	-
Community Planning Program/Operating	33,500	2,791	2,724	(67)	-
YIP Program/Operating	94,500	9,848	7,329	(2,519)	-
HSTS Program/Operating	67,100	2,212	3,081	869	-
ECAGS Program/Operating	162,552	32,809	15,577	(17,232)	-
Depreciation	5,100	425	310	(115)	-
<b>Total Program/Operating/Depreciation</b>	<b>1,031,243</b>	<b>98,042</b>	<b>70,683</b>	<b>(27,359)</b>	<b>-</b>
<b>Non-recurring items</b>	<b>12,500</b>	<b>418</b>	<b>-</b>	<b>(418)</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,798,743</b>	<b>98,876</b>	<b>70,683</b>	<b>(28,193)</b>	<b>-</b>
<b>Increase (Decrease) in Net Assets</b>	<b>362,007</b>	<b>148,519</b>	<b>4,749</b>	<b>(143,771)</b>	<b>10,000</b>

**United Way of Greenwich  
Detail of Expenses  
April 2018**

	<i>BUDGET</i>		<i>ACTUAL</i>	
	Annual	Month	Current Month	Variance
<b><u>Program/Operating/Depreciation</u></b>				
<b><u>UWG Program/Operating Expenses</u></b>				
Salaries & related expenses - UWG	413,692	34,474	24,315	(10,159)
Outsourced marketing	54,000	4,500	4,500	-
Outsourced accounting	60,000	5,000	7,500	2,500
State and National dues	31,000	-	-	-
Bank/brokerage/credit card fees	20,000	1,666	4,785	3,119
IT	12,000	600	567	(33)
Occupancy (rent/storage/maint/util)	17,500	1,500	820	(680)
Building sale expenses	7,500	-	-	-
Audit fees	18,000	-	-	-
Insurance	14,000	1,166	982	(184)
Office equipment	7,000	583	796	213
Campaign expenses	39,000	1,861	208	(1,653)
Marketing expenses	8,500	708	1,836	1,128
Postage/shipping	6,500	541	-	(541)
Office supplies and expenses	5,500	458	238	(220)
Telephone and internet	6,700	558	577	19
Other professional services	2,000	167	426	259
Subscriptions/memberships	900	75	-	(75)
Conferences/training	800	67	-	(67)
Misc expense	500	42	-	(42)
Board Expenses	10,000	833	7	(826)
Legal Fees	2,500	208	360	152
<b>Total UWG Program/Operating Expenses</b>	<b>737,592</b>	<b>55,007</b>	<b>47,916</b>	<b>(7,090)</b>
Less allocation to DIP youth cost structure	(31,000)	(2,583)	(677)	1,906
Less allocation to DIP HSTS cost structure	(8,500)	-	(1,154)	(1,154)
Less allocation to DIP ECAGS cost structure	(29,601)	(2,467)	(4,423)	(1,956)
<b>Total UWG Program/Operating Expenses Post DI Allocation</b>	<b>668,491</b>	<b>49,957</b>	<b>41,662</b>	<b>(8,295)</b>
<b><u>Community Planning Program Expenses</u></b>				
Salaries & related expenses	31,000	2,583	2,695	112
Community planning	2,500	208	29	(179)
<b>Total Community Planning Program Expenses</b>	<b>33,500</b>	<b>2,791</b>	<b>2,724</b>	<b>(67)</b>
<b><u>Youth Impact Programming</u></b>				
Salaries & related expenses - YIP	47,000	5,500	4,826	(674)
Salaries & related expenses - YIP Fundraising	-	-	1,021	1,021
Reading Champion Op Ex	7,500	682	804	122
Champions program materials	4,000	667	-	(667)
JRUW	2,500	208	-	(208)
Donor communication & social media	1,000	83	-	(83)
Direct fundraising costs	1,500	125	-	(125)
UWG Operating expense allocation	31,000	2,583	677	(1,906)
<b>Total YIP Program/Operating Expenses</b>	<b>94,500</b>	<b>9,848</b>	<b>7,329</b>	<b>(2,519)</b>
<b><u>HSTS Program/Operating Expenses</u></b>				
Salaries & related expenses - HSTS	30,000	2,087	762	(1,325)
Salaries & related expenses - HSTS Fundraising	-	-	1,065	1,065
VisionLink buildout	25,000	-	-	-
VisionLink seat licenses	1,400	-	-	-
Miscellaneous HSTS	1,500	125	99	(26)
Donor communication & social media	200	-	-	-
Direct fundraising costs	500	-	-	-
UWG Operating expense allocation	8,500	-	1,154	1,154
<b>Total HSTS Program/Operating Expenses</b>	<b>67,100</b>	<b>2,212</b>	<b>3,081</b>	<b>869</b>

**United Way of Greenwich**  
**Detail of Expenses**  
**April 2018**

	<i>BUDGET</i>		<i>ACTUAL</i>	
	Annual	Month	Current Month	Variance
<b><u>ECAGS Program/Operating Expenses</u></b>				
Salary & related expenses - ECAGS	86,251	15,250	5,921	(9,329)
Salaries & related expenses - ECAGS Fundraising	-	-	907	907
PAT affiliate fee & training	20,000	3,333	4,026	693
PAT supplies & incidental expenses	5,000	1,250	-	(1,250)
Instructional coach transportation & incidentals	2,500	6,750	-	(6,750)
Early childhood expert	6,700	1,675	-	(1,675)
Contingency (10% of staff/supplies)	10,000	1,667	-	(1,667)
Donor communication & social media	1,000	167	-	(167)
Direct fundraising costs	1,500	250	300	50
UWG Operating expense allocation	29,601	2,467	4,423	1,956
<b>Total ECAGS Program/Operating Expenses</b>	<b>162,552</b>	<b>32,809</b>	<b>15,577</b>	<b>(17,232)</b>
<b><u>Depreciation Expense</u></b>	<b>5,100</b>	<b>425</b>	<b>310</b>	<b>(115)</b>
<b><u>Non-recurring items</u></b>				
Restructuring	5,000	418	-	(418)
Strategic Retreat	7,500	-	-	-
<b>Non-recurring items</b>	<b>12,500</b>	<b>418</b>	<b>-</b>	<b>(418)</b>
<b><u>Total Expenses</u></b>	<b>1,043,743</b>	<b>98,460</b>	<b>70,683</b>	<b>(27,779)</b>

**United Way of Greenwich  
Balance Sheet**

	04/30/18	04/30/17
<b>ASSETS</b>		
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	1,821,483	1,112,096
Custodial cash	-	32,077
Investment fund	344,799	435,288
Board designated reserve funds	2,414,336	2,370,868
Merrill Lynch endowment fund	157,789	149,131
Subtotal cash and investments	4,738,407	4,099,460
Pledges receivables	452,143	278,849
Present value discount	(11,170)	-
Less: allowance for uncollectible	(107,333)	(118,683)
Pledges receivable, net	333,641	160,166
Prepaid expenses	5,302	10,006
Other current assets	-	-
<b>Total Current Assets</b>	5,077,350	4,269,632
<u>FIXED ASSETS</u>		
Buildings and improvements	6,480	-
Less: accum depr. buildings & improv	(2,700)	-
Furniture and fixtures	5,298	22,429
Less: accum depr. furniture and fixtures	(405)	(20,854)
Computers and office equipment	-	125,161
Less: accum depr. computers and office equip	-	(121,149)
<b>Fixed Assets, Net</b>	8,673	5,587
<b>TOTAL ASSETS</b>	5,086,022	4,275,219
<b>LIABILITIES AND NET ASSETS</b>		
<u>CURRENT LIABILITIES</u>		
Accounts payable - trade	33,609	50,053
Accounts payable - donor designations	4,320	1,740
Custodial liabilities	-	32,077
Accrued expenses	13,460	24,321
<b>Total Current Liabilities</b>	51,390	108,191
<u>NET ASSETS</u>		
Operating net assets	1,141,760	718,949
Board designated net assets	3,091,677	2,932,403
Property and equipment	-	37,384
Temporarily restricted - YIP	20,833	66,667
Temporarily restricted - ECAGS	467,766	278,005
Temporarily restricted - HSTS	146,001	-
Temporarily restricted - other	166,595	133,620
<b>Total Net Assets</b>	5,034,633	4,167,028
<b>TOTAL LIABILITIES AND NET ASSETS</b>	5,086,022	4,275,219