

YOUTH WITH A MISSION, SAN FRANCISCO

Financial Statements
With Independent Accountants' Compilation
Report

December 31, 2018 and 2017

YOUTH WITH A MISSION, SAN FRANCISCO

Table of Contents

	<u>Page</u>
Independent Accountants' Compilation Report	1
Financial Statements	
Statements of Financial Position	2
Statements of Activities	3
Statements of Functional Expenses	4
Statements of Cash Flows	6
Notes to Financial Statements	7
Supplemental Information	
Schedule of Functional Expenses - San Francisco	12
Schedule of Functional Expenses - Other Locations	14

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Board of Directors
Youth With a Mission, San Francisco
San Francisco, California

Management is responsible for the accompanying financial statements of Youth With a Mission, San Francisco (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018 and 2017, and the related statements of activities, cash flows, and functional expenses for the year 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.

The supplemental information contained in the schedule of functional expenses is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The supplemental information has been compiled from information that is the representation of management. We have not audited or reviewed the supplemental information and, accordingly, do not express an opinion or provide any assurance on such supplemental information.

Emphasis of a Matter

Youth With a Mission, San Francisco has adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*, as described in note 2. This has had a material effect on the presentation of the December 31, 2018 and 2017 financial statements.



Pleasanton, California
May 8, 2019

YOUTH WITH A MISSION, SAN FRANCISCO

Statements of Financial Position

	December 31,	
	2018	2017
ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 971,395	\$ 860,528
Accounts receivable–net	19,762	58,326
Prepaid expenses	5,637	1,782
	<u>996,794</u>	<u>920,636</u>
Non-current assets:		
Fixed assets–net	<u>4,008,092</u>	<u>4,127,126</u>
Total Assets	<u><u>\$ 5,004,886</u></u>	<u><u>\$ 5,047,762</u></u>
LIABILITIES AND NET ASSETS:		
Current liabilities:		
Accounts payable and accrued expenses	\$ 71,168	\$ 78,722
Current portion of debt–net	54,576	43,243
	<u>125,744</u>	<u>121,965</u>
Non-current liabilities:		
Long-term portion of debt–net	<u>1,498,610</u>	<u>1,823,364</u>
	<u>1,624,354</u>	<u>1,945,329</u>
Net Assets:		
Net assets without donor restrictions:		
Undesignated	492,351	520,147
Net investment in fixed assets	2,454,907	2,260,519
	<u>2,947,258</u>	<u>2,780,666</u>
Net assets with donor restrictions	<u>433,274</u>	<u>321,767</u>
	<u>3,380,532</u>	<u>3,102,433</u>
Total Liabilities and Net Assets	<u><u>\$ 5,004,886</u></u>	<u><u>\$ 5,047,762</u></u>

See accompanying notes and independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Statements of Activities

	Years Ended December 31,					
	2018			2017		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:						
Contributions	\$ 115,755	\$ 1,255,225	\$ 1,370,980	\$ 84,478	\$ 1,069,060	\$ 1,153,538
Student and staff fees	417,716	-	417,716	429,913	-	429,913
Loss on disposal of fixed asset	(28,578)	-	(28,578)	-	-	-
Total support and revenue	504,893	1,255,225	1,760,118	514,391	1,069,060	1,583,451
NET ASSETS RELEASED:						
Purpose restrictions	1,143,718	(1,143,718)	-	903,370	(903,370)	-
EXPENSES:						
Program services	1,072,404	-	1,072,404	1,038,113	-	1,038,113
Supporting activities:						
Management and general	342,670	-	342,670	279,972	-	279,972
Fundraising	66,945	-	66,945	38,854	-	38,854
Total Expenses	1,482,019	-	1,482,019	1,356,939	-	1,356,939
Change in Net Assets	166,592	111,507	278,099	60,822	165,690	226,512
Net Assets, Beginning of Year	2,780,666	321,767	3,102,433	2,719,844	156,077	2,875,921
Net Assets, End of Year	\$ 2,947,258	\$ 433,274	\$ 3,380,532	\$ 2,780,666	\$ 321,767	\$ 3,102,433

See accompanying notes and independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Statement of Functional Expenses

Year Ended December 31, 2018

	Program Services			Supporting Activities		Total
	San Francisco	Other Locations	Total	General and Administrative	Fundraising	
Staff support and payroll	\$ 378,910	\$ 184,241	\$ 563,151	\$ 168,180	\$ 46,823	\$ 778,154
Advertising	85,822	225	86,047	19,613	-	105,660
Depreciation and amortization	2,520	8,004	10,524	85,406	-	95,930
Interest expense	-	-	-	71,050	-	71,050
Rent	36,531	22,399	58,930	-	-	58,930
Ministry/Outreach	54,681	1,242	55,923	1,716	-	57,639
Utilities	915	-	915	48,286	-	49,201
Food	24,698	3,421	28,119	9,109	-	37,228
Fundraising	15,128	-	15,128	-	20,122	35,250
Insurance	-	-	-	23,495	-	23,495
Conferences and training	15,109	1,977	17,086	5,660	-	22,746
Contributions	7,944	-	7,944	13,361	-	21,305
Other	9,852	8,804	18,656	(455)	-	18,201
Special events	588	2,098	2,686	15,287	-	17,973
Repairs and maintenance	20	335	355	16,761	-	17,116
Merchant and bank fees	2,664	601	3,265	13,414	-	16,679
Legal and accounting	4,152	250	4,402	11,563	-	15,965
Supplies and materials	9,208	-	9,208	3,750	-	12,958
Property taxes	-	2,412	2,412	6,568	-	8,980
Telephone	501	524	1,025	7,831	-	8,856
Speaker travel	3,656	793	4,449	4,254	-	8,703
Facilities cross-charge	182,179	-	182,179	(182,179)	-	-
Total Expenses	<u>\$ 835,078</u>	<u>\$ 237,326</u>	<u>\$1,072,404</u>	<u>\$ 342,670</u>	<u>\$ 66,945</u>	<u>\$1,482,019</u>

See accompanying notes and independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Statement of Functional Expenses

Year Ended December 31, 2017

	Program Services			Supporting Activities		Total
	San Francisco	Other Locations	Total	General and Administrative	Fundraising	
Staff support and payroll	\$ 312,255	\$189,171	\$ 501,426	\$ 162,011	\$ 43,089	\$ 706,526
Advertising	17,425	12	17,437	7,195	-	24,632
Depreciation and amortization	10,080	8,556	18,636	85,842	-	104,478
Interest expense	-	-	-	76,562	-	76,562
Rent	24,884	33,576	58,460	(2,624)	-	55,836
Ministry/Outreach	44,421	6,767	51,188	706	-	51,894
Utilities	1,597	2,726	4,323	50,748	-	55,071
Food	35,904	7,447	43,351	9,112	-	52,463
Fundraising	4,837	-	4,837	-	(4,235)	602
Insurance	-	-	-	27,146	-	27,146
Conferences and training	8,582	1,326	9,908	2,776	-	12,684
Contributions	11,400	-	11,400	19,615	-	31,015
Other	7,649	7,838	15,487	10,020	-	25,507
Special events	1,301	1,253	2,554	6,619	-	9,173
Repairs and maintenance	1,899	-	1,899	27,327	-	29,226
Merchant and bank fees	1,661	540	2,201	10,207	-	12,408
Legal and accounting	-	190	190	23,204	-	23,394
Supplies and materials	8,213	689	8,902	3,362	-	12,264
Property taxes	-	-	-	26,783	-	26,783
Telephone	1,940	639	2,579	7,854	-	10,433
Speaker travel	3,119	1,461	4,580	4,262	-	8,842
Facilities cross-charge	278,755	-	278,755	(278,755)	-	-
Total Expenses	<u>\$ 775,922</u>	<u>\$ 262,191</u>	<u>\$ 1,038,113</u>	<u>\$ 279,972</u>	<u>\$ 38,854</u>	<u>\$ 1,356,939</u>

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include such items as depreciation, interest, and rent, which are allocated on a square-footage basis, as well as items such as staff support and payroll, which are allocated on the basis of estimated time and effort spent on either program or supporting functions.

See accompanying notes and independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Statement of Cash Flows

	Year Ended December 31,	
	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 278,099	\$ 226,512
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	95,930	104,478
Loss on disposal of fixed assets	28,578	-
Net change in:		
Accounts receivable	38,564	10,921
Prepaid expenses	(3,855)	109
Accounts payable and accrued expenses	(7,554)	42,236
Net Cash Provided by Operating Activities	<u>429,762</u>	<u>384,256</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of fixed assets	(2,414)	(5,231)
Net Cash Used in Investing Activities	<u>(2,414)</u>	<u>(5,231)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments on debt	(316,481)	(229,156)
Net Cash Used in Financing Activities	<u>(316,481)</u>	<u>(229,156)</u>
Net Change in Cash and Cash Equivalents	110,867	149,869
Cash and Cash Equivalents, Beginning of Year	<u>860,528</u>	<u>710,659</u>
Cash and Cash Equivalents, End of Year	<u>\$ 971,395</u>	<u>\$ 860,528</u>
SUPPLEMENTAL DISCLOSURE:		
Cash paid for interest	<u>\$ 71,050</u>	<u>\$ 76,562</u>

See accompanying notes and independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Notes to Financial Statements

December 31, 2018 and 2017

1. NATURE OF ORGANIZATION:

Youth with a Mission, San Francisco (YWAM-SF) was incorporated in the state of California as a not-for-profit corporation. YWAM-SF is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code), and comparable state law(s). However, YWAM-SF is subject to federal income tax on any unrelated business taxable income. In addition, YWAM-SF is not classified as a private foundation within the meaning of section 509(a) of the Code. Contributions to YWAM-SF by the public are deductible for income tax purposes and are the primary source of support and revenue.

YWAM-SF works amongst a diversity of peoples in the San Francisco Bay area through training, evangelism, and community development and operates a Discipleship Training School (DTS) which combines Bible study courses with a missionary outreach off campus. YWAM-SF is staffed by volunteers (missionaries). Volunteer staff are responsible for raising their own support and are considered independent contractors, not employees. YWAM-SF acts as a qualified mission's agency and collects and disburses donations to the missionaries.

There are many Youth with a Mission nonprofit corporations around the world with which the YWAM-SF is associated. Each corporation is autonomous in control and structure. These financial statements include only the operations controlled by YWAM-SF.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The financial statements of YWAM-SF have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. A summary of significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

USE OF ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

CASH AND CASH EQUIVALENTS

For statements of financial position and cash flow purposes, cash and cash equivalents include cash on hand as well as amounts held in checking and savings accounts. Cash accounts at banks are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2018 and 2017, YWAM-SF's cash balances exceeded insured limits by approximately \$601,000 and \$444,000, respectively.

ACCOUNTS RECEIVABLE

Accounts receivable represent student and staff fees owed to YWAM-SF. Management has recorded an allowance for doubtful accounts of approximately \$25,000 and \$24,000 as of December 31, 2018 and 2017, respectively. Management considers this amount to estimate the probability of collection and to be reasonable based upon YWAM-SF's recent historic rates of collection of accounts receivable.

YOUTH WITH A MISSION, SAN FRANCISCO

Notes to Financial Statements

December 31, 2018 and 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

FIXED ASSETS

Fixed assets consist of land, buildings, furniture and equipment and are recorded at cost when purchased or at estimated fair value if received by donation. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis with useful lives ranging from 5 to 40 years. Maintenance and repairs that neither materially add to the value of the property nor appreciably prolong its life are charged to expense as incurred. YWAM-SF has elected to capitalize land, buildings, furniture, and equipment with a cost of \$2,000 or more.

NET ASSETS

The financial statements report amounts by class of net assets:

Net assets without donor restrictions are those currently available at the discretion of the board for use in YWAM-SF's operations and those resources invested in fixed assets-net.

Net assets with donor restrictions are those stipulated by donors for specific ministry purposes.

All contributions are considered available for use without donor restrictions unless specifically restricted by the donor or subject to legal restrictions.

SUPPORT, REVENUE, AND EXPENSES

Contributions are recorded when cash or unconditional promises-to-give have been received or ownership of donated assets is transferred to YWAM-SF. YWAM-SF records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions, or both. When donor restrictions expire, that is when the purpose restriction is fulfilled or the time restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

YWAM-SF receives non-cash gifts which are recorded as support at the estimated fair market value on the date of the gift.

Student and staff fees are recorded when earned. Expenses are recorded when incurred in accordance with the accrual basis of accounting.

ADVERTISING EXPENSE

Advertising expense is used to promote YWAM-SF. All advertising expenses are reported when incurred and totaled approximately \$106,000 and \$25,000 for the years ended December 31, 2018 and 2017, respectively.

YOUTH WITH A MISSION, SAN FRANCISCO

Notes to Financial Statements

December 31, 2018 and 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing various program services and supporting activities have been summarized on a functional basis in the statements of activities. Management allocates costs among the programs and supporting activities benefited using percentages that are based on the number and size of the programs as determined by the estimated percentage of staff, students, and space involved in each function. Major programs of YWAM-SF include DTS, Because Justice Matters program, and outreach to the community.

RECENTLY ISSUED ACCOUNTING STANDARDS

In 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. YWAM-SF adopted the provisions of this new standard in the current year. In addition to changes in terminology used to describe categories of net assets throughout the financial statements, new disclosures were added regarding liquidity and availability of resources (note 3), Statements of Expenses by Functional and Natural Classification were added and disclosures related to the functional allocation of expenses were added.

3. LIQUIDITY AND FUNDS AVAILABLE:

The following table reflects YWAM-SF's financial assets reduced by amounts not available for general expenditure because of contractual or donor-imposed restrictions within one year of the statements of financial position date.

	December 31,	
	2018	2017
Financial assets:		
Cash and cash equivalents	\$ 971,395	\$ 860,528
Less those unavailable for general expenditures within one year, due to:		
Restricted by donor with purpose restrictions	(34,648)	-
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 936,747</u>	<u>\$ 860,528</u>

YWAM-SF is substantially supported by contributions some of which are restricted. Because a donor's restriction requires resources to be used in a particular manner or in a future period, YWAM-SF must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of its liquidity management, YWAM-SF has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

YOUTH WITH A MISSION, SAN FRANCISCO

Notes to Financial Statements

December 31, 2018 and 2017

4. FIXED ASSETS–NET:

Fixed assets–net consist of:

	December 31,	
	2018	2017
Land	\$ 2,306,687	\$ 2,306,687
Buildings and improvements	1,996,858	1,996,858
Leasehold improvements	316,751	390,689
Furniture, fixtures, and equipment	80,031	77,616
Vehicles	10,239	10,240
	<u>4,710,566</u>	<u>4,782,090</u>
Less accumulated depreciation	(702,473)	(654,964)
Fixed assets-net	<u>4,008,093</u>	<u>4,127,126</u>
Add prepaid loan fees	18,067	21,127
Less debt secured fixed assets	<u>(1,571,253)</u>	<u>(1,887,734)</u>
Net investment in fixed assets	<u>\$ 2,454,907</u>	<u>\$ 2,260,519</u>

5. DEBT:

Debt consists of:

	December 31,	
	2018	2017
Secured loan with a financial institution with interest at a fixed rate of 3.95% for three years and monthly payments of \$9,843. After the initial 3-year period, the rate will become variable at the Prime Rate as published in the Wall Street Journal plus 1.5%, with monthly payments of \$11,044. The note is due November 2025 with a balloon payment of principal and interest of \$1,686,484.	\$ 1,571,253	\$ 1,887,734
Less prepaid loan fees–net	<u>(18,067)</u>	<u>(21,127)</u>
	<u>\$ 1,553,186</u>	<u>\$ 1,866,607</u>

YOUTH WITH A MISSION, SAN FRANCISCO

Notes to Financial Statements

December 31, 2018 and 2017

5. DEBT, continued:

Future maturities are as follows:

<u>Year Ending December 31,</u>	
2019	\$ 54,576
2020	56,736
2021	59,897
2022	63,006
2023	66,275
Thereafter	<u>1,270,763</u>
	<u><u>\$ 1,571,253</u></u>

6. NET ASSETS:

Net assets with donor restrictions are available for the following purposes:

	<u>December 31,</u>	
	<u>2018</u>	<u>2017</u>
BJM	\$ 341,702	\$ 249,711
Staff support	40,711	53,317
Restoration initiatives	34,648	-
North Beach	12,428	9,827
Community development	3,607	6,322
OMED	178	1,546
Silicon Valley	<u>-</u>	<u>1,044</u>
	<u><u>\$ 433,274</u></u>	<u><u>\$ 321,767</u></u>

7. SUBSEQUENT EVENTS:

On February 6, 2019, YWAM-SF refinanced its existing loan with a financial institution in the amount of \$1,562,241 to reduce required monthly payments. The loan has an initial interest rate of 5.25% with monthly payments of \$9,300 and balloon payment of principal and interest due November 2025. Subsequent events have been evaluated through May 8, 2019, which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

YOUTH WITH A MISSION, SAN FRANCISCO

Supplemental Schedule of Functional Expenses - San Francisco

Year Ended December 31, 2018

	Outreach Department	Discipleship Training Schools	Because Justice Matters	Restoration Initiatives	Total San Francisco
Staff support and payroll	\$ 19,781	\$ 52,578	\$ 220,800	\$ 85,751	\$ 378,910
Advertising	-	527	85,295	-	85,822
Depreciation and amortization	-	-	2,520	-	2,520
Rent	-	-	36,531	-	36,531
Ministry/Outreach	-	28,760	25,921	-	54,681
Utilities	-	-	915	-	915
Food	10,906	10,556	273	2,963	24,698
Fundraising	-	-	15,128	-	15,128
Conferences and training	225	566	14,225	93	15,109
Contributions	-	7,944	-	-	7,944
Other	1,991	4,422	1,816	1,623	9,852
Special events	-	193	346	49	588
Repairs and maintenance	-	-	20	-	20
Merchant and bank fees	-	41	2,623	-	2,664
Legal and accounting	-	-	4,152	-	4,152
Supplies and materials	2,700	2,590	3,357	561	9,208
Telephone	-	-	501	-	501
Speaker travel	201	3,455	-	-	3,656
Facilities cross-charge	96,209	41,380	5,091	39,499	182,179
Total Expenses	<u>\$ 132,013</u>	<u>\$ 153,012</u>	<u>\$ 419,514</u>	<u>\$ 130,539</u>	<u>\$ 835,078</u>

See independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Supplemental Schedule of Functional Expenses - San Francisco

Year Ended December 31, 2017

	Outreach Department	Discipleship Training Schools	Because Justice Matters	Restoration Initiatives	Total San Francisco
Staff support and payroll	\$ 8,819	\$ 52,402	\$ 168,986	\$ 82,048	\$ 312,255
Advertising	36	121	16,932	336	17,425
Depreciation and amortization	-	-	10,080	-	10,080
Rent	-	-	24,884	-	24,884
Ministry/Outreach	-	31,934	11,861	626	44,421
Utilities	-	-	1,597	-	1,597
Food	15,224	17,843	251	2,586	35,904
Fundraising	-	-	4,837	-	4,837
Conferences and training	405	243	7,934	-	8,582
Contributions	-	11,400	-	-	11,400
Other	2,061	3,501	1,964	123	7,649
Special events	46	467	640	148	1,301
Repairs and maintenance	153	(50)	1,796	-	1,899
Merchant and bank fees	-	156	1,505	-	1,661
Supplies and materials	6,503	1,198	151	361	8,213
Telephone	-	-	1,940	-	1,940
Speaker travel	-	2,509	610	-	3,119
Facilities cross-charge	193,842	44,960	4,690	35,263	278,755
Total Expenses	<u>\$ 227,089</u>	<u>\$ 166,684</u>	<u>\$ 260,658</u>	<u>\$ 121,491</u>	<u>\$ 775,922</u>

See independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Supplemental Schedule of Functional Expenses - Other Locations

Year Ended December 31, 2018

	Alpha/ North Beach	Better Bayview	San Ramon Full House	San Jose Ember Ink	Silicon Valley SWM	Fremont Omed	San Antonio	Total Other Locations
Staff support and payroll	\$ 71,211	\$ -	\$ -	\$ 79,100	\$ 14,634	\$ 498	\$ 18,798	\$ 184,241
Advertising	-	-	225	-	-	-	-	225
Depreciation and amortization	-	8,004	-	-	-	-	-	8,004
Rent	-	-	-	22,399	-	-	-	22,399
Ministry/Outreach	341	-	-	-	901	-	-	1,242
Food	708	-	2,713	-	-	-	-	3,421
Conferences and training	1,073	-	500	-	404	-	-	1,977
Special events	-	-	2,098	-	-	-	-	2,098
Repairs and maintenance	-	335	-	-	-	-	-	335
Merchant and bank fees	-	-	220	381	-	-	-	601
Legal and accounting	-	-	230	20	-	-	-	250
Property taxes	-	2,412	-	-	-	-	-	2,412
Telephone	524	-	-	-	-	-	-	524
Speaker travel	-	-	793	-	-	-	-	793
Other	1,701	1,368	1,973	1,368	1,026	1,368	-	8,804
Total Expenses	<u>\$ 75,558</u>	<u>\$ 12,119</u>	<u>\$ 8,752</u>	<u>\$ 103,268</u>	<u>\$ 16,965</u>	<u>\$ 1,866</u>	<u>\$ 18,798</u>	<u>\$ 237,326</u>

See independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Supplemental Schedule of Functional Expenses - Other Locations

Year Ended December 31, 2017

	Alpha/ North Beach	Better Bayview	San Ramon Full House	San Jose Ember Ink	Silicon Valley SWM	Fremont Omed	San Antonio	Total Other Locations
Staff support and payroll	\$ 78,056	\$ -	\$ -	\$ 59,041	\$ 18,785	\$ 2,901	\$ 30,388	\$ 189,171
Advertising	-	-	-	12	-	-	-	12
Depreciation and amortization	-	8,004	-	552	-	-	-	8,556
Rent	-	-	685	32,891	-	-	-	33,576
Ministry/Outreach	401	-	-	5,150	1,118	98	-	6,767
Utilities	-	252	-	2,474	-	-	-	2,726
Food	1,958	-	2,657	2,745	87	-	-	7,447
Conferences and training	618	-	-	404	170	134	-	1,326
Special events	13	-	1,187	-	53	-	-	1,253
Merchant and bank fees	-	-	137	403	-	-	-	540
Legal and accounting	-	-	190	-	-	-	-	190
Supplies and materials	30	-	63	400	196	-	-	689
Telephone	497	-	-	142	-	-	-	639
Speaker travel	595	-	866	-	-	-	-	1,461
Other	1,402	1,248	1,322	1,370	1,248	1,248	-	7,838
Total Expenses	<u>\$ 83,570</u>	<u>\$ 9,504</u>	<u>\$ 7,107</u>	<u>\$ 105,584</u>	<u>\$ 21,657</u>	<u>\$ 4,381</u>	<u>\$ 30,388</u>	<u>\$ 262,191</u>

See independent accountants' compilation report