



**YOUTH WITH A MISSION,
SAN FRANCISCO**

Financial Statements
With Independent Accountants'
Compilation Report

December 31, 2023 (Compiled)
and 2022 (Reviewed)

YOUTH WITH A MISSION, SAN FRANCISCO

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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 corporation) which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements 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 the 2023 financial statements.

The accompanying supplemental schedule of functional expenses - San Francisco and supplemental schedule of functional expenses - other locations are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The accompanying 2022 financial statements of Youth With A Mission, San Francisco were previously reviewed by us, and we stated that we were not aware of any material modifications that should be made to those financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America in our report dated September 28, 2023, but we have not performed any procedures in connection with that review engagement since that date.

Capin Crouse LLP

Pleasanton, California
June 17, 2024

YOUTH WITH A MISSION, SAN FRANCISCO

Statements of Financial Position

	December 31,	
	2023 (Compiled)	2022 (Reviewed)
ASSETS:		
Current assets:		
Cash and cash equivalents	\$ 1,337,627	\$ 1,350,085
Accounts receivable–net	27,176	32,185
Prepaid expenses	18,006	7,587
	<u>1,382,809</u>	<u>1,389,857</u>
Fixed assets–net	<u>3,750,796</u>	<u>3,759,537</u>
Total Assets	<u>\$ 5,133,605</u>	<u>\$ 5,149,394</u>
LIABILITIES AND NET ASSETS:		
Current liabilities:		
Accounts payable and accrued expenses	\$ 72,076	\$ 91,513
Unearned revenue	11,332	13,144
Current portion of debt–net	57,862	53,322
	<u>141,270</u>	<u>157,979</u>
Long-term portion of debt–net	<u>844,098</u>	<u>948,972</u>
Total liabilities	<u>985,368</u>	<u>1,106,951</u>
Net Assets:		
Net assets without donor restrictions	3,755,400	3,683,827
Net assets with donor restrictions	392,837	358,616
Total net assets	<u>4,148,237</u>	<u>4,042,443</u>
Total Liabilities and Net Assets	<u>\$ 5,133,605</u>	<u>\$ 5,149,394</u>

See accompanying notes and independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Statements of Activities

	Year Ended December 31,					
	2023 (Compiled)			2022 (Reviewed)		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:						
Contributions	\$ 267,164	\$ 1,347,863	\$ 1,615,027	\$ 331,740	\$ 1,330,331	\$ 1,662,071
Student and staff fees	351,263	-	351,263	336,193	-	336,193
Other revenue	16,912	-	16,912	3,344	-	3,344
Total Support and Revenue	<u>635,339</u>	<u>1,347,863</u>	<u>1,983,202</u>	<u>671,277</u>	<u>1,330,331</u>	<u>2,001,608</u>
NET ASSETS RELEASED:						
Purpose restrictions	<u>1,313,642</u>	<u>(1,313,642)</u>	<u>-</u>	<u>1,570,091</u>	<u>(1,570,091)</u>	<u>-</u>
EXPENSES:						
Program services	1,393,755	-	1,393,755	1,600,449	-	1,600,449
Supporting activities:						
Management and general	377,204	-	377,204	395,302	-	395,302
Fundraising	106,449	-	106,449	104,571	-	104,571
Total Expenses	<u>1,877,408</u>	<u>-</u>	<u>1,877,408</u>	<u>2,100,322</u>	<u>-</u>	<u>2,100,322</u>
Change in Net Assets	71,573	34,221	105,794	141,046	(239,760)	(98,714)
Net Assets, Beginning of Year	<u>3,683,827</u>	<u>358,616</u>	<u>4,042,443</u>	<u>3,542,781</u>	<u>598,376</u>	<u>4,141,157</u>
Net Assets, End of Year	<u>\$ 3,755,400</u>	<u>\$ 392,837</u>	<u>\$ 4,148,237</u>	<u>\$ 3,683,827</u>	<u>\$ 358,616</u>	<u>\$ 4,042,443</u>

See accompanying notes and independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Statement of Functional Expenses

Year Ended December 31, 2023 (Compiled)

	Program Services			Supporting Activities:		
	San Francisco	Other Locations	Total	General and Administrative	Fundraising	Total
Staff support and payroll	\$ 592,607	\$ 273,940	\$ 866,547	\$ 150,185	\$ 48,169	\$ 1,064,901
Advertising	60,553	2,439	62,992	3,201	58,280	124,473
Depreciation and amortization	-	11,791	11,791	94,987	-	106,778
Rent	11,484	78,750	90,234	-	-	90,234
Utilities	-	8,392	8,392	69,283	-	77,675
Other	9,153	18,751	27,904	32,312	-	60,216
Special events	19,147	8,215	27,362	23,576	-	50,938
Grants and other assistance	671	34,355	35,026	11,984	-	47,010
Food	21,906	15,091	36,997	5,967	-	42,964
Interest expense	-	-	-	40,687	-	40,687
Supplies and materials	24,924	5,157	30,081	9,158	-	39,239
Insurance	-	1,042	1,042	34,420	-	35,462
Merchant and bank fees	7,379	255	7,634	20,018	-	27,652
Repairs and maintenance	5,766	1,104	6,870	9,245	-	16,115
Legal and accounting	-	-	-	15,570	-	15,570
Travel	1,981	5,846	7,827	4,131	-	11,958
Property taxes	-	5,682	5,682	5,425	-	11,107
Telephone	233	2,668	2,901	5,172	-	8,073
Conferences and training	2,378	3,894	6,272	84	-	6,356
Administration fee	14,556	6,634	21,190	(21,190)	-	-
Facilities cross-charge	137,011	-	137,011	(137,011)	-	-
Total Expenses	<u>\$ 909,749</u>	<u>\$ 484,006</u>	<u>\$ 1,393,755</u>	<u>\$ 377,204</u>	<u>\$ 106,449</u>	<u>\$ 1,877,408</u>

See accompanying notes and independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Statement of Functional Expenses

Year Ended December 31, 2022 (Reviewed)

	Program Services			Supporting Activities:		
	San Francisco	Other Locations	Total	General and Administrative	Fundraising	Total
Staff support and payroll	\$ 704,721	\$ 265,825	\$ 970,546	\$ 164,491	\$ 32,916	\$ 1,167,953
Advertising	34,798	1,614	36,412	8,324	71,655	116,391
Depreciation and amortization	-	10,559	10,559	90,531	-	101,090
Rent	55,086	100,030	155,116	-	-	155,116
Utilities	-	10,435	10,435	61,278	-	71,713
Other	2,573	21,264	23,837	24,876	-	48,713
Special events	24,416	2,021	26,437	25,167	-	51,604
Grants and other assistance	7,272	27,699	34,971	22,753	-	57,724
Food	24,711	13,616	38,327	7,669	-	45,996
Interest expense	-	-	-	47,995	-	47,995
Supplies and materials	24,878	8,441	33,319	12,772	-	46,091
Insurance	-	-	-	17,420	-	17,420
Merchant and bank fees	4,326	525	4,851	19,726	-	24,577
Repairs and maintenance	55	6,954	7,009	31,246	-	38,255
Legal and accounting	-	-	-	17,555	-	17,555
Travel	13,277	15,744	29,021	3,049	-	32,070
Property taxes	-	5,511	5,511	6,355	-	11,866
Telephone	790	2,543	3,333	10,217	-	13,550
Conferences and training	25,247	747	25,994	3,618	-	29,612
Administration fee	11,412	5,581	16,993	(11,962)	-	5,031
Facilities cross-charge	167,778	-	167,778	(167,778)	-	-
Total Expenses	<u>\$ 1,101,340</u>	<u>\$ 499,109</u>	<u>\$ 1,600,449</u>	<u>\$ 395,302</u>	<u>\$ 104,571</u>	<u>\$ 2,100,322</u>

See accompanying notes and independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Statements of Cash Flows

	Year Ended December 31,	
	2023	2022
	(Compiled)	(Reviewed)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 105,794	\$ (98,714)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	106,778	101,090
Donation of in-kind property	-	(6,725)
Net change in:		
Accounts receivable–net	5,009	(5,194)
Prepaid expenses	(10,419)	(3,746)
Accounts payable and accrued expenses	(19,437)	(36,039)
Unearned revenue	(1,812)	361
Net Cash Provided (Used) by Operating Activities	<u>185,913</u>	<u>(48,967)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of fixed assets	(93,573)	-
Proceeds from sale of investments	-	4,996
Net Cash Provided (Used) by Investing Activities	<u>(93,573)</u>	<u>4,996</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments on debt	(104,798)	(147,538)
Net Cash Used by Financing Activities	<u>(104,798)</u>	<u>(147,538)</u>
Net Change in Cash and Cash Equivalents	(12,458)	(191,509)
Cash and Cash Equivalents, Beginning of Year	<u>1,350,085</u>	<u>1,541,594</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,337,627</u>	<u>\$ 1,350,085</u>
SUPPLEMENTAL DISCLOSURE:		
Cash paid for interest	<u>\$ 40,687</u>	<u>\$ 47,995</u>

See accompanying notes and independent accountants' compilation report

YOUTH WITH A MISSION, SAN FRANCISCO

Notes to Financial Statements

December 31, 2023 (Compiled) and 2022 (Reviewed)

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 laws(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. YWAM-SF is staffed by missionaries. Staff are responsible for raising their own support and are considered employees. YWAM-SF acts as a qualified missions agency and collects and disburses donations to the missionaries.

There are many Youth With A Mission nonprofit corporations around the world with which 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

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), National Credit Union Administration (NCUA), and Securities Investor Protection Corporation (SIPC) up to \$250,000. At December 31, 2023 and 2022, YWAM-SF's cash balances exceeded insured limits by approximately \$216,000 and \$429,000 respectively.

ACCOUNTS RECEIVABLE

Accounts receivable represent student, staff, and team fees owed to YWAM-SF. Management has recorded an allowance for doubtful accounts of approximately \$14,000 and \$4,000 for the years ended December 31, 2023 and 2022. 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, 2023 (Compiled) and 2022 (Reviewed)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued:

FIXED ASSETS–NET

Fixed assets–net 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 five to forty 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.

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

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

Student, staff, and team 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 \$124,000 and \$116,000, for the years ended December 31, 2023 and 2022, respectively.

YOUTH WITH A MISSION, SAN FRANCISCO

Notes to Financial Statements

December 31, 2023 (Compiled) and 2022 (Reviewed)

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 and functional expenses. Management allocates costs among program services 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 Restoration Initiatives (RI), Outreach Department, Discipleship Training School (DTS), Because Justice Matters (BJM), and YWAM Santa Cruz.

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 and interest, 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.

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,	
	2023	2022
	(Compiled)	(Reviewed)
Financial assets:		
Cash and cash equivalents	\$ 1,337,627	\$ 1,350,085
Accounts receivable-net	27,176	32,185
Financial assets, at year-end	1,364,803	1,382,270
Less those unavailable for general expenditures within one year, due to donor restrictions not expected to be met within one year	(9,963)	(9,963)
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,354,840</u>	<u>\$ 1,372,307</u>

YWAM-SF is substantially supported by contributions with donor restrictions. 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, 2023 (Compiled) and 2022 (Reviewed)

4. FIXED ASSETS–NET:

Fixed assets–net consist of:

	December 31,	
	2023	2022
	(Compiled)	(Reviewed)
Land	\$ 2,306,687	\$ 2,306,687
Buildings and improvements	2,157,808	2,112,250
Leasehold improvements	316,751	316,751
Furniture, fixtures, and equipment	96,343	96,343
Vehicles	58,252	10,239
	4,935,841	4,842,270
Less accumulated depreciation	(1,185,045)	(1,082,733)
	<u>\$ 3,750,796</u>	<u>\$ 3,759,537</u>

5. DEBT:

Debt consists of:

	December 31,	
	2023	2022
	(Compiled)	(Reviewed)
Secured loan with a financial institution. The loan accrues interest at a fixed rate of 4.275%, with monthly payments of \$7,997 and a balloon payment of principal and interest due upon maturity in November 2025.	\$ 907,143	\$ 1,011,941
Less prepaid loan fees–net	(5,183)	(9,647)
	<u>\$ 901,960</u>	<u>\$ 1,002,294</u>

Future maturities are as follows:

<u>Year Ending December 31,</u>	
2024	\$ 57,862
2025	849,281
	<u>\$ 907,143</u>

YOUTH WITH A MISSION, SAN FRANCISCO

Notes to Financial Statements

December 31, 2023 (Compiled) and 2022 (Reviewed)

6. NET ASSETS WITH DONOR RESTRICTIONS:

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

	December 31,	
	2023	2022
	(Compiled)	(Reviewed)
BJM	\$ 321,888	\$ 280,280
Staff Support	23,073	22,218
North Beach	16,493	15,789
Ember Ink Building Fund	9,963	9,963
Community Development	9,278	8,303
Roof Campaign	5,657	18,110
Admin-Designated	4,321	1,200
OMED	1,281	1,481
San Ramon	786	886
Ember Ink Scholarship Fund	97	97
Food Pantry at 357 Ellis	-	289
	<u>\$ 392,837</u>	<u>\$ 358,616</u>

7. SUBSEQUENT EVENTS:

Subsequent events have been evaluated through June 17, 2024, 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, 2023 (Compiled)

	Outreach Department	Discipleship Training Schools	Because Justice Matters	Restoration Initiatives	Total San Francisco
Staff support and payroll	\$ 11,149	\$ 62,694	\$ 423,253	\$ 95,511	\$ 592,607
Advertising	55	426	60,040	32	60,553
Rent	-	-	11,484	-	11,484
Other	311	514	4,701	3,627	9,153
Special events	-	1,560	16,502	1,085	19,147
Grants and other assistance	6	-	-	665	671
Food	8,282	3,062	5,104	5,458	21,906
Supplies and materials	489	809	14,531	9,095	24,924
Merchant and bank fees	-	-	7,379	-	7,379
Repairs and maintenance	-	-	-	5,766	5,766
Travel	-	537	1,042	402	1,981
Telephone	-	-	233	-	233
Conferences and training	42	422	1,862	52	2,378
Administrative fees	2,322	1,009	9,871	1,354	14,556
Facilities cross-charge	78,077	20,097	1,684	37,153	137,011
	<u>78,077</u>	<u>20,097</u>	<u>1,684</u>	<u>37,153</u>	<u>137,011</u>
Total Expenses	<u>\$ 100,733</u>	<u>\$ 91,130</u>	<u>\$ 557,686</u>	<u>\$ 160,200</u>	<u>\$ 909,749</u>

YOUTH WITH A MISSION, SAN FRANCISCO

Supplemental Schedule of Functional Expenses - San Francisco

Year Ended December 31, 2022 (Reviewed)

	Outreach Department	Discipleship Training Schools	Because Justice Matters	Restoration Initiatives	Total San Francisco
Staff support and payroll	\$ 14,401	\$ 36,283	\$ 557,003	\$ 97,034	\$ 704,721
Advertising	-	1,034	33,701	63	34,798
Rent	-	-	55,086	-	55,086
Other	181	422	942	1,028	2,573
Special events	-	659	19,374	4,383	24,416
Grants and other assistance	216	6,627	237	192	7,272
Food	11,072	2,435	7,596	3,608	24,711
Supplies and materials	1,101	642	15,366	7,769	24,878
Merchant and bank fees	-	-	4,326	-	4,326
Repairs and maintenance	-	-	-	55	55
Travel	26	10,427	2,547	277	13,277
Telephone	-	-	790	-	790
Conferences and training	123	1,100	23,701	323	25,247
Administrative fees	1,201	806	9,035	370	11,412
Facilities cross-charge	106,145	20,259	-	41,374	167,778
Total Expenses	<u>\$ 134,466</u>	<u>\$ 80,694</u>	<u>\$ 729,704</u>	<u>\$ 156,476</u>	<u>\$ 1,101,340</u>

YOUTH WITH A MISSION, SAN FRANCISCO

Supplemental Schedule of Functional Expenses - Other Locations

Year Ended December 31, 2023 (Compiled)

	North Beach	Better Bayview	Dublin Full House	San Jose Ember Ink	Fremont OMED	Santa Cruz
Staff support and payroll	\$ 69,431	\$ -	\$ -	\$ 111,676	\$ 2,167	\$ 90,666
Depreciation and amortization	-	10,624	-	-	-	1,167
Advertising	133	-	-	245	-	2,061
Rent	-	-	-	19,200	-	59,550
Utilities	-	2,001	-	5,048	-	1,343
Other	610	79	-	-	-	18,062
Special events	60	-	-	-	-	8,155
Grants and other assistance	-	-	-	-	-	34,355
Food	297	241	-	-	-	14,553
Supplies and materials	132	-	-	-	-	5,025
Insurance	-	-	-	-	-	1,042
Merchant and bank fees	-	-	-	255	-	-
Repairs and maintenance	-	483	-	400	-	221
Property taxes	-	5,682	-	-	-	-
Travel	535	28	-	-	-	5,283
Telephone	349	-	-	828	-	1,491
Conferences and training	1,139	-	-	-	-	2,755
Administrative fee	200	312	200	640	200	5,082
Total Expenses	<u>\$ 72,886</u>	<u>\$ 19,450</u>	<u>\$ 200</u>	<u>\$ 138,292</u>	<u>\$ 2,367</u>	<u>\$ 250,811</u>

YOUTH WITH A MISSION, SAN FRANCISCO

Supplemental Schedule of Functional Expenses - Other Locations

Year Ended December 31, 2022 (Reviewed)

	North Beach	Better Bayview	Dublin Full House	San Jose Ember Ink	Fremont OMED	Santa Cruz
Staff support and payroll	\$ 69,221	\$ -	\$ -	\$ 85,220	\$ 600	\$ 110,784
Depreciation and amortization	-	10,559	-	-	-	-
Advertising	207	-	-	20	-	1,387
Rent	-	-	-	\$ 36,680	-	63,350
Utilities	-	1,874	-	2,609	-	5,952
Other	346	14,128	-	33	-	6,757
Special events	-	-	-	-	-	2,021
Grants and other assistance	531	-	-	-	-	27,168
Food	126	-	-	-	-	13,490
Supplies and materials	92	-	-	-	-	8,349
Merchant and bank fees	-	-	-	455	-	70
Repairs and maintenance	-	6,424	-	300	-	230
Property taxes	-	5,511	-	-	-	-
Travel	-	-	-	-	-	15,744
Telephone	636	-	-	727	-	1,180
Conferences and training	28	-	-	500	-	219
Administrative fee	200	866	200	1,013	200	3,102
Total Expenses	<u>\$ 71,387</u>	<u>\$ 39,362</u>	<u>\$ 200</u>	<u>\$ 127,557</u>	<u>\$ 800</u>	<u>\$ 259,803</u>