

Family Promise of Bergen County

Financial Statements and Supplementary Information

December 31, 2016 and 2015

Independent Auditors' Report

The Board of Trustees Family Promise of Bergen County

We have audited the accompanying financial statements of Family Promise of Bergen County (a not-for-profit organization), which comprise the statements of financial position as of December 31, 2016 and 2015, the related statements of activities and changes in net assets, and cash flows for the years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Promise of Bergen County as of December 31, 2016 and 2015, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report of Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information appearing on page 15 and 16 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

PKF O'Connor Davies, LLP

February 28, 2017

Family Promise of Bergen County

Statements of Financial Position

| | December 31, | |
|-----------------------------------|--------------|------------|
| | 2016 | 2015 |
| ASSETS | | |
| Current Assets | | |
| Cash and cash equivalents | \$ 527,978 | \$ 532,029 |
| Cash - client escrow funds | - | 8,482 |
| Undeposited funds | 6,661 | - |
| Grant receivable | 13,097 | 11,722 |
| Other receivable | 43,057 | 56,825 |
| Prepaid expenses | 6,884 | 4,829 |
| Total Current Assets | 597,677 | 613,887 |
| Property and Equipment, net | - | 1,342 |
| Other Assets | | |
| Restricted cash | 99,423 | 99,423 |
| Cash - client escrow funds | 15,232 | 6,617 |
| Security deposits | 3,188 | 3,188 |
| Total Other Assets | 117,843 | 109,228 |
| | \$ 715,520 | \$ 724,457 |
| LIABILITIES AND NET ASSETS | | |
| Current Liabilities | | |
| Accounts payable | \$ 3,544 | \$ 152 |
| Client escrow funds | - | 8,482 |
| Accrued expenses | 14,320 | 13,538 |
| Total Current Liabilities | 17,864 | 22,172 |
| Other Liabilities | | |
| Client escrow funds | 15,232 | 6,617 |
| Total Liabilities | 33,096 | 28,789 |
| Net Assets | | |
| Unrestricted | 557,964 | 570,114 |
| Temporarily restricted | 124,460 | 125,554 |
| Total Net Assets | 682,424 | 695,668 |
| | \$ 715,520 | \$ 724,457 |

See Notes to Financial Statements

Family Promise of Bergen County

Statements of Activities and Changes in Net Assets

| | Year Ended December 31, 2016 | | |
|---------------------------------------|------------------------------|---------------------------|-------------------|
| | Unrestricted | Temporarily Restricted | Total |
| INCOME AND OTHER SUPPORT | | | |
| Program Income | | | |
| Family Promise Network | \$ 74,107 | \$ - | \$ 74,107 |
| New Leaf | 37,339 | 14,097 | 51,436 |
| Walk-in-Dinner | 176,091 | 10,000 | 186,091 |
| Camp Lots-of-Fun | 32,835 | - | 32,835 |
| Other Support | | | |
| Contributions | 255,415 | 97 | 255,512 |
| Fundraising income | 392,181 | - | 392,181 |
| Other income | 205 | - | 205 |
| Donated food and materials | 800 | - | 800 |
| Net Assets Released from Restrictions | <u>25,288</u> | <u>(25,288)</u> | <u>-</u> |
| Total Income and Other Support | <u>994,261</u> | <u>(1,094)</u> | <u>993,167</u> |
| EXPENSES | | | |
| Program Expenses | | | |
| New Leaf | 219,641 | - | 219,641 |
| Family Promise Network | 214,526 | - | 214,526 |
| Walk-in-Dinner | 188,969 | - | 188,969 |
| Camp Lots-of-Fun | 45,855 | - | 45,855 |
| Advocacy | 22,691 | - | 22,691 |
| Fundraising Expenses | 212,714 | - | 212,714 |
| General and Administrative Expenses | <u>102,015</u> | <u>-</u> | <u>102,015</u> |
| Total Expenses | <u>1,006,411</u> | <u>-</u> | <u>1,006,411</u> |
| Change in Net Assets | (12,150) | (1,094) | (13,244) |
| NET ASSETS | | | |
| Beginning | <u>570,114</u> | <u>125,554</u> | <u>695,668</u> |
| Ending | <u>\$ 557,964</u> | <u>\$ 124,460</u> | <u>\$ 682,424</u> |

Family Promise of Bergen County

Statements of Activities and Changes in Net Assets

| | Year Ended December 31, 2015 | | |
|---------------------------------------|------------------------------|---------------------------|------------|
| | Unrestricted | Temporarily Restricted | Total |
| INCOME AND OTHER SUPPORT | | | |
| Program Income | | | |
| Family Promise Network | \$ 66,763 | \$ 4,222 | \$ 70,985 |
| New Leaf | 35,777 | - | 35,777 |
| Walk-in-Dinner | 179,894 | 7,500 | 187,394 |
| Camp Lots-of-Fun | 43,006 | - | 43,006 |
| Other Support | | | |
| Contributions | 470,468 | 99,443 | 569,911 |
| Fundraising income | 294,755 | - | 294,755 |
| Other income | 22,014 | - | 22,014 |
| Interest income | 12 | - | 12 |
| Donated food and materials | 120 | - | 120 |
| Net Assets Released from Restrictions | 62,255 | (62,255) | - |
| Total Income and Other Support | 1,175,064 | 48,910 | 1,223,974 |
| EXPENSES | | | |
| Program Expenses | | | |
| New Leaf | 194,197 | - | 194,197 |
| Family Promise Network | 230,280 | - | 230,280 |
| Walk-in-Dinner | 182,671 | - | 182,671 |
| Camp Lots-of-Fun | 52,346 | - | 52,346 |
| Break-the-Cycle | 3,271 | - | 3,271 |
| Fundraising Expenses | 165,626 | - | 165,626 |
| General and Administrative Expenses | 106,022 | - | 106,022 |
| Total Expenses | 934,413 | - | 934,413 |
| Change in Net Assets | 240,651 | 48,910 | 289,561 |
| NET ASSETS | | | |
| Beginning | 329,463 | 76,644 | 406,107 |
| Ending | \$ 570,114 | \$ 125,554 | \$ 695,668 |

Family Promise of Bergen County

Statements of Cash Flows

| | Year Ended December 31, | |
|---|-------------------------|------------|
| | 2016 | 2015 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Change in net assets | \$ (13,244) | \$ 289,561 |
| Adjustments to reconcile change in net assets to cash flows from operating activities | | |
| Depreciation | 1,342 | 14,620 |
| Change in operating assets and liabilities | | |
| Undeposited funds | (6,661) | - |
| Grant receivable | (1,375) | (7,182) |
| Other receivable | 13,768 | 11,336 |
| Prepaid expenses | (2,055) | (2,535) |
| Security deposits | - | 1,834 |
| Accounts payable | 3,392 | (3,427) |
| Client escrow funds | 133 | 65 |
| Accrued expenses | 782 | (10,743) |
| Net Cash from Operating Activities | (3,918) | 293,529 |
| CASH AND CASH EQUIVALENTS | (3,918) | 293,529 |
| Beginning of year | 646,551 | 353,022 |
| Ending of year | \$ 642,633 | \$ 646,551 |

Family Promise of Bergen County

Notes to Financial Statements
December 31, 2016 and 2015

1. Description of the Organization

Family Promise of Bergen County (the Organization) is an independent affiliate of the national organization Family Promise, Inc. (FP). The Organization became an affiliate in 2010 in order to associate with a national organization that also provides shelter and other services to homeless families.

Prior to 2010, the Organization was known as the Interreligious Fellowship for the Homeless of Bergen County (IRF) and had a long history of providing services to the homeless. Beginning in 1986, the IRF first offered shelter to homeless men and women in the Overflow Shelter program. The IRF also began an Emergency Family Shelter program for working homeless families as well as the Walk-In-Dinner program to ensure that anyone in Bergen County who needed a free meal had access to one each night.

As a result of Bergen County, NJ building a facility to house homeless single adults, the Organization discontinued its Overflow Shelter program that provided shelter to homeless adults for over 22 years. In addition, the Emergency Family Shelter program was discontinued in conjunction with the Organization affiliating with FP.

In 2011, the Organization began operating the Family Promise Network. This program shelters homeless working families accommodating up to 14 adults and children at any given time. There are 24 host congregations that rotate weekly, providing meals and shelter during overnight stays. Case management, to assist families for re-entry into the community, is a key element of this program. The program's Family Center is located in the same building as the administrative offices. Family members meet regularly with case managers and have access to computers, phones and other office machines. Showers and laundry facilities are also provided there.

Volunteers of the Organization's Weekend Program staff the Family Center on weekends and holidays giving families a place to be when they are not working or when school is closed. Volunteers engage children and their parents in reading, arts and crafts, and other recreational activities.

The Organization is the only entity in Bergen County to provide shelter to working homeless families. In addition, the Organization conducts a number of other programs.

The New Leaf program offers transitional housing for families, including some who were part of the Family Promise Network. This program provides temporary housing and assists families to overcome the challenges keeping them from independent living by providing job training, access to affordable childcare and reliable transportation, financial literacy education and other services. Families generally remain in the program for up to 24 months.

Family Promise of Bergen County

Notes to Financial Statements
December 31, 2016 and 2015

1. Description of the Organization (*continued*)

During the first twelve months after leaving the New Leaf program, the families are particularly vulnerable to unforeseen circumstances that may negatively impact their newly regained independence. The After Care portion of the New Leaf program is designed to help families through this trying period by continuing to provide contact with family case managers for guidance and emotional support, access to the Organization's skilled volunteers as necessary, as well as a small amount of financial support. These options are provided on an "as needed" basis. This is an optional program which is available for up to one year.

The Walk-in-Dinner program provides approximately 125 dinners each night of the year for homeless and/or hungry individuals. This number includes the 80 residents of the Bergen County Housing, Health and Human Service Center where the meal is served each night. Over the past 25 years, the Organization has served over one million meals approximately valued at over \$5 million.

Camp Lots-of-Fun is a two-week program designed to build confidence, self-esteem, lasting friendships, and happy memories for homeless and needy children. High school age volunteers serve as counselors allowing the program to operate on a 1:1 camper/counselor ratio.

Financial assistance from the Break-the-Cycle Scholarship Fund is provided to individuals who are pursuing advanced education or vocational training and who exhibit a personal commitment to breaking the cycle of poverty. Adults and high school seniors who are currently in the Family Promise Network or the New Leaf program are eligible, as are former residents of these programs. The scholarship can be applied toward tuition, books, supplies, computer training, licensing courses or other type of skill training that will enhance or increase career opportunities.

Advocacy allows for board members, staff and qualified volunteers to address the community in order to educate them with regards to the issues and challenges which homeless families face. The goal is to enable the public to assess policies and the impact those may have on working poor families.

Family Promise of Bergen County

Notes to Financial Statements
December 31, 2016 and 2015

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly actual results could differ from those estimates. Some of the more significant estimates required to be made by management include useful lives of property and equipment, accruing liabilities for certain expenses, in-kind donations and those used in the allocation of expenses based on functional classifications.

Cash and Cash Equivalents

Cash and cash equivalents are defined as actual currency, demand deposits and highly liquid investments with maturities of three months or less at time of purchase.

Property and Equipment

Property and equipment are stated at cost. Expenditures for major additions and improvements are capitalized while minor repairs and maintenance are charged to expense as incurred. Depreciation is based on the estimated useful lives of depreciable assets and is provided using the straight-line method. When property is disposed of, the asset and the accumulated depreciation are removed from the accounts. Any resulting gain or loss is reflected in operations in the period incurred.

Classes of Net Assets

The financial statements report amounts separately by class of net assets:

- a) Unrestricted amounts are those currently available at the discretion of the Board for use in the Fund's activities.
- b) Temporarily restricted amounts are those which are restricted by donor-imposed stipulation that either expire by passage of time or can be fulfilled and removed pursuant to those stipulations.
- c) Permanently restricted amounts are those which are restricted by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Board.

Family Promise of Bergen County

Notes to Financial Statements
December 31, 2016 and 2015

2. Summary of Significant Accounting Policies (*continued*)

Revenue Recognition

Contributions received are recorded as permanently restricted, temporarily restricted, or unrestricted revenue, depending on the existence or nature of any donor restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. If a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the contribution as unrestricted.

Donated Food and Materials, Facilities and Services

Significant food and materials, facilities and services are donated to the Organization by various individuals and organizations. Donated food and materials, facilities and services have been recorded as program, fundraising and general income and expense at their fair market value.

Many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific assistance programs, campaign solicitations, and various committee assignments. The Organization receives approximately 23,000 volunteer hours per year. However, these volunteer hours are not recognized in the financial statements because they did not meet the criteria for recognition under U.S. GAAP, which states that in order to record the value of services, the services must either (a) create or enhance non-financial assets or (b) the service must require specialized skills.

Tax-Exempt Status

The Organization is a not-for-profit institution exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code. Accordingly, no provisions for income taxes have been provided in the accompanying financial statements.

The Organization follows U.S. GAAP guidance on Accounting for Uncertainty in Income Taxes. This topic provides guidance on the recognition, measurement, classification and disclosures related to uncertain tax positions, along with any interest and penalties. The Organization continually evaluates the possible existence of uncertain tax positions.

The federal and state tax returns of the Organization are subject to examination, generally for three years after they were filed.

Family Promise of Bergen County

Notes to Financial Statements
December 31, 2016 and 2015

2. Summary of Significant Accounting Policies *(continued)*

Subsequent Events

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through February 28, 2017, the date the financial statements were available for issue. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

3. Concentration of Credit Risk

The Organization maintains cash balances in financial institutions. The balances are insured by the Federal Deposit Insurance Corporation. The Organization's bank balances may at times exceed insurable limits. Financial instruments that potentially subject the Organization to credit risk consist primarily of cash on deposit.

4. Property and Equipment

Major classifications of property and equipment and their respective useful lives are as follows at December 31:

| | <u>2016</u> | <u>2015</u> | <u>Estimated Useful Lives</u> |
|-------------------------------|-----------------|-----------------|-----------------------------------|
| Vehicles | \$ 58,910 | \$ 58,910 | 5 years |
| Equipment | 13,743 | 13,743 | 5 years |
| Furniture and fixtures | 8,189 | 8,189 | 5 years |
| Leasehold improvements | <u>8,592</u> | <u>8,592</u> | 5 years |
| Total cost | 89,434 | 89,434 | |
| Less accumulated depreciation | <u>(89,434)</u> | <u>(88,092)</u> | |
| Property and equipment, net | <u>\$ -</u> | <u>\$ 1,342</u> | |

Depreciation expense for the years ended December 31, 2016 and 2015 totaled \$1,342 and \$14,620.

Family Promise of Bergen County

Notes to Financial Statements
December 31, 2016 and 2015

5. Donated Food and Materials, Facilities and Services

The Organization has recorded the fair market value of donated food and materials, facilities and services in the statements of activities as described below:

| For the Year Ended December 31, 2016 | Donated Food and Materials | Donated Facilities |
|---|----------------------------------|-----------------------|
| Walk-in-Dinner | \$ 156,938 | \$ - |
| New Leaf | 22,844 | - |
| Family Promise Network | 48,332 | - |
| Camp Lots-of-Fun | 2,456 | 2,210 |
| Fundraising | - | - |
| General | 800 | - |
| Total | <u>\$ 231,370</u> | <u>\$ 2,210</u> |

| For the Year Ended December 31, 2015 | Donated Food and Materials | Donated Facilities | Donated Services |
|---|----------------------------------|-----------------------|---------------------|
| Walk-in-Dinner | \$ 155,920 | \$ - | \$ - |
| New Leaf | 19,330 | - | 2,082 |
| Family Promise Network | 49,680 | - | - |
| Camp Lots-of-Fun | 5,201 | 4,700 | 4,350 |
| Fundraising | 1,200 | - | - |
| General | 120 | - | - |
| Total | <u>\$ 231,451</u> | <u>\$ 4,700</u> | <u>\$ 6,432</u> |

Family Promise of Bergen County

Notes to Financial Statements
December 31, 2016 and 2015

6. Net Assets

Net assets consist of the following at December 31:

| | <u>2016</u> | <u>2015</u> |
|------------------------|-------------------|-------------------|
| Unrestricted | <u>\$ 557,964</u> | <u>\$ 570,114</u> |
| Temporarily Restricted | | |
| Family Success Fund | 99,423 | 99,423 |
| New Leaf | 14,097 | - |
| Walk-in-Dinner | 10,000 | 7,500 |
| Break-the-Cycle | 940 | 843 |
| Matthew 18:5 Fund | - | 13,566 |
| Family Promise Network | - | <u>4,222</u> |
| | <u>124,460</u> | <u>125,554</u> |
| Total Net Assets | <u>\$ 682,424</u> | <u>\$ 695,668</u> |

7. Commitments and Contingencies

The Organization leases its facilities in Ridgewood, NJ with monthly payments of \$2,451. Rent paid for this facility totaled \$29,415 and \$28,980 for the years ended December 31, 2016 and 2015.

The Organization leases apartments in Bergen County, NJ for use as transitional housing for homeless families on a month-to-month basis. Rent paid for these leases totaled \$45,400 and \$47,700 for the years ended December 31, 2016 and 2015 recorded as part of the New Leaf program expenses.

The Organization has non-cancellable operating leases for office equipment, which expire at various dates. Rent paid for these leases totaled \$4,470 and \$7,899 for the years ended December 31, 2016 and 2015.

Future minimum lease payments under operating leases for office equipment that have remaining terms in excess of one year as of December 31, 2016 are:

| <u>Year Ending</u> | <u>Amount</u> |
|--------------------|------------------|
| 2017 | \$ 5,040 |
| 2018 | 5,040 |
| 2019 | 5,040 |
| 2020 | <u>4,200</u> |
| | <u>\$ 19,320</u> |

Family Promise of Bergen County

Notes to Financial Statements
December 31, 2016 and 2015

8. Employee Retirement Plan

The Organization maintains a tax-deferred annuity plan qualified under Section 401(k) of the Internal Revenue Code for its employees. The Organization made contributions of \$4,457 and \$3,335 for the years ended December 31, 2016 and 2015. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code.

9. Major Contributors

For the year ended December 31, 2016, two gifts totaling \$55,172 comprised approximately 21% of total contributions. These gifts have no restrictions on their use.

For the year ended December 31, 2015, two gifts totaling \$241,124 comprised approximately 42% of total contributions. Of this amount, \$99,423 is restricted for scholarships, education, job training and related support of families. The remaining gift of \$141,701 has no restrictions on its use.

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Family Promise of Bergen County

Supplementary Information

June 30, 2016 and 2015

Family Promise of Bergen County

Schedules of Functional Expenses

For the Year Ended December 31, 2016

| | Program Services | | | | | Support Services | | | | Total |
|----------------------------------|------------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|----------------------------|-------------------|---------------------|
| | Family Promise Network | New Leaf | Walk-in-Dinner | Camp Lots-of-Fun | Advocacy | Total Program | Fundraising | General and Administrative | Total Support | |
| <i>Actual costs</i> | | | | | | | | | | |
| Personnel expense | \$ 131,261 | \$ 103,770 | \$ 22,177 | \$ 19,302 | \$ 21,577 | \$ 298,087 | \$ 96,249 | \$ 47,847 | \$ 144,096 | \$ 442,183 |
| Direct program expenses | 1,407 | 78,561 | 1,608 | 14,323 | - | 95,899 | - | - | - | 95,899 |
| Fundraising campaigns and events | - | - | - | - | - | - | 103,578 | - | 103,578 | 103,578 |
| Office and supplies | 3,697 | 1,561 | 3,226 | 2,631 | - | 11,115 | 4,419 | 27,045 | 31,464 | 42,579 |
| Consulting | - | - | - | - | - | - | 3,009 | - | 3,009 | 3,009 |
| Rent - office | 13,531 | 5,001 | 2,059 | 2,059 | 588 | 23,238 | 2,059 | 4,118 | 6,177 | 29,415 |
| Professional fees | 2,841 | 1,229 | 885 | 511 | - | 5,466 | 1,986 | 2,879 | 4,865 | 10,331 |
| Insurance | 4,832 | 2,464 | 2,076 | 1,827 | 526 | 11,725 | 1,414 | 8,231 | 9,645 | 21,370 |
| Utilities | - | 533 | - | - | - | 533 | - | 3,852 | 3,852 | 4,385 |
| Auto and transportation | 6,903 | 961 | - | - | - | 7,864 | - | 97 | 97 | 7,961 |
| Repairs and maintenance | - | 20 | - | - | - | 20 | - | 3,187 | 3,187 | 3,207 |
| Depreciation | - | - | - | - | - | - | - | 1,342 | 1,342 | 1,342 |
| Other expenses | 1,722 | 2,697 | - | 536 | - | 4,955 | - | 2,617 | 2,617 | 7,572 |
| <i>In-kind donations</i> | | | | | | | | | | |
| Donated food and materials | 48,332 | 22,844 | 156,938 | 2,456 | - | 230,570 | - | 800 | 800 | 231,370 |
| Donated facilities | - | - | - | 2,210 | - | 2,210 | - | - | - | 2,210 |
| Total Expenses | \$ 214,526 | \$ 219,641 | \$ 188,969 | \$ 45,855 | \$ 22,691 | \$ 691,682 | \$ 212,714 | \$ 102,015 | \$ 314,729 | \$ 1,006,411 |

Family Promise of Bergen County

Schedules of Functional Expenses

For the Year Ended December 31, 2015

| | Program Services | | | | | Support Services | | | | Total |
|----------------------------------|------------------------|-------------------|-------------------|------------------|-----------------|-------------------|-------------------|----------------------------|-------------------|-------------------|
| | Family Promise Network | New Leaf | Walk-in-Dinner | Camp Lots-of-Fun | Break-the-Cycle | Total Program | Fundraising | General and Administrative | Total Support | |
| <i>Actual costs</i> | | | | | | | | | | |
| Personnel expense | \$ 135,252 | \$ 89,550 | \$ 18,810 | \$ 17,435 | \$ - | \$ 261,047 | \$ 60,117 | \$ 58,865 | \$ 118,982 | \$ 380,029 |
| Direct program expenses | 2,385 | 71,848 | 1,511 | 11,265 | 3,271 | 90,280 | - | - | - | 90,280 |
| Fundraising campaigns and events | - | - | - | - | - | - | 91,697 | - | 91,697 | 91,697 |
| Office and supplies | 3,915 | 1,694 | 1,868 | 4,424 | - | 11,901 | 4,944 | 20,116 | 25,060 | 36,961 |
| Consulting | - | - | - | - | - | - | 2,810 | - | 2,810 | 2,810 |
| Rent - office | 12,461 | 4,637 | 2,029 | 2,898 | - | 22,025 | 2,318 | 4,637 | 6,955 | 28,980 |
| Professional fees | 1,259 | 545 | 392 | 227 | - | 2,423 | 880 | 1,055 | 1,935 | 4,358 |
| Insurance | 6,487 | 2,271 | 2,141 | 1,846 | - | 12,745 | 1,660 | 6,647 | 8,307 | 21,052 |
| Utilities | - | 407 | - | - | - | 407 | - | 3,855 | 3,855 | 4,262 |
| Auto and transportation | 5,662 | 609 | - | - | - | 6,271 | - | 95 | 95 | 6,366 |
| Repairs and maintenance | - | 417 | - | - | - | 417 | - | 4,276 | 4,276 | 4,693 |
| Depreciation | 11,782 | - | - | - | - | 11,782 | - | 2,838 | 2,838 | 14,620 |
| Other expenses | 1,397 | 807 | - | - | - | 2,204 | - | 3,518 | 3,518 | 5,722 |
| <i>In-kind donations</i> | | | | | | | | | | |
| Donated food and materials | 49,680 | 19,330 | 155,920 | 5,201 | - | 230,131 | 1,200 | 120 | 1,320 | 231,451 |
| Donated facilities | - | - | - | 4,700 | - | 4,700 | - | - | - | 4,700 |
| Donated services | - | 2,082 | - | 4,350 | - | 6,432 | - | - | - | 6,432 |
| Total Expenses | \$ 230,280 | \$ 194,197 | \$ 182,671 | \$ 52,346 | \$ 3,271 | \$ 662,765 | \$ 165,626 | \$ 106,022 | \$ 271,648 | \$ 934,413 |