

OUR HOUSE GRIEF SUPPORT CENTER

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FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION

For The Year Ended December 31, 2020

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
OUR HOUSE Grief Support Center

We have audited the accompanying statements of OUR HOUSE Grief Support Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2020 and the related statements of activities, functional expenses, and cash flows for the year 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 audit. We conducted our audit 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 of 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 auditor's 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 purposes 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.

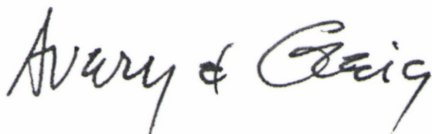
We believe that our audit provides a reasonable basis for our opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of OUR HOUSE Grief Support Center as of December 31, 2020 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenses by Program 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 audit 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.



Avery & Greig, LLP

Santa Monica, California  
April 29, 2021

OUR HOUSE GRIEF SUPPORT CENTER, INC.  
STATEMENT OF FINANCIAL POSITION  
December 31, 2020

	NET ASSETS WITHOUT DONOR RESTRICTIONS	NET ASSETS WITH DONOR RESTRICTIONS	TOTAL
<b>CURRENT ASSETS</b>			
Cash and equivalents	\$ 2,162,706	\$ 562,336	\$ 2,725,042
Investments	13,567	-	13,567
Accounts receivable	1,165	-	1,165
Pledges receivable	-	35,000	35,000
Prepaid expenses	13,017	-	13,017
Total Current Assets	2,190,455	597,336	2,787,791
PROPERTY AND EQUIPMENT - net	37,677	-	37,677
<b>OTHER ASSETS</b>			
Deposits	16,754	-	16,754
Total Other Assets	16,754	-	16,754
<b>TOTAL ASSETS</b>	<b>\$ 2,244,886</b>	<b>\$ 597,336</b>	<b>\$ 2,842,222</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 157,198	\$ -	\$ 157,198
Credit card payable	9,118	-	9,118
Payroll taxes payable	3,081	-	3,081
Accrued interest	1,680	-	1,680
Accrued vacation	106,259	-	106,259
Accrued social security taxes	53,752	-	53,752
PPP loan	252,000	-	252,000
Deposits payable	330	-	330
Total Current Liabilities	583,418	-	583,418
<b>NET ASSETS</b>			
Without Donor Restrictions			
Designated for reserve operating fund	500,000	-	500,000
Undesignated	1,161,468	-	1,161,468
With Donor Restrictions	-	597,336	597,336
Total Net Assets	1,661,468	597,336	2,258,804
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,244,886</b>	<b>\$ 597,336</b>	<b>\$ 2,842,222</b>

The accompanying notes are an integral part of these financial statements.

OUR HOUSE GRIEF SUPPORT CENTER, INC.  
STATEMENT OF ACTIVITIES  
For The Year Ended December 31, 2020

	NET ASSETS WITHOUT DONOR RESTRICTIONS	NET ASSETS WITH DONOR RESTRICTIONS	Total
REVENUES:			
Support - community gifts and grants	\$ 1,539,200	\$ 527,545	\$ 2,066,745
Contributed services	269,364	-	269,364
Program receipts	168,477	-	168,477
Interest and dividends	15,633	-	15,633
Realized losses on investments	(699)	-	(699)
Unrealized losses on investments	(2,177)	-	(2,177)
Net assets released from restrictions	<u>548,082</u>	<u>(548,082)</u>	<u>-</u>
TOTAL	2,537,880	(20,537)	2,517,343
OPERATING EXPENSES:			
Program services	2,013,339	-	2,013,339
Fundraising	251,931	-	251,931
Management and general	<u>141,901</u>	<u>-</u>	<u>141,901</u>
TOTAL	2,407,171	-	2,407,171
Increase/(decrease) in net assets	<u>130,709</u>	<u>(20,537)</u>	<u>110,172</u>
NET ASSETS:			
Beginning of year	<u>1,530,759</u>	<u>617,873</u>	<u>2,148,632</u>
End of year	<u><u>\$ 1,661,468</u></u>	<u><u>\$ 597,336</u></u>	<u><u>\$ 2,258,804</u></u>

The accompanying notes are an integral part of these statements.



OUR HOUSE GRIEF SUPPORT CENTER, INC.  
STATEMENT OF CASH FLOWS  
For the Year Ended December 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 110,172
Adjustment necessary to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	19,427
Realized losses on investments	699
Unrealized losses on investments	2,177
<INCREASE>/DECREASE IN:	
Accounts receivable	2,073
Pledges receivable	(1,500)
Prepaid expenses	721
INCREASE/<DECREASE> IN:	
Accounts payable	157,198
Credit card payable	(8,071)
Accrued interest	1,680
Payroll taxes payable	330
Accrued vacation	(3,771)
Accrued social security taxes	<u>53,753</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>334,888</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sale of investments	<u>476,310</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>476,310</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
PPP loan proceeds	<u>252,000</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>252,000</u>
Net increase in cash for the year	1,063,198
CASH, BEGINNING OF THE YEAR	<u>1,661,844</u>
CASH, END OF THE YEAR	<u>\$ 2,725,042</u>
Supplemental cash flow disclosure:	
Cash paid during the year for interest	\$ -

The accompanying notes are an integral part of these statements.

OUR HOUSE GRIEF SUPPORT CENTER, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2020

	Program Services	Fundraising	General and Administrative	Total
Salaries	\$ 1,115,670	\$ 142,628	\$ 10,155	\$ 1,268,453
Payroll tax expense	89,188	11,261	728	101,177
Employee benefits	95,269	15,664	649	111,582
Advertising and marketing	32,266	2,839	-	35,105
Bank charges	-	-	22,435	22,435
Depreciation and amortization	-	-	19,427	19,427
Dues and subscriptions	974	-	-	974
Equipment rental	4,716	-	-	4,716
Event planning	-	24,393	-	24,393
Insurance	21,950	2,794	4,528	29,272
Interest expense	-	-	1,680	1,680
Mileage and parking	2,784	-	-	2,784
Miscellaneous	-	269	2,483	2,752
Occupancy	263,094	42,103	19,452	324,649
Professional services	21,335	3,686	55,668	80,689
Payroll processing fees	-	-	2,241	2,241
Postage and delivery	2,940	169	11	3,120
Printing and reproduction	2,214	369	-	2,583
Program activity supplies	32,408	-	-	32,408
Recruiting expenses	14,499	-	-	14,499
Repairs and maintenance	520	-	-	520
Staff training and development	7,917	1,222	-	9,139
Tax, license and permits	-	-	150	150
Telephone	16,252	2,439	2,294	20,985
Contributed services	269,364	-	-	269,364
Volunteer training expenses	3,495	-	-	3,495
Website expenses	16,484	2,095	-	18,579
Total	<u>\$ 2,013,339</u>	<u>\$ 251,931</u>	<u>\$ 141,901</u>	<u>\$ 2,407,171</u>
Percentage of total expenses	83.6%	10.5%	5.9%	100%

The accompanying notes are an integral part of these statements.

## OUR HOUSE GRIEF SUPPORT CENTER NOTES TO FINANCIAL STATEMENTS

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### NOTE 1 - NATURE OF ACTIVITIES

OUR HOUSE Grief Support Center (Organization) is a California nonprofit corporation founded in 1993 to provide grief support services through grief support groups, education and other resources. The Organization's support comes mainly from donor contributions and some fees for services.

The OUR HOUSE Grief Support Center mission is to provide the community with grief support services, education, resources and hope. For over 26 years, the Organization has helped thousands of grieving children, teens and adults embark upon their journey to hope and healing. The Organization offers age and relationship specific grief support to adults and children ages 4 through 18. Groups are offered in English and Spanish. The Organization also offers school-based grief support groups, medical and professional education programs, on-site grief intervention for businesses and the community, grief support resources and referrals. The Organization runs Camp Erin-LA, a grief camp held two weekends every summer for grieving children.

### NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

#### Accounting and Reporting

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting.

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

**Net Assets Without Donor Restrictions** – these net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions and performing administrative functions.

**Net Assets With Donor Restrictions** – these net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.



OUR HOUSE GRIEF SUPPORT CENTER  
NOTES TO FINANCIAL STATEMENTS

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NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions

Contributions are recorded as increases in net assets without donor restrictions or net assets with donor restrictions depending on the existence and/or nature of any donor restrictions. In the absence of donor restrictions to the contrary, restrictions on contributions of property or equipment or on assets restricted to acquiring property or equipment expire when the property or equipment is placed in service. Unconditional promises to give ("Pledges") are recorded as income at their net realizable value in the year the promise is received. Unconditional promises to give are generally collectible in less than one year. Donated materials are valued at fair market value at the date donations are received.

Accounts Receivable

Accounts receivable consists of amounts for grief education. The Organization provides for uncollectible accounts receivable through the allowance method of accounting. Under this method, a provision for uncollectible accounts is charged to expense and the allowance account is increased based on past collection history and management's evaluation of accounts receivable. All amounts considered uncollectible are charged against the allowance account and recoveries of previously uncollectible accounts are added to the account. Management believes that all accounts receivable are fully collectible at December 31, 2020. Accordingly, there is no allowance for doubtful accounts receivable.

Pledges Receivable

Pledges receivable consists of amounts due from individuals, companies and foundations. Pledges receivable that are expected to be collected in future years are recorded at the present value of their net realizable value. Management does not record a discount on pledges receivable that are expected to be collected in future years if the discount is immaterial. The Organization provides for uncollectible pledges receivable through the allowance method of accounting. Under this method, a provision for uncollectible pledges is charged to expense and the allowance account is adjusted based on past collection history and management's evaluation of pledges receivable. All amounts considered uncollectible are charged against the allowance account and recoveries of previously uncollectible pledges are added to the account. Management has reviewed pledges receivable and believes all pledges are fully collectible at December 31, 2020. Accordingly, there is no allowance for uncollectible pledges.

Pledges receivable at December 31, 2020 are scheduled to be collected as follows:

Year ending December 31, 2021	\$ 25,000
Year ending December 31, 2022	10,000
Total Pledges Receivable	<u>\$ 35,000</u>

OUR HOUSE GRIEF SUPPORT CENTER  
NOTES TO FINANCIAL STATEMENTS

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NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the Organization considers all financial instruments with a maturity of less than 6 months to be cash equivalents.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values at the Organization's fiscal year end. Gains and losses, both realized and unrealized, are included in the Statement of Activities, generally as increases or decreases in unrestricted net assets.

Investments consist of publicly traded equity securities.

Common stocks	\$ 13,567
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The fair values of investments are based on quoted market prices.

It is the Organization's policy to liquidate contributed securities as soon as practical in order to minimize exposure to market fluctuations and to maximize funds available for program services.

The fair value measurements authoritative literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, level 2 inputs consist of observable inputs other than quoted prices for identical assets, and level 3 inputs are unobservable and have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Only Level 1 inputs were used to measure the values at December 31, 2020.

Accounting for Property and Equipment

Fixed assets are recorded at cost. Additions, renewals, and betterments are capitalized, whereas expenditures for maintenance and repairs are charged to expense. Depreciation has been recognized on the books of the Organization on a straight-line basis over the following estimated lives of assets:

Office equipment	5 years
Computer software	4 years
Furniture and fixtures	5 years

OUR HOUSE GRIEF SUPPORT CENTER  
NOTES TO FINANCIAL STATEMENTS

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NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributed Services

Contributed services are recognized at fair value when received if such services (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not donated. During the year ended December 31, 2020, the value of contributed services included in revenues and expenses in the accompanying financial statements amounted to \$269,364. This amount consists of skilled support group leaders and skilled Camp Erin volunteers of \$264,070 and \$5,294, respectively.

The Organization also receives a significant amount of contributed time from volunteers that does not meet the two recognition criteria described above. Accordingly, the value of this contributed time is not reflected in the accompanying financial statements.

Revenue Recognition

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. If a restriction is fulfilled in the same period the contribution is received, the Organization reports the support as unrestricted.

Program receipts consist of fees for group support services and are recognized in the period in which the services are provided.

Advertising Costs

Advertising costs are expensed as incurred.

Allocation of Functional Expenses

A functional expense disclosure is included on page 6 of this report to disclose total expenses in a functional array so that readers are better able to understand and evaluate the Organization's overall cost of providing various programs and services. Directly identifiable expenses are charged to program and supporting services. Expenses related to more than one function are allocated to functions based on various factors including employee time and square footage of space occupied.

OUR HOUSE GRIEF SUPPORT CENTER  
NOTES TO FINANCIAL STATEMENTS

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NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

The income and expenses of OUR HOUSE Grief Support Center are exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is included in the financial statements. The Organization is not a private foundation as defined in Section 509(a) of the Code.

The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. All of the Organization's federal and California exempt organization returns are current. The Organization's federal exempt returns are subject to examination by the IRS generally for three years after they were filed and California exempt returns are subject to examination by the California Franchise Tax Board generally for four years after they were filed.

Date of Management's Review

Management has evaluated subsequent events through April 28, 2021, the date at which the financial statements were available to be issued.

Risks and Uncertainties

The Organization's operations may be affected by the ongoing outbreak of COVID-19 which was declared a pandemic by the World Health Organization in March, 2020. Due to the pandemic, the Organization cancelled all fundraising events. The ultimate disruption which may be caused by the outbreak is uncertain; however, it may result in a material adverse impact on the Organization's financial position, operations and cash flows. Possible effects may include, but are not limited to, disruption of the Organization's fundraising, absenteeism in the workforce, inability to conduct in-person grief counseling, and a decline in the value of assets held by the Organization. The financial impact, if any, cannot be estimated at this time.

NOTE 3 - PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2020 consists of the following:

Office equipment	\$ 112,779
Computer software	20,859
Furniture and fixtures	55,523
Leasehold improvements	<u>12,272</u>
Less: accumulated depreciation	<u>(163,756)</u>
Net property and equipment	<u>\$ 37,677</u>

OUR HOUSE GRIEF SUPPORT CENTER  
NOTES TO FINANCIAL STATEMENTS

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NOTE 4 - LOAN PAYABLE

In April, 2020, the Organization received a Paycheck Protection Program (PPP) loan in the amount of \$252,000. The PPP loan, administered by the Small Business Administration (SBA), bears interest at a fixed rate of 1.0% per annum, has a term of two years, and is unsecured and guaranteed by the SBA. Interest accrues on the loan beginning with the initial disbursement. The loan and accrued interest are forgivable if the proceeds are used for eligible purposes. Eligible purposes include payroll costs, group healthcare benefits costs, rent and utilities. Payments of principal and interest are deferred until the lender's determination of the amount of forgiveness applied for by the borrower is approved by the SBA.

The Organization intends to apply for forgiveness of the PPP loan with respect to the eligible expenses incurred. To the extent that all or part of the PPP loan is not forgiven, the Organization will be required to pay interest on the PPP loan at a rate of 1.0% per annum. Management believes that substantially all of the PPP loan will be forgiven.

At December 31, 2020 the total outstanding balance of the PPP loan and related accrued interest was \$253,680.

NOTE 5 - NET ASSETS WITH DONOR RESTRICTIONS

The Organization's statement of financial position includes net assets to be used for the following future purposes:

In-house children	\$	404,792
Spanish satellite		142,544
Health equity		25,000
Camp Erin		20,000
Technology		5,000
Total	\$	<u>597,336</u>

NOTE 6 - DESIGNATION OF NET ASSETS WITHOUT DONOR RESTRICTIONS

The Board of Directors has established reserve funds totaling \$500,000 to cover four months of operating expenses. It is the Board's intention that the reserve fund assist in providing stability during unexpected cash flow shortages, expenses, or losses.

OUR HOUSE GRIEF SUPPORT CENTER  
NOTES TO FINANCIAL STATEMENTS

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NOTE 7 - CONCENTRATIONS OF CREDIT RISK

The Organization maintains cash balances at various financial institutions. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Balances generally exceed those limits.

NOTE 8 - LEASES

The Organization leases office space in Los Angeles and Woodland Hills, California under non-cancelable operating lease agreements. Minimum future annual rental payments required under these leases as of December 31, 2020 are as follows:

2021	\$ 139,073
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See Note 12 as it relates to future minimum rental payments. Rent expense for the year ended December 31, 2020 amounted to \$308,261.

NOTE 9 - LIQUIDITY AND AVAILABILITY

The Organization is significantly supported by contributions. For those contributions with donor restrictions, the Organization maintains sufficient resources to meet its responsibilities to its donors. The Organization's liquidity management policy structures its remaining financial assets to be available for operations as its general expenditures, liabilities and other obligations come due.

The following reflects the Organization's financial assets reported on the statement of financial position, reduced by amounts not available for general use or within one year because of contractual or donor-imposed restrictions. Consequently, amounts available exclude net assets with donor restrictions (see Note 5) as of December 31, 2020.

Liquidity of financial assets is as follows:

Cash and cash equivalents	\$ 2,725,042
Investments	13,567
Accounts receivable	1,165
Pledges receivable due in one year	<u>25,000</u>
Total financial assets	2,764,774
Less: assets with donor restrictions	<u>(597,336)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 2,167,438</u></u>



OUR HOUSE GRIEF SUPPORT CENTER  
NOTES TO FINANCIAL STATEMENTS

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NOTE 10 - EMPLOYEE SAVINGS PLAN

The Organization has established a 403(b) savings plan covering substantially all employees. Employees may defer current compensation into the plan within Internal Revenue Service limitations. The Organization made no contribution to the plan for the year ended December 31, 2020.

NOTE 11 - RECENTLY ADOPTED ACCOUNTING STANDARD

The Organization adopted Accounting Standards Update 2014-09 – *Revenue from Contracts with Customers (Topic 606)*, as amended as management believes the standard improves the usefulness and understandability of the Organization's financial reporting.

Analysis of various provisions of this standard resulted in no significant changes in the way the Organization recognizes revenue. The presentation and disclosures of revenue have been enhanced in accordance with the standard.

NOTE 12 - SUBSEQUENT EVENT

On March 16, 2021, the Organization negotiated an early lease termination for the West Los Angeles location. The original agreement covering suites 300, 304 and 305 was scheduled to terminate September, 2021. The termination agreement requires the Organization to pay \$100,000 to satisfy \$120,590 of accrued rent and parking from the period April 1, 2020 through March 16, 2021, and to vacate Suites 300 and 305 by March 31, 2021. The termination agreement covering suite 304 requires the Organization to vacate Suite 304 by May 31, 2021, and to continue paying the previously agreed upon monthly rent of \$2,899 from April, 2021 through September, 2021. The net lease obligation reduction from the termination allocable to the year ended December 31, 2020 amounts to \$9,971. The remaining lease obligation reduction of \$10,619 relates to the period ended March 16, 2021.

As of April 28, 2021, the Organization is in negotiations for lease concessions related to COVID-19 and a one year extension of the lease for the Woodland Hills location. The Organization is negotiating to receive rent forgiveness in the amount of \$26,497 for the period April 1, 2020 through April 28, 2021. The net lease obligation reduction allocable to the year ended December 31, 2020 amounts to \$21,679.

## SUPPLEMENTAL INFORMATION

OUR HOUSE GRIEF SUPPORT CENTER, INC.  
SUPPLEMENTAL INFORMATION - SCHEDULE OF PROGRAM EXPENSES BY PROGRAM  
For the Year Ended December 31, 2020

	In-House Children's Program	Children's School Program	Camp Erin	Adult Program	Satellite Program	Community Education	Total
Salaries	\$ 110,588	\$ 144,765	\$ 151,314	\$ 417,676	\$ 149,789	\$ 141,538	\$ 1,115,670
Payroll tax expense	9,303	11,577	12,011	32,831	12,011	11,455	89,188
Employee benefits	8,535	13,124	13,610	35,825	11,622	12,553	95,269
Advertising and marketing	3,501	3,517	3,496	5,883	12,373	3,496	32,266
Dues and subscriptions	132	201	132	220	289	-	974
Equipment rental	943	943	943	943	944	-	4,716
Insurance	3,814	3,632	3,771	7,938	2,656	139	21,950
Mileage and parking	167	1,833	54	332	213	185	2,784
Occupancy	42,429	19,426	42,091	87,912	51,809	19,427	263,094
Professional services	4,267	4,267	4,267	4,267	4,267	-	21,335
Postage and delivery	789	850	801	173	177	150	2,940
Printing and reproduction	369	369	369	369	369	369	2,214
Program activity supplies	6,347	4,879	10,352	3,912	3,262	3,656	32,408
Recruiting expenses	1,774	1,774	1,774	1,774	7,403	-	14,499
Repairs and maintenance	102	102	102	112	102	-	520
Staff training and development	1,009	1,465	1,195	2,982	1,080	186	7,917
Telephone	2,056	3,079	2,689	2,944	2,885	2,599	16,252
Contributed services	47,218	94,278	5,294	107,670	14,904	-	269,364
Volunteer training expenses	37	372	688	247	56	2,095	3,495
Website expenses	2,095	2,095	2,095	2,186	8,013	-	16,484
TOTAL	\$ 245,475	\$ 312,548	\$ 257,048	\$ 716,196	\$ 284,224	\$ 197,848	\$ 2,013,339

The accompanying notes are an integral part of these financial statements.  
-16-