

HOUSING AUTHORITY OF THE CITY OF MILLVILLE
BUDGET ANALYSIS
FOR THE TEN MONTHS ENDED JULY 31, 2023

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BUDGET ANALYSIS
FOR THE TEN MONTHS ENDED JULY 31, 2023**

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HOUSING AUTHORITY OF THE CITY OF MILLVILLE

Millville, New Jersey

STATEMENT OF NET ASSETS BY PROGRAM

At July 31, 2023

| | Housing Choice Voucher Program | Central Office | All AMPS | Total Low Rent Public Hsg. | Holly City Family Center |
|---|--------------------------------------|-------------------|---------------|----------------------------------|--------------------------------|
| <u>ASSETS</u> | | | | | |
| <u>CURRENT ASSETS</u> | | | | | |
| Cash and Investments | \$ 210,005 | \$ 602,818 | \$ 1,840,440 | \$ 2,443,258 | \$ 31,466 |
| Restricted Cash | 16,097 | - | 2,028 | 2,028 | - |
| Cash - Tenant Security Deposits | - | - | 10,692 | 10,692 | - |
| Total Cash | 226,102 | 602,818 | 1,853,160 | 2,455,978 | 31,466 |
| Accounts Receivable - Tenants (Net) | - | - | 10,195 | 10,195 | - |
| Accounts Receivable - HUD | - | - | - | - | - |
| Accounts Receivable - Other | 2,529 | 4,726 | 58,927 | 63,653 | 19,999 |
| Due from Holly City Family Center | - | 252,617 | (25,326) | 227,291 | - |
| Prepaid Expenses and Other Current Assets | 43 | 77,119 | 62,954 | 140,073 | 8,239 |
| Interfund Receivables | - | 69,370 | - | 69,370 | - |
| Total Current Assets | 228,674 | 1,006,650 | 1,959,910 | 2,966,560 | 59,704 |
| <u>FIXED ASSETS</u> | | | | | |
| Land | - | - | 517,188 | 517,188 | - |
| Buildings and Improvements | - | 21,512 | 33,146,841 | 33,168,353 | 451,809 |
| Furniture, Equipment and Machinery | 13,733 | 117,774 | 6,060,490 | 6,178,264 | 117,467 |
| Construction in Progress | - | - | 1,807,537 | 1,807,537 | - |
| Total Fixed Assets | 13,733 | 139,286 | 41,532,056 | 41,671,342 | 569,276 |
| Less: Accumulated Depreciation | (9,191) | (128,846) | (32,567,760) | (32,696,606) | (243,824) |
| Net Fixed Assets | 4,542 | 10,440 | 8,964,296 | 8,974,736 | 325,452 |
| Operating Lesae Receivable | - | - | 373,205 | 373,205 | - |
| Deferred Outflows - Pension | 4,651 | 33,863 | 39,291 | 73,154 | - |
| Total Assets | \$ 237,867 | \$ 1,050,953 | \$ 11,336,702 | \$ 12,387,655 | \$ 385,156 |
| <u>LIABILITIES AND NET ASSETS</u> | | | | | |
| <u>CURRENT LIABILITIES</u> | | | | | |
| Accounts Payable: | | | | | |
| Vendors and Contractors | \$ 26,744 | \$ 7,410 | \$ 235,503 | \$ 242,913 | \$ 7,553 |
| Accrued Expenses | 9,510 | 32,658 | (9,103) | 23,555 | 10,927 |
| Security Deposits Payable | - | - | 11,694 | 11,694 | - |
| Current Portion of Long-Term Debt | - | - | 160,000 | 160,000 | - |
| Deferred Revenue | - | - | 48,814 | 48,814 | 2,384 |
| Accrued Compensated Absences - Current | 1,884 | 5,024 | 1,556 | 6,580 | 5,113 |
| Due to Millville HA | - | - | - | - | 219,398 |
| Due to Other Governments | - | - | 162,064 | 162,064 | - |
| Interfund Payables | 69,370 | - | - | - | - |
| Total Current Liabilities | 107,508 | 45,092 | 610,528 | 655,620 | 245,375 |
| Long-Term Debt | - | - | 445,000 | 445,000 | - |
| Accrued Pension and OPEB Liabilities | 168,132 | 1,303,608 | 1,427,115 | 2,730,723 | - |
| Deferred Inflows Operating Leases | - | - | 357,926 | 357,926 | - |
| Accrued Compensated Absences - Noncurrent | 16,963 | 45,222 | 13,994 | 59,216 | 13,276 |
| Total Liabilities | 292,603 | 1,393,922 | 2,854,563 | 4,248,485 | 258,651 |
| <u>NET ASSETS</u> | | | | | |
| Invested in Net Fixed Assets Net of Related D | 4,542 | 10,440 | 8,359,296 | 8,369,736 | 325,452 |
| Restricted Net Assets | 16,097 | - | 2,028 | 2,028 | - |
| Unrestricted Net Assets | (75,375) | (159,211) | (73,383) | (232,594) | (198,947) |
| Total Net Assets | (54,736) | (148,771) | 8,287,941 | 8,139,170 | 126,505 |
| Total Liabilities and Net Assets | \$ 237,867 | \$ 1,245,151 | \$ 11,142,504 | \$ 12,387,655 | \$ 385,156 |
| UNP Excluding Pension and OPEB | \$ 88,106 | \$ 1,110,534 | \$ 1,314,441 | \$ 2,424,975 | \$ (198,947) |

HOUSING AUTHORITY OF THE CITY OF MILLVILLE
 LOW RENT PUBLIC HOUSING PROGRAM (ALL AMPS AND COCC)
 STATEMENT OF OPERATING REVENUES AND EXPENDITURES
 FOR THE TEN MONTHS ENDED JULY 31, 2023

| | Annual Budget <u>FYE 9/30/23</u> | Budget to <u>July 31, 2023</u> | Actual to <u>July 31, 2023</u> | Variance Favorable / <u>(Unfav.)</u> |
|--|--|-----------------------------------|-----------------------------------|--|
| INCOME | | | | |
| Dwelling Rentals | \$ 1,792,080 | \$ 1,493,400 | \$ 1,609,696 | \$ 116,296 |
| Excess Utility Charges | 38,400 | 32,000 | 19,800 | (12,200) |
| PHA and Sect. 8 Bookkeeping Fees | 58,365 | 48,638 | 49,170 | 533 |
| Public Housing Mgt Fee | 459,975 | 383,313 | 364,690 | (18,623) |
| Capital Fund Administrative Fee | 97,500 | 81,250 | 88,790 | 7,540 |
| Sect. 8 Mgt. Fee / Overhead Reimb. | 16,240 | 13,533 | 17,547 | 4,014 |
| Asset Management Fees | 53,880 | 44,900 | 48,980 | 4,080 |
| Management Fees - Other PHAs | 87,550 | 72,958 | 53,640 | (19,318) |
| Operating Funds from CFP | 243,750 | 203,125 | 246,665 | 43,540 |
| PFS Operating Subsidy | 1,775,000 | 1,479,167 | 1,565,625 | 86,458 |
| Investment Income | 1,500 | 1,250 | 144 | (1,106) |
| Other Income | 286,738 | 238,948 | 195,748 | (43,200) |
| Total Income | <u>4,910,978</u> | <u>4,092,482</u> | <u>4,260,495</u> | <u>168,013</u> |
| EXPENSES | | | | |
| Administrative Salaries | 583,017 | 485,848 | 423,767 | 62,081 |
| Benefits | 306,384 | 255,320 | 186,680 | 68,640 |
| Audit | 14,000 | 11,667 | 12,500 | (833) |
| Management Fees | 459,583 | 382,986 | 364,690 | 18,296 |
| Bookkeeping Fee | 42,165 | 35,138 | 34,403 | 735 |
| Collection Losses | 44,802 | 37,335 | 40,157 | (2,822) |
| Telephone & Internet | 82,600 | 68,833 | 60,953 | 7,880 |
| Supplies | 40,400 | 33,667 | 24,846 | 8,821 |
| Computer Support | 49,250 | 41,042 | 16,115 | 24,927 |
| Legal | 44,000 | 36,667 | 61,517 | (24,850) |
| Accounting | 72,000 | 60,000 | 70,440 | (10,440) |
| Staff Training & Travel | 27,000 | 22,500 | 15,009 | 7,491 |
| Administrative Other | 110,099 | 91,749 | 92,371 | (622) |
| Total Administrative | <u>1,875,300</u> | <u>1,562,750</u> | <u>1,403,448</u> | <u>159,302</u> |
| Resident Services Expense | 32,200 | 26,833 | 14,519 | 12,314 |
| Total Tenant Services | <u>32,200</u> | <u>26,833</u> | <u>14,519</u> | <u>12,314</u> |
| Gas | 380,000 | 316,667 | 315,283 | 1,384 |
| Electric | 425,850 | 354,875 | 353,356 | 1,519 |
| Water/Sewer | 332,250 | 276,875 | 275,014 | 1,861 |
| Total Utilities | <u>1,138,100</u> | <u>948,417</u> | <u>943,653</u> | <u>4,764</u> |
| Maintenance Salaries | 315,554 | 262,962 | 233,116 | 29,846 |
| Benefits | 122,329 | 101,941 | 93,131 | 8,810 |
| Materials | 205,100 | 170,917 | 227,678 | (56,761) |
| Uniforms | 1,600 | 1,333 | 1,778 | (445) |
| Exterminating Contract | 35,600 | 29,667 | 20,710 | 8,957 |
| Plumbing/Electrical Service | 64,800 | 54,000 | 76,458 | (22,458) |
| HVAC Service | 24,480 | 20,400 | 29,062 | (8,662) |
| Vehicles | 17,750 | 14,792 | 18,864 | (4,072) |
| Trash Removal | 102,000 | 85,000 | 77,518 | 7,482 |
| Elevator contract | 128,240 | 106,867 | 104,032 | 2,835 |
| Miscellaneous Contracts | 278,242 | 231,868 | 307,099 | (75,231) |
| Total Maintenance | <u>1,295,695</u> | <u>1,079,746</u> | <u>1,189,446</u> | <u>(109,700)</u> |
| Security / Lease Enforcement Services | - | - | - | - |
| Total Protective Services | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Insurance | 279,000 | 232,500 | 230,750 | 1,750 |
| PILOT | 69,238 | 57,698 | 66,604 | (8,906) |
| Interest & Other General Expenses | - | - | - | - |
| Total General Expenses | <u>348,238</u> | <u>290,198</u> | <u>297,354</u> | <u>(7,156)</u> |
| Total expenses, excl. Asset Mgt | <u>4,689,533</u> | <u>3,907,944</u> | <u>3,848,420</u> | <u>59,524</u> |
| Asset Management Fees | 53,880 | 44,900 | 48,980 | (4,080) |
| Total Expenses | <u>4,743,413</u> | <u>3,952,844</u> | <u>3,897,400</u> | <u>55,444</u> |
| Increase / (Decrease) in Net Assets from Operations | \$ 167,565 | \$ 139,638 | \$ 363,095 | \$ 223,457 |
| Net Assets - Beginning of Period | 7,776,075 | 7,776,075 | 7,776,075 | |
| Net Assets - End of Period | <u>\$ 7,943,640</u> | <u>\$ 7,915,713</u> | <u>\$ 8,139,170</u> | |

**HOUSING AUTHORITY OF THE CITY OF MILLVILLE
CENTRAL OFFICE COST CENTER
STATEMENT OF OPERATING REVENUES AND EXPENDITURES
FOR THE TEN MONTHS ENDED JULY 31, 2023**

| | Annual Budget FYE 9/30/23 | Budget to July 31, 2023 | Actual to July 31, 2023 | Variance Favorable / (Unfav.) |
|--|--|------------------------------------|------------------------------------|--|
| INCOME | | | | |
| PHA and Sect. 8 Bookkeeping Fees | \$ 58,365 | \$ 48,638 | \$ 49,170 | \$ 533 |
| Public Housing Mgt Fee | 459,975 | 383,313 | 364,690 | (18,623) |
| Capital Fund Administrative Fee | 97,500 | 81,250 | 88,790 | 7,540 |
| Sect. 8 Mgt. Fee / Overhead Reimb. | 16,240 | 13,533 | 17,547 | 4,014 |
| Asset Management Fees | 53,880 | 44,900 | 48,980 | 4,080 |
| Management Fees - Other PHAs | 87,550 | 72,958 | 53,640 | (19,318) |
| Investment Income | 300 | 250 | 144 | (106) |
| Other Income | 42,800 | 35,667 | 46,375 | 10,708 |
| Total Income | <u>816,610</u> | <u>680,508</u> | <u>669,336</u> | <u>(11,172)</u> |
| EXPENSES | | | | |
| Administrative Salaries | 347,381 | 289,484 | 138,145 | 151,339 |
| Administrative Benefits | 162,758 | 135,632 | 77,354 | 58,278 |
| Legal | 40,000 | 33,333 | 23,191 | 10,142 |
| Staff Training & Travel | 17,000 | 14,167 | 7,834 | 6,333 |
| Accounting | 72,000 | 60,000 | 70,440 | (10,440) |
| Audit | 6,500 | 5,417 | 6,000 | (583) |
| Administrative Other: | | | | |
| Computer Operations | 12,500 | 10,417 | 4,814 | 5,603 |
| Telephone and Internet | 14,200 | 11,833 | 5,183 | 6,650 |
| Office Supplies & Equipment | 14,400 | 12,000 | 5,535 | 6,465 |
| Postage | 5,600 | 4,667 | 2,037 | 2,630 |
| Other | 60,600 | 50,500 | 15,450 | 35,050 |
| Total Administrative | <u>752,939</u> | <u>627,449</u> | <u>355,983</u> | <u>271,466</u> |
| Gas | - | - | - | - |
| Electric | - | - | 2,637 | (2,637) |
| Water/Sewer | - | - | - | - |
| Total Utilities | <u>-</u> | <u>-</u> | <u>2,637</u> | <u>(2,637)</u> |
| Supplies | 7,000 | 5,833 | 6,876 | 3,124 |
| Vehicle Maintenance | - | - | - | - |
| Total Maintenance | <u>7,000</u> | <u>5,833</u> | <u>6,876</u> | <u>3,124</u> |
| Insurance | 12,000 | 10,000 | 10,000 | - |
| Other | - | - | - | - |
| Total General Expenses | <u>12,000</u> | <u>10,000</u> | <u>10,000</u> | <u>-</u> |
| Depreciation Expense | - | - | - | - |
| Total Expenses | <u>771,939</u> | <u>643,283</u> | <u>375,496</u> | <u>267,787</u> |
| Increase / (Decrease) in Net Assets from Operations | \$ 44,671 | \$ 37,226 | \$ 293,840 | \$ 256,614 |
| Prior Period Adjustment | - | - | - | - |
| Net Assets - Beginning of Period | <u>(442,611)</u> | <u>(442,611)</u> | <u>(442,611)</u> | <u>-</u> |
| Net Assets - End of Period | <u>\$ (397,940)</u> | <u>\$ (405,385)</u> | <u>\$ (148,771)</u> | <u>-</u> |

HOUSING AUTHORITY OF THE CITY OF MILLVILLE
STATEMENT OF OPERATING REVENUES AND EXPENDITURES (ALL AMPS)
FOR THE TEN MONTHS ENDED JULY 31, 2023

| | <u>Annual Budget FYE 9/30/23</u> | <u>Budget to July 31, 2023</u> | <u>Actual to July 31, 2023</u> | <u>Variance Favorable / (Unfav.)</u> |
|--|--|------------------------------------|------------------------------------|--|
| INCOME | | | | |
| Dwelling Rentals | \$ 1,792,080 | \$ 1,493,400 | \$ 1,609,696 | \$ 116,296 |
| Excess Utility Charges | 38,400 | 32,000 | 19,800 | (12,200) |
| Operating Funds from CFP | 243,750 | 203,125 | 246,665 | 43,540 |
| PFS Operating Subsidy | 1,775,000 | 1,479,167 | 1,565,625 | 86,458 |
| Investment Income | 1,200 | 1,000 | - | (1,000) |
| CARES Act Revenue | - | - | - | - |
| Other Income | 243,938 | 203,282 | 149,373 | (53,909) |
| Total Income | 4,094,368 | 3,411,973 | 3,591,159 | 179,186 |
| EXPENSES | | | | |
| Administrative Salaries | 235,636 | 196,363 | 285,622 | (89,259) |
| Benefits | 143,626 | 119,688 | 109,326 | 10,362 |
| Audit | 7,500 | 6,250 | 6,500 | (250) |
| Management Fees | 459,583 | 382,986 | 364,690 | 18,296 |
| Bookkeeping Fee | 42,165 | 35,138 | 34,403 | 735 |
| Collection Losses | 44,802 | 37,335 | 40,157 | (2,822) |
| Telecommunications | 68,400 | 57,000 | 55,770 | 1,230 |
| Supplies | 26,000 | 21,667 | 19,311 | 2,356 |
| Computer Support | 36,750 | 30,625 | 11,301 | 19,324 |
| Legal | 40,000 | 33,333 | 38,326 | (4,993) |
| Staff Training & Travel | 10,000 | 8,333 | 7,175 | 1,158 |
| Administrative Other | 43,899 | 36,583 | 76,921 | (40,339) |
| Total Administrative | 1,158,361 | 965,301 | 1,049,502 | (84,201) |
| Resident Services Expense | 32,200 | 26,833 | 14,519 | 12,314 |
| Total Tenant Services | 32,200 | 26,833 | 14,519 | 12,314 |
| Gas | 380,000 | 316,667 | 315,283 | 1,384 |
| Electric | 425,850 | 354,875 | 353,356 | 1,519 |
| Water/Sewer | 332,250 | 276,875 | 275,014 | 1,861 |
| Total Utilities | 1,138,100 | 948,417 | 943,653 | 4,764 |
| Maintenance Salaries | 315,554 | 262,962 | 233,116 | 29,846 |
| Benefits | 122,329 | 101,941 | 93,131 | 8,810 |
| Materials | 198,100 | 165,083 | 220,802 | (55,719) |
| Uniforms | 1,600 | 1,333 | 1,778 | (445) |
| Exterminating Contract | 35,600 | 29,667 | 20,710 | 8,957 |
| Plumbing/Electrical Service | 64,800 | 54,000 | 76,458 | (22,458) |
| HVAC Service | 24,480 | 20,400 | 29,062 | (8,662) |
| Vehicles | 17,750 | 14,792 | 18,864 | (4,072) |
| Trash Removal | 102,000 | 85,000 | 77,518 | 7,482 |
| Elevator contract | 128,240 | 106,867 | 104,032 | 2,835 |
| Miscellaneous Contracts | 278,242 | 231,868 | 307,099 | (75,231) |
| Total Maintenance | 1,288,695 | 1,073,913 | 1,182,570 | (108,658) |
| Security / Lease Enforcement Services | - | - | - | - |
| Total Protective Services | - | - | - | - |
| Insurance | 267,000 | 222,500 | 220,750 | 1,750 |
| PILOT | 69,238 | 57,698 | 68,584 | (10,886) |
| Interest & Other General Expenses | - | - | - | - |
| Total General Expenses | 336,238 | 280,198 | 289,334 | (9,136) |
| Total expenses, excl. Asset Mgt | 3,953,594 | 3,294,662 | 3,479,578 | (184,917) |
| Asset Management Fees | 53,880 | 44,900 | 48,980 | (4,080) |
| Total Expenses | 4,007,474 | 3,339,562 | 3,528,558 | (188,997) |
| Increase / (Decrease) in Net Assets from Operations | \$ 86,894 | \$ 72,412 | \$ 62,601 | \$ (9,811) |
| Net Assets - Beginning of Period | 8,218,686 | 8,218,686 | 8,218,686 | |
| Net Assets - End of Period | \$ 8,305,580 | \$ 8,291,098 | \$ 8,281,287 | \$ (9,811) |

**HOUSING AUTHORITY OF THE CITY OF MILLVILLE
HOUSING CHOICE VOUCHER PROGRAM
ACTUAL VS. BUDGETED STATEMENT OF OPERATIONS
FOR THE TEN MONTHS ENDED JULY 31, 2023**

| | <u>Annual Budget FYE 9/30/23</u> | <u>Budget to July 31, 2023</u> | <u>Actual to July 31, 2023</u> | <u>Variance Favorable / (Unfav.)</u> |
|--|--|------------------------------------|------------------------------------|--|
| INCOME | | | | |
| HAP Subsidy | \$ 1,610,000.00 | \$ 1,341,667 | \$ 1,446,950 | \$ 105,283 |
| Admin. Fee Subsidy | 184,000 | 153,333 | 167,035 | 13,702 |
| Fraud Recovery | 4,200 | 3,500 | 5,584 | 2,084 |
| Interest Income | - | - | 21 | 21 |
| CARES Act Revenue | - | - | - | - |
| Other Income | 25,800 | 21,500 | 16,696 | (4,804) |
| Total Income | <u>1,824,000</u> | <u>1,520,000</u> | <u>1,636,286</u> | <u>116,286</u> |
| EXPENSES | | | | |
| Management Fee to Central Office | 17,800 | 14,833 | 17,480 | (2,647) |
| Bookkeeping Fee to COCC | 16,200 | 13,500 | 13,328 | 172 |
| Administrative Salaries | 100,750 | 83,958 | 85,377 | (1,419) |
| Employee Benefits | 47,273 | 39,394 | 36,905 | 2,489 |
| Legal | 2,000 | 1,667 | 1,667 | (0) |
| Audit | 1,000 | 833 | 833 | 0 |
| Travel & Training | 1,500 | 1,250 | 4,146 | (2,896) |
| Sundry Administrative Expense | 7,100 | 5,917 | 7,757 | (1,840) |
| Telephone | 4,300 | 3,583 | 1,987 | 1,596 |
| Supplies | 1,500 | 1,250 | 1,553 | (303) |
| Computer Support & Maintenance | 9,000 | 7,500 | 6,169 | 1,331 |
| Insurance | 3,000 | 2,500 | 2,500 | - |
| Housing Assistance Payments | 1,612,000 | 1,343,333 | 1,437,929 | (94,596) |
| Total Expenses | <u>1,823,423</u> | <u>1,519,519</u> | <u>1,617,631</u> | <u>(98,112)</u> |
| Increase / (Decrease) in Net Assets from Operations | \$ 577 | \$ 481 | \$ 18,655 | \$ 18,174 |
| Net Assets - Beginning of Period | (73,391) | (73,391) | (73,391) | |
| Net Assets - End of Period | <u>\$ (72,814)</u> | <u>\$ (72,910)</u> | <u>\$ (54,736)</u> | |
| Increase / (Decrease) in Admin. Fee Reserves | | | \$ 6,842 | |
| Increase / (Decrease) in HAP Reserves | | | 11,813 | |
| | | | <u>\$ 18,655</u> | |
| HAP Reserves at End of Period | | | \$ 16,097 | |
| Admin. Fee Reserves at End of Period | | | <u>\$ (70,833)</u> | |

**HOLLY CITY FAMILY CENTER
STATEMENT OF OPERATING REVENUES AND EXPENDITURES
FOR THE TEN MONTHS ENDED JULY 31, 2023**

| | Annual Budget <u>FYE 9/30/23</u> | PRO RATED Budget to <u>July 31, 2023</u> | Actual to <u>July 31, 2023</u> | Variance Favorable / <u>(Unfav.)</u> |
|--|--|--|-----------------------------------|--|
| INCOME | | | | |
| Dues | \$ 177,450 | \$ 147,875 | \$ 149,514 | \$ 1,639 |
| Classes, Training Fees & Guest Passes | 52,805 | 44,004 | 50,935 | 6,931 |
| Pool Rentals - Schools & Swim Teams | 53,200 | 44,333 | 45,438 | 1,105 |
| Summer Camp | 142,800 | 119,000 | 61,650 | (57,350) |
| HCPM Fee for Service Revenue | 65,520 | 54,600 | 51,415 | (3,185) |
| SHINE Grant Revenue - SHINE | 40,000 | 33,333 | 30,713 | (2,620) |
| Other Grant Revenue | 27,500 | 22,917 | 4,998 | (17,919) |
| Community Programming | 20,000 | 16,667 | 3,896 | (12,771) |
| Interest Income | - | - | 11 | 11 |
| Miscellaneous Other Income | 700 | 583 | 4,235 | 3,652 |
| Total Income | <u>579,975</u> | <u>483,313</u> | <u>402,805</u> | <u>(80,508)</u> |
| EXPENSES | | | | |
| Administrative Salaries | 45,841 | 38,201 | 38,104 | 97 |
| Payroll Taxes & Benefits | 28,296 | 23,580 | 30,196 | (6,616) |
| Audit | 5,500 | 4,583 | 4,552 | 31 |
| Advertising / Marketing | 3,150 | 2,625 | 1,276 | 1,349 |
| Credit Card Processing Fees | 8,610 | 7,175 | 7,349 | (174) |
| Payroll Services | 4,200 | 3,500 | 4,776 | (1,276) |
| Telecommunications | 2,888 | 2,407 | 2,713 | (306) |
| Computer Software & Support | 8,500 | 7,083 | 5,168 | 1,915 |
| Legal | 1,000 | 833 | - | 833 |
| Staff Training & Travel | 3,000 | 2,500 | 682 | 1,818 |
| Office Supplies and Expense | 3,800 | 3,167 | 2,169 | 998 |
| Dues & Licenses | 2,200 | 1,833 | 1,644 | 189 |
| Total Administrative | <u>116,985</u> | <u>97,488</u> | <u>98,629</u> | <u>(1,142)</u> |
| Program Salaries | 244,260 | 203,550 | 234,830 | (31,280) |
| Internet & Cable TV | 5,000 | 4,167 | 1,356 | 2,811 |
| Pool & Fitness Materials & Supplies | 23,000 | 19,167 | 20,071 | (904) |
| Summer Camp Supplies | 6,500 | 5,417 | 835 | 4,582 |
| Maintenance Contract & Supply Costs | 5,500 | 4,583 | 11,545 | (6,962) |
| Interest - Fitness Ctr. Equipment | - | - | - | - |
| Total Program Services - Fitness Ctr. | <u>284,260</u> | <u>236,883</u> | <u>268,637</u> | <u>(31,754)</u> |
| Maintenance & Supportive Svces. Salaries | 43,680 | 36,400 | 14,500 | 21,900 |
| Janitorial Supplies & Materials | 4,300 | 3,583 | 5,452 | (1,869) |
| Total Program Services - HCPM | <u>47,980</u> | <u>39,983</u> | <u>19,952</u> | <u>20,031</u> |
| SHINE Program Expenses | <u>36,000</u> | <u>30,000</u> | <u>30,713</u> | <u>(713)</u> |
| Gas | 2,800 | 2,333 | 1,011 | 1,322 |
| Electric | 54,000 | 45,000 | 39,234 | 5,766 |
| Total Utilities | <u>56,800</u> | <u>47,333</u> | <u>40,245</u> | <u>7,088</u> |
| Insurance | 24,000 | 20,000 | 20,000 | - |
| Property Taxes | 420 | 350 | - | 350 |
| Total General Expenses | <u>24,420</u> | <u>20,350</u> | <u>20,000</u> | <u>350</u> |
| Total Expenses | <u>566,445</u> | <u>472,038</u> | <u>478,176</u> | <u>(5,425)</u> |
| Increase / (Decrease) in Net Assets from Operations | 13,530 | 11,275 | (75,371) | (85,933) |
| Net Assets - Beginning of Period | 205,449 | 205,449 | 201,876 | |
| Net Assets - End of Period | <u>\$ 218,979</u> | <u>\$ 216,724</u> | <u>\$ 126,505</u> | |