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Certified Public Accountants
and Consultants

May 20, 2022

To the Board of Directors
c/o Daniel Simmons, Chief Executive Officer
Boys & Girls Clubs of Central Carolina
1414 Bragg Street
Sanford, NC 27330

Greetings:

Please find enclosed the following *final* documents relating to our audit of Boys & Girls Clubs of Central Carolina (the "Organization") for the year ended December 31, 2021:

1. Audited Financial Statements

2. Report to Board of Directors – AU-C 260

This report relates to communications required under AU-C 260, *The Auditor's Communication With Those Charged with Governance*. This statement applies to all nonpublic entities and requires auditors to communicate matters that are significant and relevant to those charged with governance and overseeing the financial reporting process.

3. Report to Board of Directors – AU-C 265

This report relates to communications required under AU-C 265, *Communicating Internal Control Related Matters Identified in an Audit*. This statement establishes standards and provides guidance on the auditor's responsibilities for identifying, evaluating, and communicating matters related to an entity's internal control over financial reporting identified in an audit of the financial statements.

4. Management letter comments

The management letter communicates other matters noted during an audit that do not rise to the level of those required to be communicated under the AU-C 265 report noted above.

5. Corrected misstatements (audit adjustments)

Professional standards require us to communicate all known and likely misstatements identified during an audit, other than those that are trivial, and communicate them to the appropriate level of management. An audit adjustment is defined as a proposed correction of the financial statements that may not have been detected except through our auditing procedures. There were no audit adjustments however, adjusting journal entries provided by the Organization are enclosed.

6. Uncorrected misstatements (passed audit adjustments)

A passed audit adjustment is an observation detected through our auditing procedures that is not corrected (reported as an audit adjustment) due to its immateriality in relation to the financial statements as a whole. The passed audit adjustments list is enclosed.

7. Adjusted trial balance (Grouping Schedule Report)

This report supports balances in the audited financial statements.

Organization's Form 990

The Organization's form 990 tax return due May 15, 2022 has been extended. The tax return will be sent and billed under a separate cover letter.

Payment arrangements

In accordance with our payment arrangements, we have enclosed an invoice for services rendered on this year's engagement and out of pocket expenses.

Please call me or Shawana Hudson, engagement partner, if you have any questions. I can be reached at (919) 544-0555, extension 110 and Shawana is at extension 105.

Sincerely,

A handwritten signature in black ink that reads "Shawana T. Hudson CPA, Member". The signature is written in a cursive, flowing style.

Shawana T. Hudson, CPA, Member

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to be of service to The Boys & Girls Clubs of Central Carolina.

This report is intended solely for the information and use of the Board of Directors and management of The Boys & Girls Clubs of Central Carolina and is not intended to be and should not be used by anyone other than these specified parties.

James S. Gibbs CA, PLLC

Durham, North Carolina

May 19, 2022

Attachments

1. One (1) adjustment provided by client for the year ended December 31, 2021
2. One (1) reclassification entry for the year ended December 31, 2021
3. One (1) passed audit adjustment for the year ended December 31, 2021



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To the Board of Directors
Boys & Girls Clubs of Central Carolina
Durham, North Carolina

We have audited the financial statements of the Boys & Girls Clubs of Central Carolina (the “Organization”) as of and for the year ended December 31, 2021, and have issued our report thereon dated May 19, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

In planning and performing our audit of the financial statements of the Organization as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, material weaknesses or significant deficiencies may exist that were not identified. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any material weaknesses in internal control. However, material weaknesses may exist which have not been identified.

We did not audit management’s response to the finding described in the Audit Findings section, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Durham, North Carolina
May 19, 2022

Client: **NC-14506 - Boys & Girls Club of Central Carolina**
 Engagement: **Audit 2021 - Boys & Girls Clubs of Central Carolina**
 Period Ending: **12/31/2021**
 Trial Balance: **3000.00 - TB**
 Workpaper: **3700.01a - Adjusting Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit | |
|--|--|---------|--|------------------|----------|
| Adjusting Journal Entries | | | | | |
| Adjusting Journal Entries JE # 1001 | | | | | |
| PBC entry to recognize HHS Workforce revenue earned in 2021. | | | | | |
| 066 | 066 -- Grants Receivable | | 22,021.00 | | |
| 45452 | 45452 --HHS Workforce Dev Grant | 4300.06 | | 22,021.00 | |
| Total | | | <u>22,021.00</u> | <u>22,021.00</u> | |
| | Total Adjusting Journal Entries | | <u>22,021.00</u> | <u>22,021.00</u> | |
| | Total All Journal Entries | | <u>22,021.00</u> | <u>22,021.00</u> | 22,021 |
| | | | Total impact on change in net assets | | 22,021 |
| | | | Unadjusted net income (loss) | | (62,875) |
| | | | Adjusted net income (loss) | | (40,854) |
| | | | Change in net assets per trial balance grouping report | | (40,854) |
| | | | | | - |

Client: **NC-14506 - Boys & Girls Club of Central Carolina**
 Engagement: **Audit 2021 - Boys & Girls Clubs of Central Carolina**
 Period Ending: **12/31/2021**
 Trial Balance: **3000.00 - TB**
 Workpaper: **3700.10 - Reclassifying Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit |
|--|--|---------|------------------|------------------|
| Reclassifying Journal Entries | | | | |
| Reclassifying Journal Entries JE # 2002 | | | | |
| PBC Adjustmnets to release restricted net assets related to Red Nose and NCCF grant satisfied in 2021. | | | | |
| 297 | 297 -+ Net Assets Restricted | | 11,500.00 | |
| 296 | 296 -+ Net Assets Unrestricted | | | 11,500.00 |
| Total | | | 11,500.00 | 11,500.00 |
| | Total Reclassifying Journal Entries | | 11,500.00 | 11,500.00 |
| | Total All Journal Entries | | 11,500.00 | 11,500.00 |

Client: **NC-14506 - Boys & Girls Club of Central Carolina**
 Engagement: **Audit 2021 - Boys & Girls Clubs of Central Carolina**
 Period Ending: **12/31/2021**
 Trial Balance: **3000.00 - TB**
 Workpaper: **3700.05 - Passed Journal Entries Report**

| Account | Description | W/P Ref | Debit | Credit |
|---|----------------------------------|---------|-----------------|-----------------|
| Passed Adjustments | | | | |
| Passed Adjustments JE # 3001 | | | | |
| To accrue Red Nose grant received in 2020 | | | | |
| 35200 | 35200 -+ Grants BGCA | | 7,075.00 | |
| 297 | 297 -+ Net Assets Restricted | | | 7,075.00 |
| Total | | | 7,075.00 | 7,075.00 |
| | Total Passed Adjustments | | 7,075.00 | 7,075.00 |
| | Total All Journal Entries | | 7,075.00 | 7,075.00 |

Client: **NC-14506 - Boys & Girls Club of Central Carolina**
 Engagement: **Audit 2021 - Boys & Girls Clubs of Central Carolina**
 Period Ending: **12/31/2021**
 Trial Balance: **3000.00 - TB**
 Workpaper: **3600.01 - FS Grouping report**

| Account | Description | 1st PP-FINAL 12/31/2020 | UNADJ 12/31/2021 | JE Ref # | AJE 12/31/2021 | ADJ 12/31/2021 | JE Ref # | RJE 12/31/2021 | FINAL 12/31/2021 |
|-----------------------------|---|----------------------------|---------------------|----------|-------------------|---------------------|----------|-------------------|---------------------|
| Group : [4100] | Cash and Cash Equivalents | | | | | | | | |
| Subgroup : [4100.00] | Cash and Cash Equivalents-Unrestricted | | | | | | | | |
| 030 | 030 -+ Checking - First Bank | 0.00 | 817,782.00 | | 0.00 | 817,782.00 | | 0.00 | 817,782.00 |
| 30 | 030 -+ Checking - First Bank | 449,358.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Subtotal [4100.00] | Cash and Cash Equivalents-Unrestric | 449,358.00 | 817,782.00 | | 0.00 | 817,782.00 | | 0.00 | 817,782.00 |
| Subgroup : [4100.10] | Money Market Funds | | | | | | | | |
| 031 | 031 -+ Money Market - First Bank | 0.00 | 667,624.00 | | 0.00 | 667,624.00 | | 0.00 | 667,624.00 |
| 31 | 031 -+ Money Market - First Bank | 375,491.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Subtotal [4100.10] | Money Market Funds | 375,491.00 | 667,624.00 | | 0.00 | 667,624.00 | | 0.00 | 667,624.00 |
| Total [4100] | Cash and Cash Equivalents | 824,849.00 | 1,485,406.00 | | 0.00 | 1,485,406.00 | | 0.00 | 1,485,406.00 |
| Group : [4150] | Investments | | | | | | | | |
| Subgroup : [4150.00] | Current Investments | | | | | | | | |
| 183 | 183 -+ Inv-Edward Jones | 98,302.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Subtotal [4150.00] | Current Investments | 98,302.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Subgroup : [4150.05] | Long term investments | | | | | | | | |
| 180 | 180 -+ Inv-Normann Financial Group | 628,686.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 |
| 181 | 181 -+ Inv-NCCF | 168,747.06 | 180,266.00 | | 0.00 | 180,266.00 | | 0.00 | 180,266.00 |
| 182 | 182 -+ Inv-Charitable Rem Trust | 176,000.00 | 185,000.00 | | 0.00 | 185,000.00 | | 0.00 | 185,000.00 |
| Subtotal [4150.05] | Long term investments | 973,433.06 | 365,266.00 | | 0.00 | 365,266.00 | | 0.00 | 365,266.00 |
| Total [4150] | Investments | 1,071,735.06 | 365,266.00 | | 0.00 | 365,266.00 | | 0.00 | 365,266.00 |
| Group : [4200] | Receivables | | | | | | | | |
| Subgroup : [4200.00] | Accounts Receivable | | | | | | | | |
| 070 | 070 -+ Employee Retention Credit AR | 0.00 | 88,683.00 | | 0.00 | 88,683.00 | | 0.00 | 88,683.00 |
| Subtotal [4200.00] | Accounts Receivable | 0.00 | 88,683.00 | | 0.00 | 88,683.00 | | 0.00 | 88,683.00 |
| Subgroup : [4200.35] | Grants Receivable | | | | | | | | |
| 066 | 066 -+ Grants Receivable | 0.00 | 69,106.00 | | 22,021.00 | 91,127.00 | | 0.00 | 91,127.00 |
| 66 | 066 -+ Grants Receivable | 125,130.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Subtotal [4200.35] | Grants Receivable | 125,130.00 | 69,106.00 | | 22,021.00 | 91,127.00 | | 0.00 | 91,127.00 |
| Total [4200] | Receivables | 125,130.00 | 157,789.00 | | 22,021.00 | 179,810.00 | | 0.00 | 179,810.00 |
| Group : [4220] | Pledges | | | | | | | | |
| Subgroup : [4220.00] | Pledges - long term | | | | | | | | |
| 190 | 190 -+ Pledges Long Term - RP | 0.00 | 40,000.00 | | 0.00 | 40,000.00 | | 0.00 | 40,000.00 |
| 191 | 191 -+ Pledges LT - Pittsboro | 0.00 | 18,400.00 | | 0.00 | 18,400.00 | | 0.00 | 18,400.00 |
| 54 | 054 -+ Pledges Receivables | 70,201.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Subtotal [4220.00] | Pledges - long term | 70,201.00 | 58,400.00 | | 0.00 | 58,400.00 | | 0.00 | 58,400.00 |

| | | | | | | | | |
|---|------------------------------------|---------------------|---------------------|-------------|---------------------|-------------|---------------------|--|
| Subgroup : [4220.05] Pledges - Current | | | | | | | | |
| 052 | 052 -+ Pledges Receivables | 0.00 | 37,602.00 | 0.00 | 37,602.00 | 0.00 | 37,602.00 | |
| 053 | 053 -+ Pledges Receivables - Pitts | 0.00 | 9,200.00 | 0.00 | 9,200.00 | 0.00 | 9,200.00 | |
| 054 | 054 -+ Pledges Receivables - RP | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | |
| Subtotal [4220.05] | Pledges - Current | 0.00 | 71,802.00 | 0.00 | 71,802.00 | 0.00 | 71,802.00 | |
| <hr/> | | | | | | | | |
| Total [4220] | Pledges | 70,201.00 | 130,202.00 | 0.00 | 130,202.00 | 0.00 | 130,202.00 | |
| <hr/> | | | | | | | | |
| Group : [4400] Prepaid Expenses | | | | | | | | |
| Subgroup : [4400.00] Prepaid Expenses | | | | | | | | |
| 098 | 098 -+ Prepaid Expense | 0.00 | 18,633.00 | 0.00 | 18,633.00 | 0.00 | 18,633.00 | |
| 98 | 098 -+ Prepaid Expense | 16,911.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Subtotal [4400.00] | Prepaid Expenses | 16,911.00 | 18,633.00 | 0.00 | 18,633.00 | 0.00 | 18,633.00 | |
| <hr/> | | | | | | | | |
| Total [4400] | Prepaid Expenses | 16,911.00 | 18,633.00 | 0.00 | 18,633.00 | 0.00 | 18,633.00 | |
| <hr/> | | | | | | | | |
| Group : [4500] Other Current Assets | | | | | | | | |
| Subgroup : [4500.00] Other Current Assets | | | | | | | | |
| 055 | 055 -+ Accounts Receivables | 54,000.00 | 8,777.00 | 0.00 | 8,777.00 | 0.00 | 8,777.00 | |
| 056 | 056 -+ Deposit Lease | 0.00 | 812.00 | 0.00 | 812.00 | 0.00 | 812.00 | |
| 058 | 058 -+ Receivable B&GCC Foundation | 0.00 | 662.00 | 0.00 | 662.00 | 0.00 | 662.00 | |
| 06300 | 06300 -+ Sales Tax Rec - Lee | 0.00 | 48.00 | 0.00 | 48.00 | 0.00 | 48.00 | |
| 06305 | 06305 -+ Sales Tax Rec - Chatham | 0.00 | 6.00 | 0.00 | 6.00 | 0.00 | 6.00 | |
| 06306 | 06306 -+ Sales Tax Rec - Harnett | 0.00 | 3.00 | 0.00 | 3.00 | 0.00 | 3.00 | |
| 064 | 064 -+ Sales Tax Receivable Food | 0.00 | 1.00 | 0.00 | 1.00 | 0.00 | 1.00 | |
| 55 | 055 -+ Accounts Receivables | 2,223.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 56 | 056 -+ Deposit Lease | 812.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 63 | 06300 -+ Sales Tax Rec - Lee | 43.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Subtotal [4500.00] | Other Current Assets | 57,078.00 | 10,309.00 | 0.00 | 10,309.00 | 0.00 | 10,309.00 | |
| <hr/> | | | | | | | | |
| Total [4500] | Other Current Assets | 57,078.00 | 10,309.00 | 0.00 | 10,309.00 | 0.00 | 10,309.00 | |
| <hr/> | | | | | | | | |
| Group : [4600] Property, Plant and Equipment | | | | | | | | |
| Subgroup : [4600.00] Land | | | | | | | | |
| 140 | 140 -+ Land | 14,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 144 | 144 -+ Land Improvements | 12,789.00 | 9,200.00 | 0.00 | 9,200.00 | 0.00 | 9,200.00 | |
| Subtotal [4600.00] | Land | 26,789.00 | 9,200.00 | 0.00 | 9,200.00 | 0.00 | 9,200.00 | |
| <hr/> | | | | | | | | |
| Subgroup : [4600.05] Buildings | | | | | | | | |
| 150 | 150 -+ Bldgs & Bldg Improvements | 1,221,144.00 | 1,230,668.00 | 0.00 | 1,230,668.00 | 0.00 | 1,230,668.00 | |
| Subtotal [4600.05] | Buildings | 1,221,144.00 | 1,230,668.00 | 0.00 | 1,230,668.00 | 0.00 | 1,230,668.00 | |
| <hr/> | | | | | | | | |
| Subgroup : [4600.10] Improvements | | | | | | | | |
| 156 | 156 -+ Leasehold Improvements | 277,757.00 | 284,638.00 | 0.00 | 284,638.00 | 0.00 | 284,638.00 | |
| Subtotal [4600.10] | Improvements | 277,757.00 | 284,638.00 | 0.00 | 284,638.00 | 0.00 | 284,638.00 | |
| <hr/> | | | | | | | | |
| Subgroup : [4600.15] Furniture and Fixtures | | | | | | | | |
| 164 | 164 -+ Furniture | 5,151.00 | 2,801.00 | 0.00 | 2,801.00 | 0.00 | 2,801.00 | |
| 166 | 166 -+ Furn & Fixtures-Prog | 14,620.00 | 18,814.00 | 0.00 | 18,814.00 | 0.00 | 18,814.00 | |
| Subtotal [4600.15] | Furniture and Fixtures | 19,771.00 | 21,615.00 | 0.00 | 21,615.00 | 0.00 | 21,615.00 | |

| | | | | | | | |
|--|---|-----------------------|-----------------------|-------------|-----------------------|-------------|-----------------------|
| Subgroup : [4600.25] Machinery and Equipment | | | | | | | |
| 146 | 146 -+ Playground | 76,039.00 | 79,539.00 | 0.00 | 79,539.00 | 0.00 | 79,539.00 |
| Subtotal [4600.25] | Machinery and Equipment | 76,039.00 | 79,539.00 | 0.00 | 79,539.00 | 0.00 | 79,539.00 |
| Subgroup : [4600.35] Autos and Trucks | | | | | | | |
| 172 | 172 -+ Vehicles | 227,971.00 | 168,791.00 | 0.00 | 168,791.00 | 0.00 | 168,791.00 |
| Subtotal [4600.35] | Autos and Trucks | 227,971.00 | 168,791.00 | 0.00 | 168,791.00 | 0.00 | 168,791.00 |
| Subgroup : [4600.55] Construction in Progress | | | | | | | |
| 178 | 178 -+ CIP | 0.00 | 7,859.00 | 0.00 | 7,859.00 | 0.00 | 7,859.00 |
| Subtotal [4600.55] | Construction in Progress | 0.00 | 7,859.00 | 0.00 | 7,859.00 | 0.00 | 7,859.00 |
| Subgroup : [4600.60] Accumulated Depreciation | | | | | | | |
| 145 | 145 -+ A/D Land Improvements | (9,531.00) | (6,402.00) | 0.00 | (6,402.00) | 0.00 | (6,402.00) |
| 147 | 147 -+ A/D Playground | (70,146.00) | (73,149.00) | 0.00 | (73,149.00) | 0.00 | (73,149.00) |
| 151 | 151 -+ A/D - Bldgs & Bldg Improv | (1,085,669.00) | (1,114,169.00) | 0.00 | (1,114,169.00) | 0.00 | (1,114,169.00) |
| 157 | 157 -+ Accum Depr Leasehold Impr | (126,544.00) | (147,716.00) | 0.00 | (147,716.00) | 0.00 | (147,716.00) |
| 165 | 165 -+ A/D - Furniture | (3,128.00) | (1,711.00) | 0.00 | (1,711.00) | 0.00 | (1,711.00) |
| 167 | 167 -+ A/D - F&F Prog | (14,622.00) | (11,921.00) | 0.00 | (11,921.00) | 0.00 | (11,921.00) |
| 173 | 173 -+ A/D - Vehicles | (184,894.00) | (140,809.00) | 0.00 | (140,809.00) | 0.00 | (140,809.00) |
| Subtotal [4600.60] | Accumulated Depreciation | (1,494,534.00) | (1,495,877.00) | 0.00 | (1,495,877.00) | 0.00 | (1,495,877.00) |
| Total [4600] | Property, Plant and Equipment | 354,937.00 | 306,433.00 | 0.00 | 306,433.00 | 0.00 | 306,433.00 |
| Group : [5100] Accounts Payable | | | | | | | |
| Subgroup : [5100.00] Accounts Payable | | | | | | | |
| 200 | 200 -+ Accounts Payable | (27,992.00) | (36,088.00) | 0.00 | (36,088.00) | 0.00 | (36,088.00) |
| Subtotal [5100.00] | Accounts Payable | (27,992.00) | (36,088.00) | 0.00 | (36,088.00) | 0.00 | (36,088.00) |
| Total [5100] | Accounts Payable | (27,992.00) | (36,088.00) | 0.00 | (36,088.00) | 0.00 | (36,088.00) |
| Group : [5200] Accrued Liabilities | | | | | | | |
| Subgroup : [5200.00] Accrued Expenses | | | | | | | |
| 205 | 205 -+ Accrued Expense | (1,704.00) | (3,949.00) | 0.00 | (3,949.00) | 0.00 | (3,949.00) |
| 225 | 225 -+ Suppl Ins clearing -AME | (459.00) | (266.00) | 0.00 | (266.00) | 0.00 | (266.00) |
| 226 | 226 -+ Supl Dep Ins Clear-bgwa | (85.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 230 | 230 -+ United Way | (254.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal [5200.00] | Accrued Expenses | (2,502.00) | (4,215.00) | 0.00 | (4,215.00) | 0.00 | (4,215.00) |
| Subgroup : [5200.05] Accrued Salaries and Wages | | | | | | | |
| 211 | 211 -+ Accrued Payroll | (17,460.00) | (23,883.00) | 0.00 | (23,883.00) | 0.00 | (23,883.00) |
| 217 | 217 -+ Unemployment | (412.00) | (230.00) | 0.00 | (230.00) | 0.00 | (230.00) |
| Subtotal [5200.05] | Accrued Salaries and Wages | (17,872.00) | (24,113.00) | 0.00 | (24,113.00) | 0.00 | (24,113.00) |
| Subgroup : [5200.10] Payroll Taxes Withheld and Accrued | | | | | | | |
| 213 | 213 -+ Accrued Federal Taxes | (1,744.00) | (2,184.00) | 0.00 | (2,184.00) | 0.00 | (2,184.00) |
| 214 | 214 -+ State Tax Withholding | (1,051.00) | (1,316.00) | 0.00 | (1,316.00) | 0.00 | (1,316.00) |
| Subtotal [5200.10] | Payroll Taxes Withheld and Accrued | (2,795.00) | (3,500.00) | 0.00 | (3,500.00) | 0.00 | (3,500.00) |
| Subgroup : [5200.15] Accrued Vacation | | | | | | | |
| 210 | 210 -+ Accrued PTO | (5,320.00) | (4,640.00) | 0.00 | (4,640.00) | 0.00 | (4,640.00) |
| Subtotal [5200.15] | Accrued Vacation | (5,320.00) | (4,640.00) | 0.00 | (4,640.00) | 0.00 | (4,640.00) |

| | | | | | | | |
|-----------------------------|--|-----------------------|-----------------------|-------------|-----------------------|--------------------|-----------------------|
| Total [5200] | Accrued Liabilities | (28,489.00) | (36,468.00) | 0.00 | (36,468.00) | 0.00 | (36,468.00) |
| Group : [6100] | Net Assets | | | | | | |
| Subgroup : [6100.00] | Net Assets - Unrestricted | | | | | | |
| 296 | 296 -+ Net Assets Unrestricted | 0.00 | (2,117,510.00) | 0.00 | (2,117,510.00) | (11,500.00) | (2,129,010.00) |
| 300 | 300 -+ Net Assets Unrestricted | (938,336.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99993 | 99993 -+ Admin Allocation | 120,117.00 | 86,635.00 | 0.00 | 86,635.00 | 0.00 | 86,635.00 |
| 99994 | 99994 -+ Fundraising allocation | 50,648.00 | 114,280.00 | 0.00 | 114,280.00 | 0.00 | 114,280.00 |
| 99995 | 99995 -+ Prog Adm Allocation | (170,765.00) | 32,414.00 | 0.00 | 32,414.00 | 0.00 | 32,414.00 |
| 99996 | 99996 -+ Admin Allocation (contra) | 0.00 | (233,328.00) | 0.00 | (233,328.00) | 0.00 | (233,328.00) |
| Subtotal [6100.00] | Net Assets - Unrestricted | (938,336.00) | (2,117,509.00) | 0.00 | (2,117,509.00) | (11,500.00) | (2,129,009.00) |
| Subgroup : [6100.10] | Net Assets - Temporarily Restricted | | | | | | |
| 297 | 297 -+ Net Assets Restricted | (332,948.00) | (346,848.00) | 0.00 | (346,848.00) | 11,500.00 | (335,348.00) |
| Subtotal [6100.10] | Net Assets - Temporarily Restricted | (332,948.00) | (346,848.00) | 0.00 | (346,848.00) | 11,500.00 | (335,348.00) |
| Total [6100] | Net Assets | (1,271,284.00) | (2,464,357.00) | 0.00 | (2,464,357.00) | 0.00 | (2,464,357.00) |
| Group : [7100] | Pledges and Contributions | | | | | | |
| Subgroup : [7100.00] | Pledges and Contributions - Unrestricted | | | | | | |
| 30301 | 30301 -+ Cont Individuals | (144,272.00) | (193,765.00) | 0.00 | (193,765.00) | 0.00 | (193,765.00) |
| 30302 | 30302 -+ Cont Corporation | (150,267.00) | (116,339.00) | 0.00 | (116,339.00) | 0.00 | (116,339.00) |
| 30303 | 30303 -+ Cont Foundation | (182,279.00) | (155,850.00) | 0.00 | (155,850.00) | 0.00 | (155,850.00) |
| 30304 | 30304 -+ Cont Civic/Church | (24,402.00) | (31,057.00) | 0.00 | (31,057.00) | 0.00 | (31,057.00) |
| 30305 | 30305 -+ Cont Board | (70,257.00) | (20,134.00) | 0.00 | (20,134.00) | 0.00 | (20,134.00) |
| 30309 | 30309 -+ Cont UW Desig | (8,205.00) | (3,153.00) | 0.00 | (3,153.00) | 0.00 | (3,153.00) |
| 30310 | 30310 -+ Cont BGCA | (171,166.00) | (164,706.00) | 0.00 | (164,706.00) | 0.00 | (164,706.00) |
| 30320 | 30320 -+ Bequest | (92,296.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30500 | 30500 -+ Contr Be Great Breakfast | (70,468.00) | (100,453.00) | 0.00 | (100,453.00) | 0.00 | (100,453.00) |
| 30510 | 30510 -+ FR Holiday Cards | (11,810.00) | (12,320.00) | 0.00 | (12,320.00) | 0.00 | (12,320.00) |
| 30590 | 30590 -+ Fundraising Other | 0.00 | (715.00) | 0.00 | (715.00) | 0.00 | (715.00) |
| 49100 | 49100 -+ Cont Founders - Ind | (100.00) | (100,149.00) | 0.00 | (100,149.00) | 0.00 | (100,149.00) |
| 49101 | 49101 -+ Cont Founders - Corp | 0.00 | (78,160.00) | 0.00 | (78,160.00) | 0.00 | (78,160.00) |
| Subtotal [7100.00] | Pledges and Contributions - Unrestrict | (925,522.00) | (976,801.00) | 0.00 | (976,801.00) | 0.00 | (976,801.00) |
| Subgroup : [7100.05] | Pledges and Contributions - Public Grants | | | | | | |
| 35100 | 35100 -+ Grants United Way | (31,867.00) | (42,083.00) | 0.00 | (42,083.00) | 0.00 | (42,083.00) |
| 35200 | 35200 -+ Grants BGCA | (15,000.00) | (7,075.00) | 0.00 | (7,075.00) | 0.00 | (7,075.00) |
| 35900 | 35900 -+ Grants Other Non Gov | (30,186.00) | (21,945.00) | 0.00 | (21,945.00) | 0.00 | (21,945.00) |
| Subtotal [7100.05] | Pledges and Contributions - Public Gr | (77,053.00) | (71,103.00) | 0.00 | (71,103.00) | 0.00 | (71,103.00) |
| Subgroup : [7100.10] | Pledges and Contributions - Government | | | | | | |
| 44100 | 44100 -+ Local Govt Contributions | (9,200.00) | (11,047.00) | 0.00 | (11,047.00) | 0.00 | (11,047.00) |
| 45450 | 45450 -+ Grants HHS | (81,040.00) | (84,917.00) | 0.00 | (84,917.00) | 0.00 | (84,917.00) |
| 45452 | 45452 -+HHS Workforce Dev Grant | 0.00 | 0.00 | (22,021.00) | (22,021.00) | 0.00 | (22,021.00) |
| 45455 | 45455 -+ Grants DPI (SFSP) | (143,453.00) | (120,643.00) | 0.00 | (120,643.00) | 0.00 | (120,643.00) |
| 45460 | 45460 -+ Grants OJJDP | (33,000.00) | (40,254.00) | 0.00 | (40,254.00) | 0.00 | (40,254.00) |
| 45466 | 45466 -+ Grants 21st Century Summer | 0.00 | (79,908.00) | 0.00 | (79,908.00) | 0.00 | (79,908.00) |
| 45470 | 45470 -+ Grants CARES Alliance | (123,452.00) | (19,137.00) | 0.00 | (19,137.00) | 0.00 | (19,137.00) |
| 45490 | 45490 -+ Grants Town ABC | 0.00 | (20,275.00) | 0.00 | (20,275.00) | 0.00 | (20,275.00) |
| 45491 | 45491 -+ Grants County Govt | (29,824.00) | (55,250.00) | 0.00 | (55,250.00) | 0.00 | (55,250.00) |

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|-----------------------------|---|-----------------------|-----------------------|--------------------|-----------------------|-------------|-----------------------|
| 45492 | 45492 -+ Grants - Lee County CARES fu | (20,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal [7100.10] | Pledges and Contributions - Governme | (439,969.00) | (431,431.00) | (22,021.00) | (453,452.00) | 0.00 | (453,452.00) |
| Total [7100] | Pledges and Contributions | (1,442,544.00) | (1,479,335.00) | (22,021.00) | (1,501,356.00) | 0.00 | (1,501,356.00) |
| Group : [7150] | Other Revenue | | | | | | |
| Subgroup : None | | | | | | | |
| 49015 | 49015 -+ Cont held for Found - Inkind | 0.00 | (72,815.00) | 0.00 | (72,815.00) | 0.00 | (72,815.00) |
| 49016 | 49016 -+ Cont held for Found - Cash | 0.00 | (2,800.00) | 0.00 | (2,800.00) | 0.00 | (2,800.00) |
| 49190 | 49190 -+ Cont Extraordinary | (524,071.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49500 | 49500 -+ Grant PPP1 Forgiven | (114,400.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49501 | 49501 -+ Grant PPP2 Loan Forgiveness | 0.00 | (131,800.00) | 0.00 | (131,800.00) | 0.00 | (131,800.00) |
| 49505 | 49505 -+ EIDG Grant Forgiveness | (10,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49600 | 49600 -+ Employee Retention Credit | 0.00 | (88,683.00) | 0.00 | (88,683.00) | 0.00 | (88,683.00) |
| 49900 | 49900 -+ Gain/Loss Sale of Fixed A | 0.00 | 530.00 | 0.00 | 530.00 | 0.00 | 530.00 |
| Subtotal : None | | (648,471.00) | (295,568.00) | 0.00 | (295,568.00) | 0.00 | (295,568.00) |
| Total [7150] | Other Revenue | (648,471.00) | (295,568.00) | 0.00 | (295,568.00) | 0.00 | (295,568.00) |
| Group : [7140] | In-Kind Contributions | | | | | | |
| Subgroup : [7140.00] | Contributed Services-Unrestricted | | | | | | |
| 31200 | 31200 -+ Cont-In-Kind Accounting | (11,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal [7140.00] | Contributed Services-Unrestricted | (11,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subgroup : [7140.15] | Contributed Materials-Unrestricted | | | | | | |
| 31100 | 31100 -+ Cont In-Kind Rent | (120,500.00) | (148,000.00) | 0.00 | (148,000.00) | 0.00 | (148,000.00) |
| Subtotal [7140.15] | Contributed Materials-Unrestricted | (120,500.00) | (148,000.00) | 0.00 | (148,000.00) | 0.00 | (148,000.00) |
| Total [7140] | In-Kind Contributions | (131,500.00) | (148,000.00) | 0.00 | (148,000.00) | 0.00 | (148,000.00) |
| Group : [7160] | Investment activity | | | | | | |
| Subgroup : [7160.00] | Realized Gains and Losses | | | | | | |
| 67676 | 67676 -+ E Jones - Unrealized Gain/Los: | (4,716.00) | 4,716.00 | 0.00 | 4,716.00 | 0.00 | 4,716.00 |
| 67677 | 67677 -+ E Jones - Realized Gain/Loss | 0.00 | (10,952.00) | 0.00 | (10,952.00) | 0.00 | (10,952.00) |
| 67685 | 67685 -+ NCCF - Unrealized Gain/Loss | (8,075.61) | (6,432.00) | 0.00 | (6,432.00) | 0.00 | (6,432.00) |
| 67687 | 67687 -+ NCCF - Realized Gain/Loss | (5,209.27) | (9,918.00) | 0.00 | (9,918.00) | 0.00 | (9,918.00) |
| 67690 | 67690 -+ CRUT Invest Inc | (18,900.00) | (9,000.00) | 0.00 | (9,000.00) | 0.00 | (9,000.00) |
| 67694 | 67694 -+ Found-Unreal G/L (RJ) | (13,980.00) | (54,958.00) | 0.00 | (54,958.00) | 0.00 | (54,958.00) |
| Subtotal [7160.00] | Realized Gains and Losses | (50,880.88) | (86,544.00) | 0.00 | (86,544.00) | 0.00 | (86,544.00) |
| Subgroup : [7160.05] | Investment fees | | | | | | |
| 67688 | 67688 -+ NCCF - Investment Fee Exp | 0.00 | 1,763.00 | 0.00 | 1,763.00 | 0.00 | 1,763.00 |
| 67698 | 67698 -+ Found - Investment Fee Exp (F | 0.00 | 4,921.00 | 0.00 | 4,921.00 | 0.00 | 4,921.00 |
| 91932 | 91932 -+ Investment Fees | 2,218.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal [7160.05] | Investment fees | 2,218.42 | 6,684.00 | 0.00 | 6,684.00 | 0.00 | 6,684.00 |
| Subgroup : [7160.25] | Investment interest and dividends | | | | | | |
| 67675 | 67675 -+ E Jones - Investment Inc | (1,290.00) | (138.00) | 0.00 | (138.00) | 0.00 | (138.00) |
| 67681 | 67681 -+ Interest Income | (241.00) | (294.00) | 0.00 | (294.00) | 0.00 | (294.00) |
| 67686 | 67686 -+ NCCF - Div & Int Inc | (4,166.60) | (4,533.00) | 0.00 | (4,533.00) | 0.00 | (4,533.00) |
| 67692 | 67692 -+ Found-Income (RJ) | (6,278.00) | (23,277.00) | 0.00 | (23,277.00) | 0.00 | (23,277.00) |
| Subtotal [7160.25] | Investment interest and dividends | (11,975.60) | (28,242.00) | 0.00 | (28,242.00) | 0.00 | (28,242.00) |

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|-----------------------------|--|--------------------|---------------------|-------------|---------------------|-------------|---------------------|
| Total [7160] | Investment activity | (60,638.06) | (108,102.00) | 0.00 | (108,102.00) | 0.00 | (108,102.00) |
| Group : [7170] | Program services revenue | | | | | | |
| Subgroup : [7170.05] | Tuition and Fees | | | | | | |
| 50501 | 50501 -- Fees Annual Membership | (10,675.00) | (2,544.00) | 0.00 | (2,544.00) | 0.00 | (2,544.00) |
| 50502 | 50502 -- Fees Summer | (6,014.00) | (16,990.00) | 0.00 | (16,990.00) | 0.00 | (16,990.00) |
| 50503 | 50503 -- Fees Extended Day | (17,413.00) | (6,974.00) | 0.00 | (6,974.00) | 0.00 | (6,974.00) |
| Subtotal [7170.05] | Tuition and Fees | (34,102.00) | (26,508.00) | 0.00 | (26,508.00) | 0.00 | (26,508.00) |
| Subgroup : [7170.60] | Other Income | | | | | | |
| 50515 | 50515 -- Facility Rental | (150.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50520 | 50520 -- Vending/Concessions | (710.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal [7170.60] | Other Income | (860.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total [7170] | Program services revenue | (34,962.00) | (26,508.00) | 0.00 | (26,508.00) | 0.00 | (26,508.00) |
| Group : [7190] | Special Events and fundraising income | | | | | | |
| Subgroup : [7190.01] | Special Event Revenue | | | | | | |
| 60601 | 60601 -- SE Golf Tournament | (48,370.00) | (71,159.00) | 0.00 | (71,159.00) | 0.00 | (71,159.00) |
| 60603 | 60603 -- SE Clay 4 Kids | 0.00 | (23,675.00) | 0.00 | (23,675.00) | 0.00 | (23,675.00) |
| Subtotal [7190.01] | Special Event Revenue | (48,370.00) | (94,834.00) | 0.00 | (94,834.00) | 0.00 | (94,834.00) |
| Subgroup : [7170.11] | Special Event Expenses | | | | | | |
| 95951 | 95951 -- SE Expense Golf | 5,999.00 | 17,048.00 | 0.00 | 17,048.00 | 0.00 | 17,048.00 |
| 95953 | 95953 -- SE Clay for Kids | 0.00 | 5,929.00 | 0.00 | 5,929.00 | 0.00 | 5,929.00 |
| Subtotal [7170.11] | Special Event Expenses | 5,999.00 | 22,977.00 | 0.00 | 22,977.00 | 0.00 | 22,977.00 |
| Total [7190] | Special Events and fundraising income | (42,371.00) | (71,857.00) | 0.00 | (71,857.00) | 0.00 | (71,857.00) |
| Group : [7200] | Expenses | | | | | | |
| Subgroup : [7200.00] | Salaries and wages | | | | | | |
| 72721 | 72721 -- Wages Salaried | 313,561.00 | 382,162.00 | 0.00 | 382,162.00 | 0.00 | 382,162.00 |
| 72722 | 72722 -- Wages Hourly | 215,189.00 | 256,469.00 | 0.00 | 256,469.00 | 0.00 | 256,469.00 |
| Subtotal [7200.00] | Salaries and wages | 528,750.00 | 638,631.00 | 0.00 | 638,631.00 | 0.00 | 638,631.00 |
| Subgroup : [7200.10] | Employee Benefits | | | | | | |
| 73730 | 73730 -- Medical Insurance | 36,513.00 | 35,926.00 | 0.00 | 35,926.00 | 0.00 | 35,926.00 |
| 73731 | 73731 -- Dental/Vision Insurance | 3,653.00 | 4,204.00 | 0.00 | 4,204.00 | 0.00 | 4,204.00 |
| 73732 | 73732 -- ST Disability Ins | 1,748.00 | 1,843.00 | 0.00 | 1,843.00 | 0.00 | 1,843.00 |
| 73733 | 73733 -- LT Disability Ins | 903.00 | 1,293.00 | 0.00 | 1,293.00 | 0.00 | 1,293.00 |
| 73734 | 73734 -- Life Insurance | 499.00 | 741.00 | 0.00 | 741.00 | 0.00 | 741.00 |
| 73740 | 73740 -- Retirement Plan | 21,356.00 | 18,343.00 | 0.00 | 18,343.00 | 0.00 | 18,343.00 |
| Subtotal [7200.10] | Employee Benefits | 64,672.00 | 62,350.00 | 0.00 | 62,350.00 | 0.00 | 62,350.00 |
| Subgroup : [7200.05] | Payroll Taxes | | | | | | |
| 75750 | 75750 -- Social Security | 32,513.00 | 39,315.00 | 0.00 | 39,315.00 | 0.00 | 39,315.00 |
| 75751 | 75751 -- Medicare | 7,604.00 | 9,194.00 | 0.00 | 9,194.00 | 0.00 | 9,194.00 |
| 75752 | 75752 -- SUTA | 1,478.00 | 1,294.00 | 0.00 | 1,294.00 | 0.00 | 1,294.00 |
| Subtotal [7200.05] | Payroll Taxes | 41,595.00 | 49,803.00 | 0.00 | 49,803.00 | 0.00 | 49,803.00 |
| Subgroup : [7200.55] | Professional fees | | | | | | |
| 77770 | 77770 -- Auditing Fees | 8,350.00 | 11,300.00 | 0.00 | 11,300.00 | 0.00 | 11,300.00 |

| | | | | | | | |
|---------------------------|------------------------------------|------------------|------------------|-------------|------------------|-------------|------------------|
| 77772 | 77772 -+ Accounting - Oversight | 5,950.00 | 13,250.00 | 0.00 | 13,250.00 | 0.00 | 13,250.00 |
| 77773 | 77773 -+ Accounting - Bookkeeping | 7,650.00 | 10,710.00 | 0.00 | 10,710.00 | 0.00 | 10,710.00 |
| 77775 | 77775 -+ Other Consulting | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 77776 | 77776 -+ Accounting Fees - In kind | 11,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 77780 | 77780 -+ Consulting Marketing | 0.00 | 41,171.00 | 0.00 | 41,171.00 | 0.00 | 41,171.00 |
| Subtotal [7200.55] | Professional fees | 33,150.00 | 76,431.00 | 0.00 | 76,431.00 | 0.00 | 76,431.00 |

Subgroup : [7200.93] Program Supplies

| | | | | | | | |
|---------------------------|-------------------------------|------------------|------------------|-------------|------------------|-------------|------------------|
| 78777 | 78777 -+ Prgm Serv General | 6,935.00 | 629.00 | 0.00 | 629.00 | 0.00 | 629.00 |
| 78779 | 78779 -+ Prog Sup Grants | 951.00 | 2,330.00 | 0.00 | 2,330.00 | 0.00 | 2,330.00 |
| 78780 | 78780 -+ Prog Sup General | 1,814.00 | 20,689.00 | 0.00 | 20,689.00 | 0.00 | 20,689.00 |
| 78781 | 78781 -+ Prog Sup Club Events | 2,602.00 | 9,812.00 | 0.00 | 9,812.00 | 0.00 | 9,812.00 |
| 78782 | 78782 -+ Prog Sup Entertain | 471.00 | 623.00 | 0.00 | 623.00 | 0.00 | 623.00 |
| 78783 | 78783 -+ Prog Sup Torch Club | 23.00 | 17.00 | 0.00 | 17.00 | 0.00 | 17.00 |
| 78784 | 78784 -+ Prog Sup Arts | 779.00 | 1,123.00 | 0.00 | 1,123.00 | 0.00 | 1,123.00 |
| 78785 | 78785 -+ Prog Sup Education | 1,127.00 | 2,367.00 | 0.00 | 2,367.00 | 0.00 | 2,367.00 |
| 78786 | 78786 -+ Prog Sup Health & PE | 795.00 | 371.00 | 0.00 | 371.00 | 0.00 | 371.00 |
| 78787 | 78787 -+ Prog Sup Gamesroom | 1,351.00 | 2,686.00 | 0.00 | 2,686.00 | 0.00 | 2,686.00 |
| 78788 | 78788 -+ Prog Sup Nat Program | 599.00 | 1,187.00 | 0.00 | 1,187.00 | 0.00 | 1,187.00 |
| 78789 | 78789 -+ Prog Sup Incentives | 842.00 | 2,391.00 | 0.00 | 2,391.00 | 0.00 | 2,391.00 |
| 78790 | 78790 -+ Prog Sup Teen Room | 1,374.00 | 2,223.00 | 0.00 | 2,223.00 | 0.00 | 2,223.00 |
| 78791 | 78791 -+ Prog Sup Middle Sch | 621.00 | 1,809.00 | 0.00 | 1,809.00 | 0.00 | 1,809.00 |
| 78792 | 78792 -+ Prog Sup Phen Girls | 0.00 | 215.00 | 0.00 | 215.00 | 0.00 | 215.00 |
| 78795 | 78795 -+ Prog Sup Food | 1,979.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 78796 | 78796 -+ Club Event EOY | 0.00 | 679.00 | 0.00 | 679.00 | 0.00 | 679.00 |
| 78799 | 78799 -+ Field Trips | 1,436.00 | 6,140.00 | 0.00 | 6,140.00 | 0.00 | 6,140.00 |
| 78800 | 78800 -+ Safety Supplies | 6,768.00 | 7,965.00 | 0.00 | 7,965.00 | 0.00 | 7,965.00 |
| 78901 | 78901 -+ YOY Exp | 4,539.00 | 3,535.00 | 0.00 | 3,535.00 | 0.00 | 3,535.00 |
| 78905 | 78905 -+ Food - Club Events | 0.00 | 1,842.00 | 0.00 | 1,842.00 | 0.00 | 1,842.00 |
| Subtotal [7200.93] | Program Supplies | 35,006.00 | 68,633.00 | 0.00 | 68,633.00 | 0.00 | 68,633.00 |

Subgroup : [7200.81] Food program

| | | | | | | | |
|---------------------------|---------------------------------|------------------|------------------|-------------|------------------|-------------|------------------|
| 78793 | 78793 -+ Food - Feeding Program | 44,132.00 | 43,107.00 | 0.00 | 43,107.00 | 0.00 | 43,107.00 |
| Subtotal [7200.81] | Food program | 44,132.00 | 43,107.00 | 0.00 | 43,107.00 | 0.00 | 43,107.00 |

Subgroup : [7200.25] Office Expense

| | | | | | | | |
|---------------------------|--|------------------|------------------|-------------|------------------|-------------|------------------|
| 80800 | 80800 -+ Office Exp | 6,960.00 | 10,367.00 | 0.00 | 10,367.00 | 0.00 | 10,367.00 |
| 80801 | 80801 -+ Computer software | 10,774.00 | 6,169.00 | 0.00 | 6,169.00 | 0.00 | 6,169.00 |
| 80805 | 80805 -+ Payroll Costs | 585.00 | 961.00 | 0.00 | 961.00 | 0.00 | 961.00 |
| 80806 | 80806 -+ Postage | 2,462.00 | 2,689.00 | 0.00 | 2,689.00 | 0.00 | 2,689.00 |
| 80807 | 80807 -+ Printing | 651.00 | 2,133.00 | 0.00 | 2,133.00 | 0.00 | 2,133.00 |
| 80808 | 80808 -+ Club - Printing/Memb Rec/Mktc | 0.00 | 1,472.00 | 0.00 | 1,472.00 | 0.00 | 1,472.00 |
| Subtotal [7200.25] | Office Expense | 21,432.00 | 23,791.00 | 0.00 | 23,791.00 | 0.00 | 23,791.00 |

Subgroup : [7200.82] Communications

| | | | | | | | |
|---------------------------|-----------------------|-----------------|------------------|-------------|------------------|-------------|------------------|
| 81100 | 81100 -+ Telephone | 9,924.00 | 11,610.00 | 0.00 | 11,610.00 | 0.00 | 11,610.00 |
| Subtotal [7200.82] | Communications | 9,924.00 | 11,610.00 | 0.00 | 11,610.00 | 0.00 | 11,610.00 |

Subgroup : [7200.85] Marketing

| | | | | | | | |
|---------------------------|--------------------|-----------------|------------------|-------------|------------------|-------------|------------------|
| 82100 | 82100 -+ Marketing | 6,346.00 | 11,365.00 | 0.00 | 11,365.00 | 0.00 | 11,365.00 |
| Subtotal [7200.85] | Marketing | 6,346.00 | 11,365.00 | 0.00 | 11,365.00 | 0.00 | 11,365.00 |

Subgroup : [7200.15] Occupancy

| | | | | | | | |
|--|-----------------------------------|-------------------|-------------------|-------------|-------------------|-------------|-------------------|
| 84100 | 84100 -+ Security Services | 3,055.00 | 2,789.00 | 0.00 | 2,789.00 | 0.00 | 2,789.00 |
| 84840 | 84840 -+ Building & Prop Maint. | 2,404.00 | 13,268.00 | 0.00 | 13,268.00 | 0.00 | 13,268.00 |
| 84841 | 84841 -+ Rent Expense In kind | 120,500.00 | 148,000.00 | 0.00 | 148,000.00 | 0.00 | 148,000.00 |
| 84842 | 84842 -+ Rent Expense monetary | 4,340.00 | 9,778.00 | 0.00 | 9,778.00 | 0.00 | 9,778.00 |
| 84850 | 84850 -+ Electric | 19,366.00 | 17,677.00 | 0.00 | 17,677.00 | 0.00 | 17,677.00 |
| 84851 | 84851 -+ Gas | 2,344.00 | 2,990.00 | 0.00 | 2,990.00 | 0.00 | 2,990.00 |
| 84852 | 84852 -+ Water | 2,802.00 | 3,455.00 | 0.00 | 3,455.00 | 0.00 | 3,455.00 |
| 84853 | 84853 -+ Sanitation | 7,843.00 | 8,293.00 | 0.00 | 8,293.00 | 0.00 | 8,293.00 |
| 84854 | 84854 -+ Janitorial Services | 0.00 | 12,310.00 | 0.00 | 12,310.00 | 0.00 | 12,310.00 |
| 84855 | 84855 -+ Janitorial Supplies | 13,913.00 | 15,351.00 | 0.00 | 15,351.00 | 0.00 | 15,351.00 |
| 84859 | 84859 -+ Property Tax | 344.00 | 303.00 | 0.00 | 303.00 | 0.00 | 303.00 |
| Subtotal [7200.15] | Occupancy | 176,911.00 | 234,214.00 | 0.00 | 234,214.00 | 0.00 | 234,214.00 |
| Subgroup : [7200.50] Vehicle expense | | | | | | | |
| 86862 | 86862 -+ Fuel (bus) | 2,840.00 | 6,956.00 | 0.00 | 6,956.00 | 0.00 | 6,956.00 |
| 86864 | 86864 -+ Vehicle Maint & Repairs | 3,034.00 | 7,975.00 | 0.00 | 7,975.00 | 0.00 | 7,975.00 |
| Subtotal [7200.50] | Vehicle expense | 5,874.00 | 14,931.00 | 0.00 | 14,931.00 | 0.00 | 14,931.00 |
| Subgroup : [7200.30] Equipment expense | | | | | | | |
| 87870 | 87870 -+ Equipment Rental | 7,696.00 | 6,715.00 | 0.00 | 6,715.00 | 0.00 | 6,715.00 |
| 87871 | 87871 -+ Equipment Mnt & Repairs | 2,032.00 | 304.00 | 0.00 | 304.00 | 0.00 | 304.00 |
| 87872 | 87872 -+ Equipment Expense | 0.00 | 622.00 | 0.00 | 622.00 | 0.00 | 622.00 |
| Subtotal [7200.30] | Equipment expense | 9,728.00 | 7,641.00 | 0.00 | 7,641.00 | 0.00 | 7,641.00 |
| Subgroup : [7200.12] Staff costs | | | | | | | |
| 88880 | 88880 -+ Prof Dev't Travel | 2,022.00 | 152.00 | 0.00 | 152.00 | 0.00 | 152.00 |
| 88881 | 88881 -+ Prof Dev't Registration | 1,759.00 | 4,774.00 | 0.00 | 4,774.00 | 0.00 | 4,774.00 |
| 88882 | 88882 -+ Staff Mileage | 9,199.00 | 12,590.00 | 0.00 | 12,590.00 | 0.00 | 12,590.00 |
| 88883 | 88883 -+ Other Staff Costs | 3,803.00 | 7,257.00 | 0.00 | 7,257.00 | 0.00 | 7,257.00 |
| 88884 | 88884 -+ Employee Screening | 2,717.00 | 4,396.00 | 0.00 | 4,396.00 | 0.00 | 4,396.00 |
| 88885 | 88885 -+ Recruitment Costs | 1,988.00 | 2,641.00 | 0.00 | 2,641.00 | 0.00 | 2,641.00 |
| Subtotal [7200.12] | Staff costs | 21,488.00 | 31,810.00 | 0.00 | 31,810.00 | 0.00 | 31,810.00 |
| Subgroup : [7200.60] Memberships & Dues | | | | | | | |
| 89890 | 89890 -+ Dues (BGCA&Alliance) | 12,157.00 | 10,752.00 | 0.00 | 10,752.00 | 0.00 | 10,752.00 |
| 89891 | 89891 -+ Other Dues & Subs | 2,378.00 | 1,732.00 | 0.00 | 1,732.00 | 0.00 | 1,732.00 |
| Subtotal [7200.60] | Memberships & Dues | 14,535.00 | 12,484.00 | 0.00 | 12,484.00 | 0.00 | 12,484.00 |
| Subgroup : [7200.92] Corporate Insurance | | | | | | | |
| 90100 | 90100 -+ Building & Equipment Ins | 23,472.00 | 30,343.00 | 0.00 | 30,343.00 | 0.00 | 30,343.00 |
| 90300 | 90300 -+ Workers Comp | 2,889.00 | 4,621.00 | 0.00 | 4,621.00 | 0.00 | 4,621.00 |
| 90400 | 90400 -+ D&O Insurance | 1,970.00 | 1,950.00 | 0.00 | 1,950.00 | 0.00 | 1,950.00 |
| Subtotal [7200.92] | Corporate Insurance | 28,331.00 | 36,914.00 | 0.00 | 36,914.00 | 0.00 | 36,914.00 |
| Subgroup : [7200.80] Financing fees | | | | | | | |
| 91919 | 91919 -+ Finance/late fees | 418.00 | 671.00 | 0.00 | 671.00 | 0.00 | 671.00 |
| 91920 | 91920 -+ Bank Charges | 4,563.00 | 3,801.00 | 0.00 | 3,801.00 | 0.00 | 3,801.00 |
| 91923 | 91923 -+ Interest Expense LOC | 169.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal [7200.80] | Financing fees | 5,150.00 | 4,472.00 | 0.00 | 4,472.00 | 0.00 | 4,472.00 |
| Subgroup : [7200.94] Fundraising supplies | | | | | | | |
| 96050 | 96050 -+ FR Expense-Breakfast | 965.00 | 5,332.00 | 0.00 | 5,332.00 | 0.00 | 5,332.00 |
| 96100 | 96100 -+ FR Expense Holiday Cards | 352.00 | 975.00 | 0.00 | 975.00 | 0.00 | 975.00 |

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| 96200 | 96200 -+ FR Expense - Hoops for Kids | 257.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 96900 | 96900 -+ FR Expense Other | 1,035.00 | 2,523.00 | 0.00 | 2,523.00 | 0.00 | 2,523.00 |
| Subtotal [7200.94] | Fundraising supplies | 2,609.00 | 8,830.00 | 0.00 | 8,830.00 | 0.00 | 8,830.00 |
| Subgroup : [7200.70] Depreciation | | | | | | | |
| 97970 | 97970 -+ Depreciation | 114,111.00 | 76,167.00 | 0.00 | 76,167.00 | 0.00 | 76,167.00 |
| Subtotal [7200.70] | Depreciation | 114,111.00 | 76,167.00 | 0.00 | 76,167.00 | 0.00 | 76,167.00 |
| Subgroup : [7200.65] Miscellaneous Expenses | | | | | | | |
| 98100 | 98100 -+ BOD Expenses | 414.00 | 1,447.00 | 0.00 | 1,447.00 | 0.00 | 1,447.00 |
| 98945 | 98945 -+ Miscellaneous Expense | 3,252.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal [7200.65] | Miscellaneous Expenses | 3,666.00 | 1,447.00 | 0.00 | 1,447.00 | 0.00 | 1,447.00 |
| Subgroup : [7200.90] Non-recurring expense | | | | | | | |
| 98550 | 98550 -+ Contribution to Foundation | 0.00 | 777,614.00 | 0.00 | 777,614.00 | 0.00 | 777,614.00 |
| Subtotal [7200.90] | Non-recurring expense | 0.00 | 777,614.00 | 0.00 | 777,614.00 | 0.00 | 777,614.00 |
| Total [7200] | Expenses | 1,167,410.00 | 2,192,245.00 | 0.00 | 2,192,245.00 | 0.00 | 2,192,245.00 |
| | NET (INCOME) LOSS | (1,193,076.06) | 62,875.00 | (22,021.00) | 40,854.00 | 0.00 | 40,854.00 |
| | Sum of Account Groups | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |