

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(With Summarized Totals for the Year Ended December 31, 2018)**

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**

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## Independent Auditor's Report

Board of Directors  
United Neighborhood Centers of Milwaukee, Inc.

We have audited the accompanying financial statements of United Neighborhood Centers of Milwaukee, Inc. which comprise the statement of financial position as of December 31, 2019, 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.

### **Auditor's 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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 Organization'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 the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Neighborhood Centers of Milwaukee, Inc. as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Ritz Holman LLP**  
*Serving business, nonprofits, individuals and trusts.*

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Board of Directors  
United Neighborhood Centers of Milwaukee, Inc.

### **Report on Summarized Comparative Information**

We have previously audited United Neighborhood Centers of Milwaukee, Inc.'s December 31, 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 18, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

  
RITZ HOLMAN LLP  
Certified Public Accountants

Milwaukee, Wisconsin  
June 11, 2020

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2019**  
**(With Summarized Totals for December 31, 2018)**

ASSETS		2019	2018
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents		\$ 291,700	\$ 304,962
Accounts Receivable		8,030	3,406
Grants Receivable		94,344	112,593
Prepaid Expenses		24,425	8,643
Gift Cards		234	1,287
Pledges Receivable		50,000	150,000
Total Current Assets		\$ 468,733	\$ 580,891
<b>FIXED ASSETS</b>			
Database and Website		\$ 12,500	\$ 12,500
Less: Accumulated Depreciation		(12,500)	(12,500)
Net Fixed Assets		\$ ---	\$ ---
<b>TOTAL ASSETS</b>		<b>\$ 468,733</b>	<b>\$ 580,891</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable		\$ 13,975	\$ 25,501
Accrued Payroll		16,200	25,391
Total Current Liabilities		\$ 30,175	\$ 50,892
<b>NET ASSETS</b>			
Without Donor Restrictions		\$ 337,791	\$ 373,408
With Donor Restrictions		100,767	156,591
Total Net Assets		\$ 438,558	\$ 529,999
<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b>\$ 468,733</b>	<b>\$ 580,891</b>

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

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(With Summarized Totals for the Year Ended December 31, 2018)**

	Without Donor Restrictions	With Donor Restrictions	2019 Total	2018 Total
<b>REVENUE</b>				
Foundation Grants	\$ 3,125	\$ 50,000	\$ 53,125	\$ 153,030
Employ Milwaukee	431,066	---	431,066	529,472
Database Fees	9,000	---	9,000	9,000
Membership Dues	40,500	---	40,500	33,000
Contributions	1,918	---	1,918	2,037
Corporate Contributions	2,966	47,034	50,000	---
Investment Income	163	---	163	145
Other Income	1,676	---	1,676	1,033
Net Assets Released from Restrictions	152,858	(152,858)	---	---
Total Revenue	\$ 643,272	\$ (55,824)	\$ 587,448	\$ 727,717
<b>EXPENSES</b>				
Program Services	\$ 431,439	\$ ---	\$ 431,439	\$ 474,062
Management and Support	219,173	---	219,173	285,631
Fundraising Expense	28,277	---	28,277	15,338
Total Expenses	\$ 678,889	\$ ---	\$ 678,889	\$ 775,031
<b>CHANGE IN NET ASSETS</b>	\$ (35,617)	\$ (55,824)	\$ (91,441)	\$ (47,314)
Net Assets, Beginning of Year	373,408	156,591	529,999	577,313
<b>NET ASSETS, END OF YEAR</b>	\$ 337,791	\$ 100,767	\$ 438,558	\$ 529,999

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

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(With Summarized Totals for the Year Ended December 31, 2018)**

EXPENSES	Program	Management and Support	Fundraising Expenses	2019 Total	2018 Total
Salaries	\$ 251,842	\$ 44,752	\$ 12,218	\$ 308,812	\$ 362,277
Employee Benefits	59,617	6,612	235	66,464	59,065
Payroll Taxes	18,730	3,522	919	23,171	27,138
Professional Fees	30,902	104,251	14,805	149,958	107,214
Telephone	4,248	6,176	100	10,524	15,524
Postage	81	272	---	353	308
Printing	---	---	---	---	1,135
Occupancy	18,071	3,189	---	21,260	21,261
Equipment Rental and Maintenance	---	1,806	---	1,806	4,194
Utilities	249	1,531	---	1,780	1,827
Auto and Travel	7,060	2,882	---	9,942	14,089
Meeting Expense	150	2,068	---	2,218	7,085
Insurance	646	3,713	---	4,359	4,097
Membership Dues	23	3,128	---	3,151	4,221
Training	695	12,046	---	12,741	5,963
Bank Service Fees	173	1,117	---	1,290	1,389
Web Hosting Fees	---	578	---	578	800
Supplies	4,929	4,363	---	9,292	12,343
Program Materials and Supplies	8,330	---	---	8,330	9,605
Marketing	---	13,235	---	13,235	18,380
Walk for Wellness	146	1,621	---	1,767	5,006
Food	912	820	---	1,732	3,406
Program Support and Contracts	24,635	---	---	24,635	86,820
Miscellaneous	---	1,491	---	1,491	1,884
<b>TOTAL EXPENSES</b>	<b>\$ 431,439</b>	<b>\$ 219,173</b>	<b>\$ 28,277</b>	<b>\$ 678,889</b>	<b>\$ 775,031</b>

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

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(With Summarized Totals for the Year Ended December 31, 2018)**

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (91,441)	\$ (47,314)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities		
(Increase) Decrease in Accounts Receivable	(4,624)	10,668
(Increase) Decrease in Grants Receivable	18,249	17,340
(Increase) Decrease in Pledges Receivable	100,000	50,000
(Increase) Decrease in Prepaid Expenses	(15,782)	4,965
(Increase) Decrease in Gift Cards	1,053	(663)
Increase (Decrease) in Accounts Payable	(11,526)	1,373
Increase (Decrease) in Accrued Payable	(9,191)	16,631
Increase (Decrease) in Deferred Revenue	---	(5,000)
Net Cash (Used) Provided by Operating Activities	\$ (13,262)	\$ 48,000
Net (Decrease) Increase in Cash and Cash Equivalents	\$ (13,262)	\$ 48,000
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	304,962	256,962
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 291,700	\$ 304,962

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



**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**

**NOTES TO THE FINANCIAL STATEMENTS**

**DECEMBER 31, 2019**

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE A - Summary of Significant Accounting Policies**

**Organization**

The Organization is a family of nine neighborhood centers united by a commitment to develop city-wide programming that advances community strengths and growth.

**Program Services**

Year Round Innovative Youth Program, which is funded by Employ Milwaukee, provides support and service to out of school youth ages 16 to 20 in working to accomplish their educational and occupational goals.

Transform Milwaukee Jobs - Foster Care, which is funded by Employ Milwaukee, is a transitional jobs program to assist low-income adults leaving foster care in Milwaukee County into stable unsubsidized employment.

Zilber Neighborhood Initiative currently works with various initiatives that encompass the capacity-building priorities of leadership, collaboration, sustainability, innovation, and public policy.

**Accounting Method**

The financial statements of United Neighborhood Centers of Milwaukee, Inc. have been prepared on the accrual basis of accounting.

**Basis of Presentation**

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.

**Cash and Cash Equivalents**

Cash and cash equivalents include all highly liquid debt instruments with an original maturity of less than three months when purchased.

**Accounts, Grants and Pledges Receivable**

Accounts, grants and pledges receivable are stated at unpaid balances. The balance in accounts receivable is comprised of amounts due under variance grant programs and donations received shortly after year end. Pledges receivable represent pledges from foundations for future operations.

**Allowance for Uncollectible Accounts**

Accounts and pledges receivable are stated net of an allowance for uncollectible accounts. Management has estimated that no allowance is necessary at December 31, 2019.

**Fixed Assets**

Fixed assets are recorded at cost and are depreciated over the estimated useful lives of the assets using the straight-line method. The Organization capitalizes expenses greater than \$2,000.

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE A - Summary of Significant Accounting Policies (continued)**

**Contributions and Grant Revenue**

Contributions received and unconditional promises to give are measured at fair value and are reported as increases in net assets. Contributions are considered available for the Organization's general operations and included in net assets without donor restrictions unless specifically restricted by a donor. A restricted contribution is reported in revenue and net assets without donor restrictions when the restriction is met within the same reporting period as the contribution is received. Contributions received restricted for a purpose not yet met or to support a future period are included in net assets with donor restrictions. When a donor restriction from a prior year expires, 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. Conditional contributions are not recognized as revenue until they become unconditional. A conditional contribution is one that has both a barrier that must be overcome and an agreement requiring advance payment to be returned or future payment not to be obligated if the barrier is not overcome.

Net assets restricted for acquisition of building or equipment are reported as net assets with donor restrictions until the specified asset is placed in service when the net assets are released to net assets without donor restrictions.

When a donor requires the investment of a contribution and restricts the use of investment income, the investment income is reported as net assets with donor restrictions until appropriated for the designated time or use when the net assets are released to net assets without donor restrictions.

Contributions of assets other than cash are recorded at their estimated fair value at the date of the gift. Donated services are recognized as contributions if the services create or enhance nonfinancial assets or the services require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Accordingly, the value of contributed time that does not meet these requirements has not been determined and is not reflected in the accompanying financial statements.

**Government Grants and Contract Revenue**

Government grants and contract revenue are recognized when earned. Revenue is earned when eligible expenditures, as defined in each grant, contract or other allowable cost manual, are made. Any cash received for revenue not yet earned is considered to be deferred revenue. Revenue earned but not yet paid to the Organization is included in grants receivable. Expenditures under government contracts are subject to review by the granting authority. To the extent, if any, that such review reduces expenditures allowable under these grants or contracts, the Organization records the disallowance at the time the final assessment is made. Management believes that disallowances, if any, would not have a significant effect on the financial statements.

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE A - Summary of Significant Accounting Policies (continued)**

**Functional Expenses**

The Organization presents costs based on their functional and natural classification in the statement of functional expenses. Program costs are those associated with carrying out the mission of the Organization; management costs are those for management of the Organization including accounting, office expense, human resources, budgeting or board of directors costs; and fundraising costs are those attributed to the solicitation of contributions. Whenever possible, the Organization allocates costs directly to program, management or fundraising. The cost of individuals that participate in more than one function are allocated to each function based on that individual's time in each function. Other costs that relate to more than one function are allocated based on their estimated share in each function.

**Estimates**

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

**NOTE B - Accounting Change**

The Organization's financial statements have changed to adopt the *Accounting Standards Update 2014-09, Revenue from Contracts with Customers (Topic 606)*, and all subsequently issued accounting updates issued to clarify the standards. The updates are effective for the year ended December 31, 2019. The updates are required and establish principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers. The core principle of the guidance is that an organization should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the organization expects to be entitled.

The Organization's financial statements have changed to adopt the *Accounting Standards Update 2018-08, Not-for-Profit Entities (Topic 958), Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made* effective for the year ended December 31, 2019. This update is required. The goal of this update is to help organizations determine reciprocal and nonreciprocal transactions. The guidance clarifies that an exchange transaction is when the resource provider receives equal value in return for what the resource provider pays. When the general public is the recipient of the service or goods, the transaction is not considered a reciprocal transaction, it is considered a contribution. The guidance also clarifies that a conditional contribution is one that has both a barrier that must be overcome and an agreement requiring advance payment to be returned or future payment not to be obligated if the barrier is not overcome.

The Organization applied the new guidance using the practical expedient provided in Topic 606 that allows the guidance to be applied only to contracts that were not complete as of January 1, 2019. Results for reporting periods beginning after January 1, 2019 are presented under Topic 606 while prior period amounts are not adjusted and continue to be reported in accordance with legacy generally accepted accounting principles.

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2019**

**NOTE B - Accounting Change (continued)**

The adoption of this new standard did not result in a material impact to the Organization's financial statements. The adoption of the new standard resulted in updates to the Organization's significant accounting policies and a new footnote disclosure for revenue through contracts with customers from special events. There was no significant effect on the financial statements related to the adoption of this new standard which would require cumulative effect adjustment to net assets at the date of adoption under the modified retrospective method.

**Future Accounting Pronouncements**

*Accounting Standards Update 2016-02, Leases (Topic 842)* will be effective for fiscal years beginning after December 15, 2021. This update requires the recognition of lease assets and lease liabilities on the statement of financial position measured at the present value of lease payments and requires disclosure of key information about the leasing arrangements.

*Accounting Standards Update 2016-13, Financial Instruments - Credit Losses (Topic 326)* will be effective for fiscal years beginning after December 15, 2023. The main objective of this update is to provide financial statement users with more decision-useful information about the expected credit losses on financial instruments and other commitments to extend credit held by a reporting entity at each reporting date. To achieve this objective, the amendments in this update replace the incurred loss impairment methodology in current GAAP with a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates, including exploring more forward-looking alternatives.

**NOTE C - Comparative Financial Information**

The financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2018, from which the summarized information was derived.

**NOTE D - Liquidity**

The Organization has financial assets available to meet cash needs for general expenditure within the next year consisting of the following:

Cash and Cash Equivalents	\$291,700
Accounts Receivable	8,030
Grants Receivable	94,344
Pledges Receivable	<u>50,000</u>
Total Assets Available For Use	<u>\$444,074</u>

The Organization has a policy to submit cost reports for government grants on a monthly basis. The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE E - Concentration of Credit Risk**

The Organization maintains cash balances at financial institutions located in Milwaukee, Wisconsin. Balances at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2019, the Organization's uninsured cash balances totaled \$42,335.

The Organization receives grants from Employ Milwaukee. The Organization's operations rely on the availability of these funds. Approximately 73% of the organization's revenue was from Employ Milwaukee for the year ended December 31, 2019. Grants receivable from this source were \$94,344 for the year ended December 31, 2019.

**NOTE F - Pledges Receivable**

Pledges receivable of \$50,000 at December 31, 2019, is comprised of foundation grants to be collected in the year ending December 31, 2020. All pledges are expected to be received within one year; therefore no allowance for doubtful accounts is necessary.

**NOTE G - Operating Lease**

The Organization rents office space at a location in Milwaukee, Wisconsin. The lease requires monthly payments of \$1,772 with a month-to-month term. Rent expense included in Occupancy was \$21,260 during the year ended December 31, 2019.

**NOTE H - Net Assets With Donor Restrictions**

At December 31, 2019, the Organization had \$100,767 of net assets with donor restrictions, which consisted of the following:

Zilber Foundation Operating Grant	\$ 50,000
Potawatomi Grant	47,034
Helen Bader Foundation	<u>3,733</u>
Total	<u>\$100,767</u>

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE I - Revenue From Contracts with Customers**

**Membership Dues and Database Fees**

The Organization offers memberships to neighborhood organizations to provide services and create opportunities that empower individuals and build strong interdependent communities. The Organization has an integrated data system and the membership allows the Organization to track participation and maintain program activities for its members. The Organization also collects a database fee from its members. The database allows the users to collectively evaluate program effectiveness and track participant outcomes. The membership and database revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing the member access to the requisite member benefits. The Organization's membership and database dues are billed annually in advance of the membership year which runs from January 1 to December 31. These revenues are recognized over a period of time which corresponds with the membership year. Total membership and database revenue for the year ending December 31, 2019 was \$49,500.

**NOTE J - Employee Retirement Plan**

The Organization has an Internal Revenue Code Section 401(k) plan. The plan is funded by voluntary employee contributions under salary reduction agreements. No contributions were made to the plan by the Organization for the year ended December 31, 2019.

**NOTE K - Management Consultant**

The Organization signed an agreement with a management consultant to serve as an interim executive director. The Organization paid \$77,550 for these services during the year ended December 31, 2019.

**NOTE L - Income Taxes**

The Organization is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and is classified as other than a private foundation. Management has reviewed all tax positions recognized in previously filed tax returns and those expected to be taken in future tax returns. As of December 31, 2019, the Organization had no amounts related to unrecognized income tax benefits and no amounts related to accrued interest and penalties. The Organization does not anticipate any significant changes to unrecognized income tax benefits over the next year.

**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2019**

**NOTE M - Subsequent Events**

The Organization has evaluated events and transactions occurring after December 31, 2019, through June 11, 2020, the date the financial statements were available to be issued, for possible adjustments to the financial statements or disclosures. The Organization has determined that the following subsequent events need to be disclosed.

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of many businesses and nonprofit organizations. While the disruption is expected to be temporary, there is considerable uncertainty around the duration of the closings. The Organization has postponed its annual event. It is unknown at this time what, if any, negative impact on the Organization's financial position may be.

The Organization received a Paycheck Protection Loan on May 4, 2020 in the amount of \$85,000. The principal and interest on the loan may be forgiven in accordance with the Paycheck Protection Program in accordance with the guidelines of the Small Business Administration. The amount of forgiveness, if any, is not known at this time.



**UNITED NEIGHBORHOOD CENTERS OF MILWAUKEE, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**(With Summarized Totals for the Year Ended December 31, 2018)**

	Program				Management and Support	Fundraising Expenses	2019 Total	2018 Total
	Employ Milwaukee WIOA	Employ Milwaukee TMJ	Other Programs	Total Program				
EXPENSES								
Salaries	\$ 234,162	\$ 17,680	\$ ---	\$ 251,842	\$ 44,752	\$ 12,218	\$ 308,812	\$ 362,277
Employee Benefits	56,655	2,962	---	59,617	6,612	235	66,464	59,065
Payroll Taxes	17,409	1,321	---	18,730	3,522	919	23,171	27,138
Professional Fees	28,200	1,290	1,412	30,902	104,251	14,805	149,958	107,214
Telephone	4,050	198	---	4,248	6,176	100	10,524	15,524
Postage	81	---	---	81	272	---	353	308
Printing	---	---	---	---	---	---	---	1,135
Occupancy	15,591	2,480	---	18,071	3,189	---	21,260	21,261
Equipment Rental and Maintenance	---	---	---	---	1,806	---	1,806	4,194
Utilities	249	---	---	249	1,531	---	1,780	1,827
Auto and Travel	6,356	437	267	7,060	2,882	---	9,942	14,089
Meeting Expense	150	---	---	150	2,068	---	2,218	7,085
Insurance	646	---	---	646	3,713	---	4,359	4,097
Membership Dues	23	---	---	23	3,128	---	3,151	4,221
Training	695	---	---	695	12,046	---	12,741	5,963
Bank Service Fees	173	---	---	173	1,117	---	1,290	1,389
Web Hosting Fees	---	---	---	---	578	---	578	800
Supplies	3,652	277	1,000	4,929	4,363	---	9,292	12,343
Program Materials and Supplies	3,808	963	3,559	8,330	---	---	8,330	9,605
Marketing	---	---	---	---	13,235	---	13,235	18,380
Walk for Wellness	---	---	146	146	1,621	---	1,767	5,006
Food	12	682	218	912	820	---	1,732	3,406
Program Support and Contracts	24,000	---	635	24,635	---	---	24,635	86,820
Miscellaneous	---	---	---	---	1,491	---	1,491	1,884
Indirect Costs Allocated	62,548	4,375	---	66,923	(68,464)	1,541	---	---
<b>TOTAL EXPENSES</b>	<b>\$ 458,460</b>	<b>\$ 32,665</b>	<b>\$ 7,237</b>	<b>\$ 498,362</b>	<b>\$ 150,709</b>	<b>\$ 29,818</b>	<b>\$ 678,889</b>	<b>\$ 775,031</b>