



NORTHWEST YOUTH & FAMILY SERVICES

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NORTHWEST YOUTH & FAMILY SERVICES
BOARD OF DIRECTORS AND KEY PERSONNEL
JUNE 30, 2007

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BOARD OF DIRECTORS AND KEY PERSONNEL

Key Personnel

Kay Andrews	Executive Director
Jerry Hromatka	Associate Director
Fran Smith	Business Manager
Tim Gusk	Community Services Manager
Rachel Cain	Out Patient Mental Health Services Manager
Jill Buckingham	NET Services Manager

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Northwest Youth & Family Services
Shoreview, Minnesota

We have audited the accompanying statement of financial position of **Northwest Youth & Family Services** (a Section 501(c)(3) non-profit organization), as of June 30, 2007, and the related statements of activities and changes in net assets, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express such an opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Northwest Youth & Family Services**, as of June 30, 2007, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Eide Bailly LLP

Minneapolis, Minnesota
October 11, 2007

NORTHWEST YOUTH & FAMILY SERVICES
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2007

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 398,303
Grants and contracts receivable	70,366
Accounts receivable, net of allowance for doubtful accounts and contractual discounts of \$218,000	<u>292,916</u>
Total current assets	<u>761,585</u>

PROPERTY AND EQUIPMENT

Land	480,000
Building and improvements	2,127,148
Office furniture and equipment	<u>207,205</u>
	2,814,353
Less accumulated depreciation	<u>(663,150)</u>
Total property and equipment less accumulated depreciation	<u>2,151,203</u>

OTHER ASSETS

Investments - board designated	402,465
Security deposit	2,600
Leasing costs, net of accumulated amortization of \$39,676	<u>28,340</u>
Total other assets	<u>433,405</u>

Total assets	<u><u>\$ 3,346,193</u></u>
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LIABILITIES AND NET ASSETS**CURRENT LIABILITIES**

Current portion of long-term debt	\$ 742,505
Accounts payable	86,848
Accrued expenses	77,981
Compensated absences	92,532
Security deposits payable	13,949
Deferred revenue	213,132

Total current liabilities 1,226,947

NET ASSETS

Unrestricted	
Designated for future endowment	15,808
Designated for building reserve	156,765
Designated for general operations	229,892
Undesignated	1,701,565
	<u>2,104,030</u>
Temporarily restricted	15,216
Total net assets	<u>2,119,246</u>

Total liabilities and net assets \$ 3,346,193

NORTHWEST YOUTH & FAMILY SERVICES
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2007

Exhibit A-2

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
SUPPORT AND REVENUE			
Support			
Grants	\$ 533,143	\$ -	\$ 533,143
Contributions	107,554	-	107,554
Special events, net of direct benefit to donors	58,764	-	58,764
In-kind contributions	2,779	-	2,779
Revenue			
Program service fees, net of contractual adjustments	2,514,772	-	2,514,772
Rent	190,944	-	190,944
Investment income	26,960	-	26,960
Conference fees	31,092	-	31,092
Miscellaneous	17,625	-	17,625
Total support and revenue	<u>3,483,633</u>	<u>-</u>	<u>3,483,633</u>
Net assets released from restriction	40,544	(40,544)	-
Net support and revenue	<u>3,524,177</u>	<u>(40,544)</u>	<u>3,483,633</u>
EXPENSES			
Program services	2,960,652	-	2,960,652
Management and general	69,518	-	69,518
Fundraising	134,166	-	134,166
Building operation expenses	243,246	-	243,246
Total expenses	<u>3,407,582</u>	<u>-</u>	<u>3,407,582</u>
CHANGE IN NET ASSETS	116,595	(40,544)	76,051
NET ASSETS, BEGINNING OF YEAR	<u>1,987,435</u>	<u>55,760</u>	<u>2,043,195</u>
NET ASSETS, END OF YEAR	<u>\$ 2,104,030</u>	<u>\$ 15,216</u>	<u>\$ 2,119,246</u>

NORTHWEST YOUTH & FAMILY SERVICES
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2007

Exhibit A-3

OPERATING ACTIVITIES	
Change in net assets	\$ 76,051
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation and amortization	99,898
Changes in assets and liabilities	
Grants and contracts receivable	(3,290)
Accounts receivable	(18,842)
Prepaid taxes	3,500
Accounts payable	58,741
Accrued expenses	87,950
Deferred revenue	213,132
NET CASH FROM OPERATING ACTIVITIES	<u>517,140</u>
INVESTING ACTIVITIES	
Purchase of investments	(26,960)
Proceeds from sales of investments	(65,744)
Purchase of property and equipment	(187,494)
NET CASH USED FOR INVESTING ACTIVITIES	<u>(280,198)</u>
FINANCING ACTIVITIES	
Payments on long-term debt	(45,317)
NET CASH USED FOR FINANCING ACTIVITIES	<u>(45,317)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	191,625
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>206,678</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 398,303</u></u>
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION	
Cash paid during the year for	
Interest	\$ 46,731
Taxes	\$ 1,500

NORTHWEST YOUTH & FAMILY SERVICES
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2007

	Program Services			Total
	Mental Health	Community Services	NET Services Program	
Salaries	\$ 524,945	\$ 385,316	\$ 1,013,091	\$ 1,923,352
Independent contractors	44,320	-	5,845	50,165
Payroll taxes and benefits	110,398	138,878	269,487	518,763
Office supplies	7,552	3,743	9,801	21,096
NET Services classroom and program supplies	-	-	26,458	26,458
Building supplies	1,097	1,221	9,066	11,384
Professional services	26,726	11,483	44,750	82,959
Equipment rental	3,381	1,806	1,604	6,791
Capital purchases	151	665	1,580	2,396
Telephone	4,088	5,141	8,524	17,753
Postage	2,406	1,075	4,486	7,967
Transportation	6,356	4,341	1,028	11,725
Advertising and promotion	205	866	-	1,071
Printing	587	425	5,674	6,686
Insurance	5,357	7,034	14,327	26,718
Utilities	6,664	11,533	23,929	42,126
Maintenance	3,853	4,316	17,402	25,571
Building repairs	-	865	13,234	14,099
Interest	-	-	-	-
Real estate taxes	-	-	-	-
Training	1,533	456	2,350	4,339
Memberships and subscriptions	1,947	2,193	50	4,190
Miscellaneous	2,896	204	1,637	4,737
Staff and board development	1,141	416	2,249	3,806
Project Engage	-	2,435	-	2,435
Family service program	2,623	9,033	-	11,656
RAP subsidy	-	3,539	-	3,539
Special projects	-	8,152	-	8,152
Mental health conferences	20,093	-	-	20,093
Penny Pinchers	-	5,300	-	5,300
Penny Pinchers rent	-	35,568	-	35,568
Youth run business stipends	-	16,545	-	16,545
Special events	-	-	-	-
Unrelated business income tax	-	-	-	-
Depreciation and amortization	9,600	7,212	26,400	43,212
TOTAL EXPENSES	\$ 787,919	\$ 669,761	\$ 1,502,972	\$ 2,960,652
% to total excluding building rental expense	25%	21%	48%	94%
% to total including building rental expense	23%	20%	44%	87%

See Notes to Financial Statements

Supporting Services		Building	
Management and General	Fundraising	Rental Expenses	Total
\$ 46,052	\$ 88,443	\$ 30,820	\$ 2,088,667
-	-	-	50,165
8,958	10,890	11,343	549,954
872	1,416	186	23,570
-	-	-	26,458
283	168	3,652	15,487
2,253	3,544	65	88,821
190	104	52	7,137
29	29	7	2,461
398	428	-	18,579
322	714	-	9,003
1,736	188	-	13,649
-	-	-	1,071
71	951	23	7,731
3,008	393	14,223	44,342
-	-	17,142	59,268
-	-	55,678	81,249
-	-	2,731	16,830
-	-	46,731	46,731
-	-	2,367	2,367
1,264	889	-	6,492
320	580	-	5,090
2,232	1,516	-	8,485
1,530	40	40	5,416
-	-	-	2,435
-	-	-	11,656
-	-	-	3,539
-	-	-	8,152
-	-	-	20,093
-	-	-	5,300
-	-	-	35,568
-	-	-	16,545
-	23,873	-	23,873
-	-	1,500	1,500
-	-	56,686	99,898
<u>\$ 69,518</u>	<u>\$ 134,166</u>	<u>\$ 243,246</u>	<u>\$ 3,407,582</u>
<u>2%</u>	<u>4%</u>		<u>100%</u>
<u>2%</u>	<u>4%</u>	<u>7%</u>	<u>100%</u>

NORTHWEST YOUTH & FAMILY SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Northwest Youth & Family Services (NYFS or the Organization) is a private, non-profit organization under Section 501(c)(3) committed to preparing youth and families for healthy lives. Programs of the Organization include:

Mental Health Services:

Counseling Services - NYFS' licensed mental health professionals offer counseling services for individuals and families age four through adult. Basic psychiatric care and medication services are also available.

Family Community Support Services - FCSS serves families and children with severe emotional disturbances. The FCSS worker connects the child and family with community resources and helps the family improve their functioning.

Community Social Workers - Community social workers help families overcome barriers to healthy functioning through case management services. These services include connecting families with local support services and resources.

Educational and Support Groups - Mental health staff offers educational and support groups on issues such as raising ADHD children, parenting teens and anger management for youth. New groups are developed as needed.

Community Services

Penny Pinchers Thrift Store - Penny Pinchers serves people with limited budgets and provides a training site for our employment programs. NYFS' thrift store provides quality used clothing, furniture and household goods at affordable prices.

Youth Employment Program - This 12-week program helps youth ages 14 - 17 develop good work habits, learn practical job-seeking skills and gain meaningful retail work experience through Penny Pinchers Thrift Store.

Senior Chore Program - Senior Chore links youth age 12 and older with area seniors in need of basic chore services. This program allows seniors to live independently while fostering intergenerational relationships and providing gainful work experience for youth.

Diversion - The Diversion Program works to reduce recidivism by imposing appropriate consequences and restitution services to youth who commit misdemeanor crimes.

Summer Camp - NYFS offers multi-week summer camp experiences to youth residing in manufactured home areas. The program provides healthy recreation activities while camp counselors teach and model appropriate social skills.

NOTES TO FINANCIAL STATEMENTS

Northwest Educational and Therapeutic Services (NET Services):

Established in August 2004, NET Services is a daily, year-round, day treatment program for youth that combines therapeutic services with educational programming to address the needs of severely emotionally disturbed youth.

To promote lasting improvement, NET Services also emphasizes family participation and involvement.

Mental Health Program - NET Services mental health program consists of individual and group therapy, therapeutic recreation, creative arts and life skills therapy.

Educational Program - Classes are smaller and more individualized to meet the specific educational needs of our clients.

Family Program - Family involvement is critical to the success of each client. Families are required to participate in individual and/or multi-family sessions and parent education sessions.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. The Organization had no permanently restricted net assets at June 30, 2007.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the Organization considers all highly liquid investments with a maturity of three months or less to be cash equivalents, except for the board designated short-term investment funds. At times, bank deposits, including certificates of deposit, may be in excess of FDIC limits.

Investments

Investments are stated at fair value and consist of certificates of deposit. The investments at June 30, 2007, totaled \$402,465 and are board designated for future endowment purposes, building reserve and general operations.

NOTES TO FINANCIAL STATEMENTS

Property and Equipment

Expenditures for the acquisition of property and equipment greater than \$500 are capitalized at cost and donated property and equipment is capitalized at fair value. Depreciation is computed on the straight-line method over the following useful lives:

Office furniture and equipment	5-10 years
Buildings and building improvements	39 years

Leasing Costs

Costs associated with locating tenants are capitalized and amortized on a straight-line basis over the length of the lease to which they apply.

Compensated Absences

Under the Organization's policies and procedures, employees are granted vacation leave based on the number of years of experience they have at the Organization. Employees may accumulate a maximum of two years of their annual vacation leave benefit. Unused accumulated vacation is paid to employees upon termination.

Employees are able to earn and accumulate sick leave up to a maximum of ninety (90) days. Upon separation, full-time employees with ten or more years of service are entitled to 50% of their accumulated sick leave, but in no event will such severance exceed one month's pay.

Compensated absences payable includes vacation and estimated severance payable.

Support and Revenue Recognition

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Program revenue is recorded when earned. The Organization extends unsecured credit to its clients in the normal course of activities.

The Organization uses the allowance method to determine uncollectible contributions and grants. The allowance is based on prior years' experience and management's analysis of the outstanding receivables.

The carrying amount of accounts receivable is reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected from patients and third party payors. Management reviews receivables by payor class and applies percentages to determine estimated amounts that will not be collected from third parties under contractual agreements and amounts that will not be collected from patients due to bad debts. Management considers historical write off and recovery information in determining the estimated bad debt provision.

NOTES TO FINANCIAL STATEMENTS

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 revenue and expenses during the reporting period. Actual results could differ from those estimates.

Income Taxes

The Organization qualifies as a tax-exempt, non-profit organization under Section 501(c)(3) and is not a private foundation under Section 509(a) of the Internal Revenue Code. Building rental activities are not directly related to the Organization's tax-exempt purpose and are subject to taxation as unrelated income.

Contributed Property and Services

In accordance with SFAS No. 116, *Accounting for Contributions Received and Contributions Made*, donated services are recognized as contributions if the services (a) create or enhance non-financial assets, or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by the Organization. Property services and other noncash donations are recorded as in-kind contributions at their estimated market value at the date of donation.

In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services.

NOTE 2 - GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable consist of the following at June 30, 2007:

Government grants receivable	\$ 63,886
NETs program receivable	<u>6,480</u>
Total grants and contracts receivable	<u><u>\$ 70,366</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable consists of the following at June 30, 2007:

Accounts receivable, Mental Health Services	\$ 209,667
Allowance for doubtful accounts and contractual adjustments	<u>(73,384)</u>
	<u>136,283</u>
Accounts receivable, NET Services	301,421
Allowance for doubtful accounts and contractual adjustments	<u>(144,788)</u>
	<u>156,633</u>
Total accounts receivable, net of allowance for doubtful accounts and contractual adjustments	<u>\$ 292,916</u>

NOTE 4 - NET SERVICES

The NET Services program is funded by a contract with school districts including Mounds View ISD #621, Spring Lake Park ISD #16, North St. Paul ISD #622, White Bear Lake ISD #624, Roseville ISD #623, Columbia Heights ISD #13, Centennial ISD #12 and St. Paul ISD #625 in an amount not to exceed \$1,866,000. The contract period extends from July 1, 2006 through June 30, 2007. Per the contract, NYFS receives a specified dollar amount per student for services rendered. Any revenue generated from other sources such as state, county, or private resources are to be used to reduce the costs of services to the school districts. However, if such collections are less than originally estimated by either party, the school districts bear the responsibility of the increase in costs and will reimburse NYFS for any shortage. In the event NYFS is over funded or under funded, such amounts will be reconciled and paid subsequent to the contract period end of June 30, 2007. Any amount over funded will offset the new contract amount for the period of July 1, 2007 through June 30, 2008. As of June 30, 2007, \$213,132 was over funded and recognized as deferred revenue.

As of September 2007, the Organization entered into a transfer agreement with the University of Minnesota to absorb the current University Day Community program into its NETS West program. The University will continue to pay the lease rent through March of 2008.

NOTES TO FINANCIAL STATEMENTS

NOTE 5 - THIRD PARTY RATE ADJUSTMENTS

Client service revenue, included in program service fees, was derived under federal and state third party reimbursement programs along with other third party insurance companies that pay less than 100% of the Organization's fee. The Organization is contractually obligated to write off the remaining amount. The gross and net revenue breakdown is as follows in 2007:

Mental Health Services	
Gross client service revenue	\$ 687,321
Contractual allowances and write offs	<u>(257,585)</u>
Net client service revenue	<u>\$ 429,736</u>
Northwest Educational and Therapeutic Services (NET Services)	
Gross client service revenue	\$ 757,178
Contractual allowances	<u>(362,423)</u>
Net service revenue	<u>\$ 394,755</u>

NOTE 6 - LINE OF CREDIT

The Organization has available a \$100,000 line of credit with Wells Fargo Bank, secured by a security agreement and all assets of the Organization, expiring September 30, 2008. The interest rate is a base rate plus 1% (6.00% at June 30, 2007). As of June 30, 2007, there were no borrowings under the line of credit.

NOTE 7 - LONG-TERM DEBT

Mortgage note payable to Wells Fargo Bank Minnesota, N.A., payable in monthly installments of \$7,671, including interest at 6% until June 1, 2008, when the outstanding balance is payable in full. The note is secured by the building and subordinated to certain lease agreements.	\$ 742,505
Less current portion	<u>(742,505)</u>
Net long-term debt, less current portion	<u>\$ -</u>

Future maturities of long-term debt are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2008	<u>\$ 742,505</u>

The Organization will refinance the current building loan in fiscal year 2008.

NOTES TO FINANCIAL STATEMENTS

NOTE 8 - LEASE OBLIGATIONS

As Lessee

The Organization leases retail space (Penny Pinchers) under an operating lease. The lease terminated June 30, 2007, and the Organization currently has a month-to-month lease. The Organization signed a three-year lease in September 2007. Total rent per year will be \$48,630, including operating costs of \$383 per month.

Total rent expense under this lease was \$35,568 for the year ended June 30, 2007.

As Lessor

The Organization leases office space in the building it occupies to tenants under non-cancelable operating leases with terms of five to seven years.

Future minimum rentals, not including operating costs, under the lease agreements are as follows:

<u>Years Ending June 30,</u>	<u>Amount</u>
2008	\$ 192,000
2009	197,000
2010	124,000
2011	20,000
	<u>\$ 533,000</u>

NOTE 9 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes:

Community social workers	\$ 1,416
Cultural diversity	13,800
	<u>\$ 15,216</u>

Net assets were released by incurring expenses satisfying the restricted purposes specified by donors.

Youth run business and summer camps	\$ 5,000
Project Engage	6,858
Community social workers	19,486
Cultural diversity	9,200
	<u>\$ 40,544</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 10 - RETIREMENT PLAN

Northwest Youth & Family Services sponsors a tax-sheltered annuity plan under Section 403(b) of the Internal Revenue Code. Employees are eligible to participate after one year of service with the Organization. The employer will contribute an additional 5.5% of the participant's salary if the participant contributes at least 4% of their salary. Total contributions made by the Organization were approximately \$79,000 for the year ended June 30, 2007.

NOTE 11 - CONTINGENCIES

Substantially all support and revenue is received from individual, charitable organizations, foundations and governmental entities; therefore, the continuation of certain programs of the Organization is dependent upon future funding.

Grants require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, the board deems the contingency remote, since by accepting the grants and their terms; it has accommodated the objectives of the Organization to the provisions of the grant.

Northwest Youth & Family Services

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Board of Directors
Northwest Youth & Family Services
Shoreview, Minnesota

Our report on our audit of the basic financial statements of **Northwest Youth & Family Services** for the year ended June 30, 2007, appears on page 1. We conducted our audit in accordance with auditing standards generally accepted in the United States of America for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules B-1 through B-5 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Minneapolis, Minnesota
October 11, 2007

NORTHWEST YOUTH & FAMILY SERVICES
SCHEDULE OF SUPPORT AND REVENUE AND EXPENSES –
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2007

Exhibit B-1

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
SUPPORT AND REVENUE			
Support			
Grants	\$ 506,925	\$ 533,143	\$ 26,218
Contributions	187,100	107,554	(79,546)
Special events, net of direct benefit to donors	57,500	58,764	1,264
In-kind contributions	25,000	2,779	(22,221)
Revenue			
Mental Health Services program fees	455,000	439,657	(15,343)
NET Services program fees	2,108,933	2,011,734	(97,199)
Diversion program fees	15,465	16,460	995
Youth run business program fees	36,500	46,921	10,421
Office space and conference room rental	191,109	190,944	(165)
Investment income	8,500	26,960	18,460
Mental health conferences	35,000	31,092	(3,908)
Miscellaneous	16,200	17,625	1,425
TOTAL SUPPORT AND REVENUE	<u>\$ 3,643,232</u>	<u>\$ 3,483,633</u>	<u>\$ (159,599)</u>

(continued on next page)

**SCHEDULE OF SUPPORT AND REVENUE AND EXPENSES –
BUDGET AND ACTUAL – page 2**

EXPENSES	Budget	Actual	Variance Favorable (Unfavorable)
Salaries	\$ 2,123,847	\$ 2,088,667	\$ 35,180
Independent contractors	-	50,165	(50,165)
Payroll taxes and benefits	538,030	549,954	(11,924)
Office supplies	27,700	23,570	4,130
NET Services classroom and program supplies	27,550	26,458	1,092
Building supplies	12,000	15,487	(3,487)
Professional services	109,300	88,821	20,479
Equipment rental	10,000	7,137	2,863
Capital purchases	9,750	2,461	7,289
Telephone	22,100	18,579	3,521
Postage	8,500	9,003	(503)
Transportation	20,000	13,649	6,351
Advertising and promotion	4,650	1,071	3,579
Printing	5,500	7,731	(2,231)
Insurance	44,292	44,342	(50)
Utilities	60,000	59,268	732
Maintenance	79,000	81,249	(2,249)
Building repairs	30,000	16,830	13,170
Interest	45,908	46,731	(823)
Real estate taxes	2,264	2,367	(103)
Training	7,500	6,492	1,008
Memberships and subscriptions	5,665	5,090	575
Miscellaneous	5,820	8,485	(2,665)
Staff and board development	6,000	5,416	584
Project Engage	2,600	2,435	165
Family support	12,200	11,656	544
RAP subsidy	5,480	3,539	1,941
Special projects	5,570	8,152	(2,582)
Mental health conferences	20,000	20,093	(93)
Penny Pinchers	3,725	5,300	(1,575)
Penny Pinchers rent	33,684	35,568	(1,884)
Youth run business stipends	22,500	16,545	5,955
Special events	41,000	23,873	17,127
Unrelated business income tax	5,000	1,500	3,500
Bad debt	1,000	-	1,000
Depreciation and amortization	84,717	99,898	(15,181)
TOTAL EXPENSES	\$ 3,442,852	\$ 3,407,582	\$ 35,270

NORTHWEST YOUTH & FAMILY SERVICES
SCHEDULE OF GRANTS – UNRESTRICTED
YEAR ENDED JUNE 30, 2007

Exhibit B-2

Federal grant	
Metro Council - purchased services	<u>\$ 17,536</u>
State grant	
Youth Intervention	<u>27,209</u>
Total state grants	<u>27,209</u>
County grants	
Ramsey County - Curfew Center	20,876
Ramsey County - Tobacco	3,858
Ramsey County - other	<u>48,273</u>
Hennepin County	<u>-</u>
Total county grants	<u>73,007</u>
Municipal grants	
Roseville	47,776
New Brighton	32,715
Shoreview	38,998
Mounds View	17,927
Arden Hills ⁽¹⁾	13,686
Little Canada	13,856
Falcon Heights	7,900
St. Anthony	3,500
North Oaks	<u>5,505</u>
Total municipal grants	<u>181,863</u>
Other grants	
Family Services Collaborative	<u>233,528</u>
TOTAL GRANTS	<u><u>\$ 533,143</u></u>

NORTHWEST YOUTH & FAMILY SERVICES
SCHEDULE OF CONTRIBUTIONS – UNRESTRICTED
YEAR ENDED JUNE 30, 2007

Exhibit B-3

UNRESTRICTED CONTRIBUTIONS - GENERAL OPERATING

St. Mary Romanian Orthodox Church	\$ 10,000
Edwards Memorial Trust	7,500
Lady Slipper	6,000
Dellwood Foundation, Inc.	3,000
Elmer and Eleanor Andersen Foundation	1,000
Korean United Methodist Church	1,000
Others less than \$1,000	<u>10,333</u>
TOTAL CONTRIBUTIONS - UNRESTRICTED	<u><u>\$ 38,833</u></u>

NORTHWEST YOUTH & FAMILY SERVICES
SCHEDULE OF CONTRIBUTIONS – RESTRICTED
YEAR ENDED JUNE 30, 2007

Exhibit B-4

RESTRICTED CONTRIBUTIONS - PROGRAMS

The McKnight Foundation	\$ 25,000
F. R. Bigelow Foundation	15,000
Target Foundation	12,000
North Suburban Youth Foundation	7,500
Tri-Park Investments, Inc.	2,613
North Suburban Community Foundation	2,500
Others less than \$1,000	<u>4,108</u>
TOTAL CONTRIBUTIONS - RESTRICTED	<u>\$ 68,721</u>

IN-KIND CONTRIBUTIONS

Pioneer Press	\$ 6,490
Creative Catering	2,191
Pat Whelan, PJW Automotive	1,033
Shoreview Community Center	800
Allegra Printing	500
Others less than \$1,000	<u>10,517</u>
TOTAL IN-KIND CONTRIBUTIONS	21,531
Included in special events	<u>(18,752)</u>
NET	<u>\$ 2,779</u>

NORTHWEST YOUTH & FAMILY SERVICES
SCHEDULE OF SPONSORSHIPS – SPECIAL EVENTS
YEAR ENDED JUNE 30, 2007

Exhibit B-5

LEADERSHIP LUNCHEON

Anchor Bank	\$	3,000
Community Resource Bank		2,500
City of Arden Hills		1,000
Eide Bailly LLP		1,000
Soup It Up, Inc.		1,000
Lakeside Homes & Sales, Inc.		1,000
Real Estate Equities		1,000
ION Corporation		1,000

TASTE OF NORTHWEST

ION Corporation	\$	1,000
Eide Bailly LLP		500
Wells Fargo Bank		500
Western Bank		500