

# Financials for Fiscal Year 2017

## Balance Sheet

STATEMENTS OF FINANCIAL POSITION  
As of September 30, 2017 and 2016

<b>ASSETS</b>	<u>2017</u>	<u>2016</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 835,134	\$ 729,775
Accounts receivable - net of allowance	79,652	62,817
Pledges and grants receivable	1,415,979	1,420,132
Prepaid expenses and other receivable	<u>83,365</u>	<u>83,877</u>
Total Current Assets	2,414,130	2,296,601
<b>PROPERTY AND EQUIPMENT</b>	15,847,889	16,295,473
<b>OTHER ASSETS</b>	<u>982,327</u>	<u>1,259,220</u>
<b>TOTAL ASSETS</b>	<u>\$ 19,244,346</u>	<u>\$ 19,851,294</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 257,228	\$ 311,493
Accrued expenses	623,871	560,922
Current maturities of debt	<u>152,726</u>	<u>148,335</u>
Total Current Liabilities	<u>1,033,825</u>	<u>1,020,750</u>
<b>LONG-TERM LIABILITIES</b>		
Long-term debt	4,169,499	4,272,313
Accrued interest	156,910	149,910
Asset retirement obligation	130,000	130,000
Deferred loan agreements	<u>74,096</u>	<u>70,977</u>
Total Long-Term Liabilities	<u>4,530,505</u>	<u>4,623,200</u>
Total Liabilities	<u>5,564,330</u>	<u>5,643,950</u>
<b>NET ASSETS</b>		
Unrestricted		
Undesignated	537,599	453,501
Designated for repair and replacement and cash flow	<u>534,250</u>	<u>439,250</u>
Total unrestricted	1,071,849	892,751
Temporarily restricted		
Restricted for program use	475,987	589,913
Restricted for buildings, equipment and other long-term items	<u>11,815,980</u>	<u>12,387,701</u>
Total temporarily restricted	12,291,967	12,977,614
Permanently restricted		
Perpetual trusts	199,655	184,381
Endowments	<u>116,545</u>	<u>116,545</u>
Total permanently restricted	<u>316,200</u>	<u>300,926</u>
Total Net Assets	<u>13,680,016</u>	<u>14,171,291</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 19,244,346</u>	<u>\$ 19,815,241</u>

# Statement of Activities

STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2017  
With Comparative Totals for 2016

	2017			2016 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
<b>REVENUE AND SUPPORT</b>				
<b>OPERATING REVENUE</b>				
Program service fees	\$ 1,593,104	\$ -	\$ -	\$ 1,464,577
Government contracts and grants	6,495,295	49,507	-	5,554,438
Investment income	22,029	-	-	20,415
Miscellaneous	85,078	-	-	107,980
	<u>8,195,506</u>	<u>49,507</u>	<u>-</u>	<u>7,147,410</u>
<b>OPERATING SUPPORT</b>				
Contributions	931,551	389,791	-	1,462,943
In-kind contributions	1,089,850	-	-	1,065,405
Special events, net of expenses \$118,070 and \$114,247	126,184	-	-	112,464
	<u>2,147,585</u>	<u>389,791</u>	<u>-</u>	<u>2,640,812</u>
	<u>10,343,091</u>	<u>439,298</u>	<u>-</u>	<u>9,788,222</u>
Net assets released from restrictions:				
Satisfaction of program restrictions	503,717	(503,717)	-	-
Satisfaction of time restrictions	681,961	(681,961)	-	-
Total net assets released from restrictions	<u>1,185,678</u>	<u>(1,185,678)</u>	<u>-</u>	<u>-</u>
Total Revenue and Support	<u>11,528,769</u>	<u>(746,380)</u>	<u>-</u>	<u>9,788,222</u>
<b>OPERATING EXPENSES</b>				
Program services	9,597,612	-	-	8,679,610
Administrative	1,161,265	-	-	948,570
Development	561,317	-	-	639,294
Total Operating Expenses	<u>11,320,194</u>	<u>-</u>	<u>-</u>	<u>10,267,474</u>
<b>CHANGE IN NET ASSETS FROM OPERATING ACTIVITIES</b>	208,575	(746,380)	-	(479,252)
<b>NONOPERATING ACTIVITIES</b>				
Change in beneficial interest in assets held by the Saint Paul Foundation	-	-	15,274	3,692
Change in beneficial interest in assets held by trustee	-	60,733	-	(27,900)
Capital campaign contributions				251,018
Capital campaign expenses	(29,477)	-	-	(6,567)
<b>CHANGE IN NET ASSETS FROM NONOPERATING ACTIVITIES</b>	<u>(29,477)</u>	<u>60,733</u>	<u>15,274</u>	<u>220,243</u>
<b>CHANGE IN NET ASSETS</b>	179,098	(685,647)	15,274	(259,009)
NET ASSETS - Beginning of Year	<u>892,751</u>	<u>12,977,614</u>	<u>300,926</u>	<u>14,430,300</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 1,071,849</u>	<u>\$ 12,291,967</u>	<u>\$ 316,200</u>	<u>\$ 14,171,291</u>

## Program Expenses

	2017	2016
Residential Services	4,865,100	4,351,819
Legal Services	1,917,983	1,693,350
Counseling & Therapy Services	1,749,872	1,635,574
Children & Youth Services	462,789	512,481
Workshops and Support Groups	220,396	170,588
Public Education Services	381,472	315,798
	<u>9,597,612</u>	<u>8,679,610</u>