

PREVENTION POINT PHILADELPHIA, INC.  
FINANCIAL STATEMENTS  
FOR THE YEARS ENDED  
JUNE 30, 2018 AND 2017  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT

PREVENTION POINT PHILADELPHIA, INC.

JUNE 30, 2018 AND 2017

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Statements	
Statements of Financial Position.....	3
Statement of Activities June 30, 2018 .....	4
Statement of Activities June 30, 2017 .....	5
Statements of Cash Flows .....	6
Notes to Financial Statements .....	7
Supplementary Information	
Schedule of Functional Expenses June 30, 2018 .....	14
Schedule of Functional Expenses June 30, 2017 .....	15

Independent Auditor's Report

To: The Board of Directors  
Prevention Point Philadelphia, Inc.  
Philadelphia, Pennsylvania

***Report on the Financial Statements***

We have audited the accompanying financial statements of ***Prevention Point Philadelphia, Inc.***, (a non-profit organization) which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities and cash flows for the years 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 audits. We conducted our audits 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 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 entity'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 purpose 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 ***Prevention Point Philadelphia, Inc.***, as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Report on Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses on pages 14 and 15 are presented for purposes of additional analysis and are not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

*Renzi, Bernabè, Quag & Co*

Cherry Hill, NJ  
January 7, 2019

PREVENTION POINT PHILADELPHIA, INC.  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30,

<u>ASSETS</u>	<u>2018</u>	<u>2017</u>
Current assets		
Cash	\$ 218,603	\$ 12,366
Contracts receivable	515,603	565,969
Grants receivable	65,000	75,000
Contract advance	60,000	-
Prepaid expenses, deposits and other	<u>44,222</u>	<u>9,841</u>
Total current assets	<u>903,429</u>	<u>663,176</u>
Property and equipment, net	<u>185,030</u>	<u>168,452</u>
Other assets		
Security deposits	<u>26,000</u>	<u>14,000</u>
Total other assets	<u>26,000</u>	<u>14,000</u>
Total assets	<u>\$ 1,114,459</u>	<u>\$ 845,628</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities		
Accounts payable and accrued expenses	\$ 434,918	\$ 291,229
Lines of credit	<u>169,857</u>	<u>256,394</u>
Total current liabilities	<u>604,775</u>	<u>547,623</u>
Total liabilities	<u>604,775</u>	<u>547,623</u>
Net assets		
Unrestricted	444,683	223,005
Temporarily restricted	<u>65,000</u>	<u>75,000</u>
Total net assets	<u>509,683</u>	<u>298,005</u>
Total liabilities and net assets	<u>\$ 1,114,459</u>	<u>\$ 845,628</u>

The accompanying notes are an integral part of this statement.

PREVENTION POINT PHILADELPHIA, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018

<u>REVENUE AND SUPPORT</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Contracts	\$ 3,871,607	\$ -	\$ 3,871,607
Grants and contributions	145,840	90,000	235,840
Event income	89,611	-	89,611
Other revenue	10,171	-	10,171
In-kind contributions	297,120	-	297,120
Net assets released from restrictions	100,000	(100,000)	-
Total revenue and support	<u>4,514,349</u>	<u>(10,000)</u>	<u>4,504,349</u>
<u>EXPENSES</u>			
Program services			
Point of Refuge (POR)	800,082	-	800,082
Harm Reduction Services (HRSC)	402,747	-	402,747
Prevention Services Program (PSP)	1,185,998	-	1,185,998
Syringe Exchange Program (SEP)	803,847	-	803,847
Street Side Health Project (SHP)	736,270	-	736,270
Total program services	<u>3,928,944</u>	<u>-</u>	<u>3,928,944</u>
Supporting services			
General and administrative	241,171	-	241,171
Fundraising	112,889	-	112,889
Total supporting services	<u>354,060</u>	<u>-</u>	<u>354,060</u>
Total expenses	<u>4,283,004</u>	<u>-</u>	<u>4,283,004</u>
Increase in net assets before other changes	231,345	(10,000)	221,345
<u>OTHER CHANGES</u>			
Loss on disposal of fixed assets	<u>(9,667)</u>	<u>-</u>	<u>(9,667)</u>
Changes in net assets	221,678	(10,000)	211,678
Net assets, beginning of fiscal year	<u>223,005</u>	<u>75,000</u>	<u>298,005</u>
Net assets, end of fiscal year	<u>\$ 444,683</u>	<u>\$ 65,000</u>	<u>\$ 509,683</u>

The accompanying notes are an integral part of this statement.

PREVENTION POINT PHILADELPHIA, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2017

<u>REVENUE AND SUPPORT</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Contracts	\$ 2,679,490	\$ -	\$ 2,679,490
Grants and contributions	89,938	70,000	159,938
Other revenue	21,835	-	21,835
In-kind contributions	219,780	-	219,780
Net assets released from restrictions	54,100	(54,100)	-
	<u>3,065,142</u>	<u>15,900</u>	<u>3,081,042</u>
Total revenue and support			
<u>EXPENSES</u>			
Program services			
Point of Refuge (POR)	212,347	-	212,347
Harm Reduction Services (HRSC)	278,499	-	278,499
Prevention Services Program (PSP)	913,925	-	913,925
Syringe Exchange Program (SEP)	870,281	-	870,281
Street Side Health Project (SHP)	709,681	-	709,681
	<u>2,984,733</u>	<u>-</u>	<u>2,984,733</u>
Total program services			
Supporting services			
General and administrative	196,082	-	196,082
Fundraising	34,702	-	34,702
	<u>230,783</u>	<u>-</u>	<u>230,783</u>
Total supporting services			
Total expenses	<u>3,215,517</u>	<u>-</u>	<u>3,215,517</u>
Changes in net assets	(150,375)	15,900	(134,475)
Net assets, beginning of fiscal year	373,380	59,100	432,480
Net assets, end of fiscal year	<u>\$ 223,005</u>	<u>\$ 75,000</u>	<u>\$ 298,005</u>

The accompanying notes are an integral part of this statement.

PREVENTION POINT PHILADELPHIA, INC.  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30,

<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	<u>2018</u>	<u>2017</u>
Changes in net assets	\$ 211,678	\$ (134,475)
Adjustments to reconcile change in net assets to cash provided by operating activities		
Depreciation	40,022	38,864
Loss on disposal of vehicle	9,667	3,500
Decrease (increase) in		
Contracts receivable	50,366	(162,263)
Grants receivable	10,000	4,100
Contract advance	(60,000)	-
Prepaid expenses and other	(34,381)	(3,841)
Security deposits	(12,000)	-
Increase in		
Accounts payable and accrued expenses	<u>143,689</u>	<u>80,203</u>
Net cash provided by (used in) operating activities	<u>359,041</u>	<u>(173,912)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of property and equipment	<u>(66,267)</u>	<u>(42,368)</u>
Net cash (used in) investing activities	<u>(66,267)</u>	<u>(42,368)</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Net (repayments) borrowings of lines of credit	<u>(86,537)</u>	<u>96,792</u>
Net cash (used in) provided by financing activities	<u>(86,537)</u>	<u>96,792</u>
Increase (decrease) in cash	206,237	(119,488)
Cash, beginning of fiscal year	<u>12,366</u>	<u>131,854</u>
Cash, end of fiscal year	<u><u>\$ 218,603</u></u>	<u><u>\$ 12,366</u></u>
<u>SUPPLEMENTARY CASH FLOW INFORMATION</u>		
Interest paid	<u><u>\$ 9,797</u></u>	<u><u>\$ 7,584</u></u>

The accompanying notes are an integral part of this statement.



PREVENTION POINT PHILADELPHIA, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017

1. NATURE OF OPERATIONS

***Prevention Point Philadelphia, Inc.*** (the "Organization") is a Pennsylvania non-profit corporation, incorporated under the laws of the Commonwealth of Pennsylvania in 1993. The Organization is a public health organization committed to protecting the health and welfare of drug users and sex workers. Through education, outreach, advocacy, and direct services, Prevention Point Philadelphia addresses the health and social service needs of its clients by providing culturally-sensitive, non-judgmental prevention and care programs.

To accomplish these goals, the Organization has established several programs. The programs are as follows:

Point of Refuge (POR)

Provides a variety of services to homeless individuals which include shelter services, mail services, a soup kitchen and assistance with placement and referrals.

Harm Reduction Services Center (HRSC)

Provides drop-in services Monday through Friday and offers HIV/HCV counseling and testing, hot meals, clothing, support groups, referrals as well as a safe place for clients.

Prevention Services Program (PSP)

Provides HIV/Hepatitis C prevention education to clients and communities at risk.

Syringe Exchange Program (SEP)

Provides new syringes in exchange for used ones and links drug users with HIV counseling and testing, drug treatment, and a range of health and social services.

Street-Side Health Project (SHP)

Provides basic primary care to clients at the SEP and HRSC.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed are described below.

Basis of Presentation

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. In accordance with Accounting Standards Codification (ASC) Topic No. 958, *Financial Statements of Not-For-Profit Entities*, the Organization reports information regarding its financial position and activities according to three classes of net assets:

PREVENTION POINT PHILADELPHIA, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Basis of Presentation (Cont'd)

Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations. Annual corporate and individual contributions are generally available for unrestricted use in the related year unless specifically restricted by the donor. Unconditional promises to give are recorded as revenue when promised.

Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. Grants, contracts and other contributions of cash are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated asset. When a donor stipulation expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investment for general or specific purposes. For the years ended June 30, 2018 and 2017, there were no permanently restricted net assets.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Property and Equipment

All acquisitions of property and equipment, vehicles, and all expenditures for repairs, renewals and betterments that materially prolong the useful life of the assets are capitalized. Property and equipment and vehicles are stated at cost if purchased and fair value at the date of contribution if donated and depreciated over the estimated useful lives of the assets using the straight-line method.

Contracts and Grants Receivable

The Organization receives contracts and grants from various government agencies. Government grant revenues are recognized as the related expenses are incurred. Government grants received after the related expenses are incurred are included in grants receivable in the accompanying statement of financial position.

PREVENTION POINT PHILADELPHIA, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Contracts and Grants Receivable (Cont'd)

Grants receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with governmental agencies having outstanding balances and current relationships with them, it has concluded that a provision for bad debt expense and an adjustment to a valuation allowance was not necessary for the years ended June 30, 2018 and 2017. As stated above, the Organization accounts for its revenue from government and other contracts as exchange transactions. Revenue is recognized in the statement of activities when earned, and any amounts received but not earned are recorded as refundable advances on the statement of financial position. There were no refundable advances for the years ended June 30, 2018 and 2017.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted net assets depending on the absence or existence and nature of any donor restrictions. Donor-restricted contributions whose restrictions are satisfied in the same period are reported as "unrestricted support." Unconditional contributions are recognized as revenue when the related promise to give is received. Conditional contributions are recognized as revenue when the conditions are satisfied.

Tax Status

The Organization is a non-profit organization that is exempt from income taxes under the provisions of Internal Revenue Code Section 501(c)(3), and is exempt from state income taxes under the provisions of the Pennsylvania Department of Revenue.

The Organization has adopted current accounting principles for uncertain income tax positions that require evaluation of tax positions taken on its income tax returns and recognizing a tax asset or liability if the position would not be sustained under audit. The Organization's policy is to record interest and penalties from tax examinations as income taxes. For federal income tax purposes, the returns remain open for possible examination three years after they are filed.

Donated Services

Donated services are recognized as contributions in accordance with Accounting Standards Codification (ASC) Topic No. 958, *Financial Statements of Not-For-Profit Entities*, 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.

PREVENTION POINT PHILADELPHIA, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Allocation of Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited, primarily based upon the relative time spent by Organization employees on each function.

Concentrations of Risk

The Organization received approximately 72% and 72%, of its revenues and support from federal, state and local government agencies, through direct and indirect awards, in both of the years ended June 30, 2018 and 2017, respectively. The Organization recognizes contract revenue to the extent of contract expenses.

Any of the funding sources may at its discretion, request reimbursement for expenses or return of funds, or both as a result of non-compliance with the terms of the grant/contract.

Recently Issued Accounting Standard Updates Not Presently Effective

On August 18, 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958): Presentation of *Financial Statements of Not-for-Profit Entities*. The amendments in this ASU require not-for-profit organizations to improve their presentations and disclosures to provide more relevant information about their resources (and the changes to those resources) to their donors, grantors, creditors, and other users as applicable. This update stipulates qualitative and quantitative requirements in a number of areas, including net asset classes, investment return, expenses, liquidity and availability of resources, and presentation of operating cash flows. The amendments will be effective for the fiscal year ending December 31, 2018 or later. The Organization is currently in the process of evaluating the impact of adoption of this ASU on their financial statements.

In February 2016, the FASB issued ASU 2016-02, Leases. The standard requires all leases with lease terms over 12 months to be capitalized as a right-of-use asset and lease liability on the statement of financial position at the date of the lease commencement. Leases will be classified as either financing or operating. This distinction will be relevant for the pattern of expense recognition in the statement of activities. This standard will be effective for the fiscal year ending December 31, 2020 and later. The Organization is currently in the process of evaluating the impact of adoption of this ASU on their financial statements.

PREVENTION POINT PHILADELPHIA, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Recently Issued Accounting Standard Updates Not Presently Effective (Cont'd)

In June 2018, the FASB issued ASU 2018-08, Not-for-Profit Entities (Topic 958); *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions made*. The amendments in the Update provide a more robust framework for determining whether a transaction should be accounted for as a contribution or as an exchange transaction. The ASU will also help an entity evaluate whether contributions are considered to be conditional or unconditional. This standard will be effective for the fiscal year ending December 31, 2019 and later. The Organization is currently in the process of evaluating the impact of adoption of this ASU on their financial statements.

3. CONTRACT ADVANCE

The Organization made advances to a non-profit organization. These advances will be repaid as services are performed to the Organization. Management expects these advances to be satisfied in full during the year ended June 30, 2019.

4. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	<u>2018</u>	<u>2017</u>
Vehicles	\$ 75,775	\$ 85,775
Telephone system	5,110	5,110
Leasehold improvements	151,422	117,622
Furniture and equipment	<u>113,531</u>	<u>81,065</u>
	345,838	289,572
Less: accumulated depreciation	<u>(160,808)</u>	<u>(121,120)</u>
Total property and equipment, net	<u>\$ 185,030</u>	<u>\$ 168,452</u>

Depreciation expense, for the years ended June 30, 2018 and 2017 was \$40,022 and \$38,864, respectively.

PREVENTION POINT PHILADELPHIA, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017

5. LINES OF CREDIT

For the years ended June 30, 2018 and 2017, the Organization had two revolving bank lines of credit. The first line has a maximum borrowing amount of \$100,000. Borrowings under this line are at an interest rate of prime plus 2.75% (9.75% and 9.0%, at June 30, 2018 and 2017, respectively) and are secured by substantially all of the assets of the Organization. This line expires when all outstanding liabilities have been repaid to the lender and at lender's discretion. Advances outstanding under this line were \$34,857 and \$60,211 at June 30, 2018 and 2017, respectively. As of the date of the audit report, there are no outstanding balances from this line of credit.

The second line has maximum borrowing amount of \$200,000 and this is secured by substantially all assets of the Organization. Interest on this line of credit is 1% above the bank's prime rate, 6.0% and 5.25% at June 30, 2018 and 2017, respectively. This line expires on February 1, 2019. At June 30, 2018 and 2017, \$135,000 and \$196,183 was outstanding, respectively.

The Organization is currently negotiating a new \$500,000 line of credit through another Organization. Borrowings under this line would be at an interest rate of prime plus 0.25%, currently 5.50%. Management expects to close on this line in the near future.

6. CONTRIBUTED SERVICES

The value of donated services included as contributions in the accompanying financial statements and the corresponding expenses for the years ended June 30, 2018 and 2017 were \$297,120 and \$219,938, respectively. The Organization uses these consultants to provide services for its Harm Reduction Program. The expense is recorded as professional fees on the schedule of functional expenses.

In addition, a significant portion of the Organization's program functions are conducted by unpaid volunteers. These individuals provided countless hours of service for the year ended June 30, 2018 and 2017, which are not included in the accompanying financial statements because they do not meet the criteria necessary for recognition.

7. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2018 and 2017 were restricted for the following purposes:

	<u>2018</u>	<u>2017</u>
Temporarily restricted due to timing	<u>\$ 65,000</u>	<u>\$ 75,000</u>

PREVENTION POINT PHILADELPHIA, INC.  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2018 AND 2017

8. COMMITMENTS

During the year ended June 30, 2015, the Organization leased office space under a month to month lease. Effective April 1, 2015, the Organization entered into a non-cancelable operating lease that expires March 31, 2025. The lease also has two 5-year renewable options. In addition, the Organization is responsible for real estate taxes, insurance, and utilities.

The Organization leases a second location, across the street from its offices, for use as a homeless shelter. The lease is for two years with payments commencing October 1, 2017. The lease is for \$85,000 for year one and escalates 3% for year two. The rent is payable monthly and the Organization is responsible for all common area expenses, utilities and insurance.

In February 2018, the Organization entered into a 3-year lease agreement for a third location to use as a shelter. The lease term is from April 1, 2018 to March 31, 2019 with an option for an additional two-year lease period. Lease payments for the first year amount to \$6,000 per month with annual increases of 5% each year. If management opts to continue the lease, the lease payments for the second year will increase to \$6,300 per month and \$6,615 per month for the third year. The second and third year lease payments are not included in the future minimum lease commitments below.

Future minimum lease commitments are as follows for the years ended June 30,

2019	\$ 227,091
2020	116,376
2021	99,804
2022	104,156
2023	108,361
Thereafter	<u>199,701</u>
	<u>\$ 855,489</u>

9. SUBSEQUENT EVENTS

In preparing these financial statements, management of the Organization has evaluated events and transactions for potential recognition or disclosure through January 7, 2019 the date the financial statements were available to be issued. The Organization had no significant or material subsequent events through January 7, 2019, except for the line of credit as referenced in Note 5.

PREVENTION POINT PHILADELPHIA, INC.  
SCHEDULE OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2018

	Program Services					Supporting Services			
	POR	HRSC	PSP	SEP	SHP	Total Program	General and Administrative	Fundraising	Total
Salaries and stipends	\$ 443,995	\$ 161,508	\$ 754,830	\$ 90,490	\$ 227,028	\$ 1,677,850	\$ 137,189	\$ 11,438	\$ 1,826,477
Employee benefits	25,848	24,772	112,609	19,000	10,657	192,885	2,842	-	195,727
Payroll taxes	47,382	16,912	74,147	8,858	18,455	165,754	3,368	986	170,108
Total payroll and benefits	517,225	203,192	941,586	118,348	256,140	2,036,489	143,399	12,424	2,192,314
Client assistance and tracking	736	14,133	37,432	148	159	52,608	98	-	52,707
Community relations	420	3,180	1,120	1,120	1,570	7,410	10,000	-	17,410
Client travel	928	31,018	13	-	-	31,959	3,500	-	35,459
Depreciation	2,817	-	-	-	-	2,817	37,205	-	40,022
Equipment lease	-	489	1,318	510	505	2,822	58	1,324	4,204
Food	53,292	3,747	3,851	557	1,125	62,572	735	93	63,400
Fundraising event cost	-	-	-	-	-	-	-	57,970	57,970
Incentives	5,942	13,069	36,612	2,341	200	58,164	-	-	58,164
Insurance	13,572	9,222	18,487	14,332	18,594	74,207	421	-	74,628
Interest expense	-	-	-	-	-	-	9,797	-	9,797
Medical supplies and waste removal	3	4,428	18,690	620,939	100,451	744,511	-	-	744,511
Miscellaneous	1,622	180	265	787	824	3,679	535	-	4,214
Office expense	9,499	5,290	13,277	4,570	7,901	40,536	8,254	2,240	51,030
Postage/delivery	415	133	217	220	134	1,120	977	111	2,208
Printing	85	1,012	1,500	607	627	3,831	63	-	3,895
Professional fees	1,995	15,837	58,894	6,581	303,653	386,960	24,310	38,421	449,691
Program supplies	70,089	31,703	4,106	3,623	1,048	110,569	-	-	110,569
Registration fees	2	1,417	60	-	780	2,259	-	150	2,409
Rent	77,287	35,894	13,460	14,555	25,826	167,023	-	-	167,023
Repairs and maintenance	21,456	12,455	3,015	1,578	1,137	39,642	-	-	39,642
Staff development	2,740	3,481	3,611	1,594	2,426	13,852	422	-	14,274
Telecommunications	785	2,988	7,946	3,087	3,054	17,860	371	-	18,231
Travel	5,705	672	13,165	1,756	2,663	23,962	1,026	156	25,144
Utilities	13,465	9,206	7,370	6,596	7,452	44,089	-	-	44,089
Total other expenses	282,856	199,555	244,412	685,499	480,130	1,892,453	97,772	100,465	2,090,690
Total expenses	\$ 800,082	\$ 402,747	\$ 1,185,998	\$ 803,847	\$ 736,270	\$ 3,928,942	\$ 241,171	\$ 112,889	\$ 4,283,004

The accompanying notes are an integral part of this schedule.



PREVENTION POINT PHILADELPHIA, INC.  
SCHEDULE OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2017

	Program Services					Supporting Services			
	POR	HRSC	PSP	SEP	SHP	Total Program	General and Administrative		
							Fundraising	Total	
Salaries and stipends	\$ 149,025	\$ 76,073	\$ 565,477	\$ 110,059	\$ 211,100	\$ 1,111,734	\$ 106,796	\$ 11,866	\$ 1,230,397
Employee benefits	7,352	13,756	105,088	26,474	14,752	167,422	13,370	1,486	182,278
Payroll taxes	18,111	8,483	56,162	10,609	19,039	112,403	9,969	1,108	123,480
Total payroll and benefits	174,488	98,312	726,726	147,143	244,891	1,391,560	130,135	14,459	1,536,154
Client assistance and tracking	5,451	7,499	12,356	-	-	25,306	-	-	25,306
Community relations	-	2,694	2,869	2,619	2,369	10,550	4,400	-	14,950
Client travel	22	16,280	12,877	-	-	29,179	-	-	29,179
Depreciation	-	-	-	-	-	-	38,864	-	38,864
Equipment lease	-	489	1,318	510	505	2,822	58	-	2,880
Food	15,827	6,599	4,164	201	-	26,791	245	78	27,114
Incentives	892	14,350	30,531	4,277	924	50,974	88	-	51,063
Insurance	319	13,727	20,399	9,654	7,893	51,991	897	-	52,888
Interest expense	-	-	-	-	-	-	7,584	-	7,584
Medical supplies	-	3,105	8,430	661,001	172,021	844,556	-	-	844,556
and waste removal	-	226	45	-	-	271	5,525	-	5,796
Miscellaneous	-	5,310	12,579	7,644	5,278	30,873	5,997	2,233	39,103
Office expense	62	119	403	188	123	866	649	7	1,521
Postage/delivery	33	568	1,794	464	462	3,288	53	-	3,341
Printing	-	14,680	18,214	7,050	229,618	269,562	1,025	17,725	288,311
Professional fees	-	27,189	19,702	3,607	2,421	61,446	2	-	61,448
Program supplies	8,527	-	325	364	1,700	2,389	-	200	2,589
Registration fees	-	36,920	13,958	13,958	27,916	92,752	-	-	92,752
Rent	-	13,227	520	2,735	520	21,985	55	-	22,041
Repairs and maintenance	4,983	2,101	3,847	1,959	1,959	9,866	-	-	9,866
Staff development	-	2,356	6,675	2,420	2,410	13,861	276	-	14,137
Telecommunications	-	3,071	12,444	823	1,432	19,513	228	-	19,741
Travel	1,742	9,678	3,749	3,666	7,238	24,332	-	-	24,332
Utilities	-								
Total other expenses	37,858	180,188	187,199	723,138	464,790	1,593,173	65,947	20,242	1,679,362
Total expenses	\$ 212,347	\$ 278,499	\$ 913,925	\$ 870,281	\$ 709,681	\$ 2,984,733	\$ 196,082	\$ 34,702	\$ 3,215,517

The accompanying notes are an integral part of this schedule.