

Collaboration for Early Childhood

Budget vs. Actual

July 2017 through June 2018

	Jun 18	Jul '17 - Jun 18	Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 - Public Support				
4010 - Individual Contributions (1)	1,712.45	92,924.92	85,000.00	109.32%
4020 - Grants & Foundations (2)	-29,805.00	11,945.00	50,000.00	23.89%
4030 - Corporate Income	0.00	3,569.65	3,000.00	118.99%
4040 - Organizational Donations (3)	0.00	20,000.00	19,000.00	105.26%
4060 - Fees	0.00	12,015.00	11,120.00	108.05%
4080 - Fundraising Event (4)	9,871.00	15,771.00	12,000.00	131.43%
Total 4000 - Public Support	-18,221.55	156,225.57	180,120.00	86.73%
4200 - Government Contracts				
4205 - Community Mental Health Board	0.00	7,500.00	7,500.00	100.0%
4210 - Village of Oak Park (5)	16,200.00	253,012.00	355,216.00	71.23%
4220 - Oak Park Township	0.00	10,500.00	10,500.00	100.0%
4230 - District 97 (5)	23,400.00	365,460.00	513,090.00	71.23%
4240 - District 200 (5)	20,400.00	318,608.00	447,310.00	71.23%
4250 - Park District of Oak Park	0.00	6,650.00	6,650.00	100.0%
4260 - Oak Park Library (6)	1,500.00	1,500.00	1,500.00	100.0%
4280 - Illinois Dept of Public Health	0.00	5,887.00	5,800.00	101.5%
Total 4200 - Government Contracts	61,500.00	969,117.00	1,347,566.00	71.92%
4300 - Temporarily Restricted Income		20,000.00	0.00	100.0%
4800 - Bank Interest	47.41	698.76	650.00	107.5%
4910 - Misc Income (7)	99.99	1,917.59	3,500.00	54.79%
4960 - Release of Desig. Database Fund (8)	35,000.00	35,000.00	35,000.00	100.0%
4990 - Temporarily Restricted Net Asst				
4991 - Grants Released From Temp. Res. (9)	0.00	47,250.00	58,500.00	80.77%
Total 4990 - Temporarily Restricted Net Asst	0.00	47,250.00	58,500.00	80.77%
Total Income	78,425.85	1,230,208.92	1,625,336.00	75.69%
Gross Profit	78,425.85	1,230,208.92	1,625,336.00	75.69%
Expense				
5000 - Wages				
5001 - Executive Director	10,540.38	91,349.96	91,350.00	100.0%
5002 - Administrator (10)	5,087.15	36,636.94	35,665.00	102.73%
5003 - Prof. Development Coordinator	450.00	10,306.65	34,650.00	29.75%
5007 - Developmental Screening Coordin	6,701.88	58,633.38	58,083.00	100.95%
5008 - Parenting Resource Program Coor	5,878.86	50,950.12	50,950.00	100.0%
5009 - Grants & Contracts Manager	0.00	39,003.13	46,500.00	83.88%
5010 - Outreach Worker	0.00	0.00	6,500.00	0.0%
5011 - Director of Operations	7,846.14	19,615.26		
5005 - Payroll Expenses-Taxes	1,867.57	23,421.57	24,840.00	94.29%
5006 - Employee Benefits	1,911.09	25,652.28	21,235.00	120.8%
Total 5000 - Wages	40,283.07	355,569.29	369,773.00	96.16%
5100 - Contracted Services				
5115 - Home Visiting Program (11)	47,661.59	266,933.74	354,670.00	75.26%

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5110 • Training Specialist (12)	8,660.00	111,208.50	100,250.00	110.93%
5130 • Bookkeeper	1,081.00	8,521.50	12,500.00	68.17%
5140 • Outreach Worker (13)	225.00	790.00	0.00	100.0%
5170 • Donor Development (14)	2,018.75	19,446.25	17,000.00	114.39%
5175 • Parent Support (15)	5,127.02	23,591.44	180,000.00	13.11%
5210 • Program Facilitators	0.00	10,095.00	11,000.00	91.77%
5215 • Database Development/Analyst (16)	67,360.91	178,557.67	160,000.00	111.6%
5220 • Accounting/Audit	0.00	9,960.00	13,000.00	76.62%
5230 • General Consulting (17)	0.00	33,900.00	12,000.00	282.5%
5245 • Compu Consultant/Tech Support	62.50	896.25	3,000.00	29.88%
5250 • Legal Fees	0.00	0.00	12,000.00	0.0%
5270 • Audiology Technician	0.00	16,456.00	16,800.00	97.95%
5275 • Data Management	0.00	20,745.00	31,000.00	66.92%
5280 • Web Development	0.00	5,240.00	11,000.00	47.64%
5285 • Graphic Design (18)	481.00	5,121.00	7,000.00	73.16%
5290 • Communications	700.00	10,864.00	35,000.00	31.04%
Total 5100 • Contracted Services	133,377.77	722,326.35	976,220.00	73.99%
5300 • Insurance				
5315 • Dishonesty Assurity	38.23	458.79	500.00	91.76%
5314 • Volunteer Accident Insurance	35.00	420.00	475.00	88.42%
5305 • General Liability	489.65	7,364.46	7,500.00	98.19%
5310 • Directors and Officers	126.17	1,514.04	1,800.00	84.11%
5312 • Workers Comp Insurance	167.66	1,903.34	2,200.00	86.52%
5313 • Unemployment Insur Prg Fees	0.00	786.50	2,000.00	39.33%
Total 5300 • Insurance (19)	856.71	12,447.13	14,475.00	85.99%
5500 • Operating Expenses				
5511 • Childcare for Programs (20)	90.00	837.50	1,000.00	83.75%
5501 • Service Charges (21)	271.12	916.58	350.00	261.88%
5503 • Program or Workshop Supplies (22)	3,737.10	14,439.60	16,000.00	90.25%
5504 • Program Food (23)	2,892.23	11,456.93	14,000.00	81.84%
5505 • Office Supplies	163.11	3,237.69	4,500.00	71.95%
5506 • Site Rental	365.00	2,491.80	2,500.00	99.67%
5508 • Office Equipment (24)	1,592.00	1,931.50	2,500.00	77.26%
5509 • Payroll Processing	14.00	199.50	300.00	66.5%
Total 5500 • Operating Expenses	9,124.56	35,511.10	41,150.00	86.3%
6100 • Telephone/Telecommunications				
6101 • Telephone	786.92	5,717.90	6,000.00	95.3%
6103 • Webhosting	0.00	231.00	2,500.00	9.24%
6105 • Internet	218.84	1,152.74	1,200.00	96.06%
Total 6100 • Telephone/Telecommunications	1,005.76	7,101.64	9,700.00	73.21%
6201 • Postage and Delivery		1,111.87	1,500.00	74.13%
6250 • Printed/Online Materials				
6251 • Printing/Film Development (25)	2,301.96	15,382.25	18,000.00	85.46%
6252 • Subscriptions & Dues	698.13	4,857.47	4,200.00	115.65%

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Budget vs. Actual

July 2017 through June 2018

	Jun 18	Jul '17 - Jun 18	Budget	% of Budget
Total 6250 - Printed/Online Materials	3,000.09	20,239.72	22,200.00	91.17%
6290 - Rent	357.20	4,010.40	7,500.00	53.47%
6291 - Computer Hardware & Software (26)	1,648.77	4,378.87	5,000.00	87.58%
6300 - Staff Volunteer Development				
6310 - Staff/Volunteer Travel	48.42	1,425.38	5,500.00	25.92%
6320 - Staff/volunteer Training	0.00	191.40	5,000.00	3.83%
6340 - Staff/Volunteer Recognition	0.00	607.45	600.00	101.24%
Total 6300 - Staff Volunteer Development	48.42	2,224.23	11,100.00	20.04%
6400 - Licenses and Filing Fees	0.00	151.00	250.00	60.4%
6500 - Agency Advertising (27)	1,668.74	3,060.73	3,500.00	87.45%
6600 - Special Event Costs (28)	297.50	595.00	7,000.00	8.5%
6900 - Miscellaneous Expense	0.00	0.00	3,000.00	0.0%
Total Expense	191,668.59	1,168,727.33	1,472,368.00	79.38%
Net Ordinary Income	-113,242.74	61,481.59	152,968.00	40.19%
Other Income/Expense				
Other Income				
4994 - Unrealzd gains (losses) on Invem (29)	7,717.83	6,873.52	0.00	100.0%
Total Other Income	7,717.83	6,873.52	0.00	100.0%
Other Expense				
7200 - Capital Expense	0.00	0.00	5,000.00	0.0%
Total Other Expense	0.00	0.00	5,000.00	0.0%
Net Other Income	7,717.83	6,873.52	-5,000.00	-137.47%
Net Income	-105,524.91	68,355.11	147,968.00	46.2%

1. Individual donations in June include gifts in memory of Betty Johnson, D97 payroll contributions, and other individuals.
2. Recorded Grants and Foundation income is significantly lower than the budget due to timing of grants received and time frames for grants. The Collaboration secured an additional \$46,155 in grants for the fiscal year. However, \$29,210 was moved off the profit and loss statement to restricted reserves on the balance sheet for use in the 2018-2019 fiscal year. A Grand Victoria grant was received for \$15,000 for use over an 18-month period, January 1 2018-December 31, 2019 – one-third (\$10,000) was moved to restricted reserves.
3. The Organizational Donations for the year includes the Oak Park Runners Club (\$17,000), League of Women Voters (\$2,000) for the Early Childhood Resource Directory, and various child care programs and medical practices for hearing & vision screenings (\$1,000).
4. The fundraising event line reflects proceeds from Karaoke4Kids including ticket sales, auction item payments, donations, and voting token sales.
5. D97, D200, and the Village of Oak Park paid the last IGA contract invoice of the fiscal year. According to the contract schedule, the next invoice to the IGA board occurs in July.
6. The Collaboration received the annual payment from the Oak Park Public Library for the Symposium.
7. Miscellaneous income in June includes payments from partners to cover cost of a table at the Day In Our Village event in Rehm Park and ASQ screening payments.
8. The Board authorized \$35,000 to be released for the purpose of database work performed in this fiscal year.

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July 2017 through June 2018

Jun 18	Jul '17 - Jun 18	Budget	% of Budget
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9. In FY2018, grant funds from Good Heart Work Smart and the Grand Victoria Foundation were restricted. Of the \$47,250, \$20,000 was restricted by the Good Heart Work Smart Foundation and the remainder was restricted for Grand Victoria Foundation activities.

10. The annual total for the Administrator salary is slightly over budget due to a raise late in the fiscal year.

11. Home visiting expenses include Easterseals home visiting activities through May and the Village of Oak Park's Public Health Nurse coordinated intake activities.

12. Training specialist expenses in June include professional development consultants and the early childhood mental health consultant.

13. June outreach expenses include parent Community Ambassadors and distribution of the free preschool flyers.

14. This line reflects the donor development and fundraising consultant.

15. The annual expenses include payments to Community Organizing Family Issues (COFI) for parent outreach training and Rush University for the Chicago Parent Program. June expenses reflect the third payment to COFI.

15. June data expenses include payments to Chapin Hall for work performed in March through June.

17. In fiscal year 2018, General Consulting expenses included the consultant for the Board of Directors retreat and the search firm for the Executive Director search.

18. June Graphic Design expenses include program logo design and parent cards.

19. The annual expense is under budget due to a change in General Liability insurance provider at broker's suggestion.

20. June expenses reflect child care offered during COFI parent and outreach trainings.

21. This line reflects online fees to PayPal for credit card processing.

22. June program expenses include \$1,360 in Dunkin Donuts gift cards as incentives for the Professional Development Workforce Survey, supplies for the parent Community Ambassador program, and the annual subscription to Teaching Strategies GOLD.

23. Food expenses include dinner for the annual meeting and meals for the COFI parent training series, as well as catering for Karaoke4Kids.

24. This line reflects the purchase of 8 new office chairs for the Collaboration office.

25. Printing expenses in June include hearing & vision forms for two fiscal years, community calendars for parent outreach, home visiting materials, and letterhead.

26. June expenses include a new laptop per scheduled life cycle replacement and the annual license fee for the Adobe Creative Suite.

27. June agency advertising includes posting the Executive Director position and placing an advertisement in the OPRF sports brochure.

28. Special event costs in June include the karaoke DJ for the event.

29. The Unrealized Gains line reflects gains from investments in the Schwab account.

Collaboration for Early Childhood
Balance Sheet
As of June 30, 2018
Jun 30, 18

ASSETS

Current Assets

Checking/Savings

1100 - Cash

1125 - Community Bank Non-Prof Checkg 246,884.46

1151 - Community Bank Money Mkt 547,080.47

1152 - PayPal 7,924.94

Total 1100 - Cash 801,889.87

Total Checking/Savings 801,889.87

Accounts Receivable

1600 - Pledge Receivable

1610 - Discounted Pledge Receivable -622.20

1600 - Pledge Receivable - Other (1) 10,000.00

Total 1600 - Pledge Receivable 9,377.80

1500 - Accounts Receivable (2) 9,821.41

Total Accounts Receivable 19,199.21

Other Current Assets

1310 - Prepaid Insurance

1311 - Workman's Comp 360.17

1312 - D&O Insurance 956.47

1313 - Gen Liability 2,952.79

1310 - Prepaid Insurance - Other 730.58

Total 1310 - Prepaid Insurance 5,000.01

1130 - Charles Schwab Account (3) 48,461.87

1510 - Grants Receivable (4) 20,000.00

Total Other Current Assets 73,461.88

Total Current Assets 894,550.96

Fixed Assets

1400 - Furniture & Fixtures 871.15

1401 - Office & Computer Equipment 24,621.50

1402 - Database Asset 125,117.09

1410 - Less Accumulated Depreciation -74,805.00

Total Fixed Assets 75,804.74

Other Assets

1153 - First NonProfit

1155 - Unemployment Insurance Reserves 1,300.00

1154 - Unemployment Insurance Fund 5,200.00

1156 - First Nonprofit Investment Inc. 346.02

Total 1153 - First NonProfit 6,846.02

Total Other Assets 6,846.02

TOTAL ASSETS 977,201.72

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

Collaboration for Early Childhood

Balance Sheet

As of June 30, 2018

	Jun 30, 18
2000 - Accounts Payable (5)	<u>133,525.52</u>
Total Accounts Payable	133,525.52
Credit Cards	
2160 - Chase Credit Card (6)	<u>13,029.98</u>
Total Credit Cards	13,029.98
Other Current Liabilities	
2120 - Accrued Vacation	4,329.88
2150 - Accrued Wages (7)	12,091.65
2100 - Payroll Liabilities	<u>1,227.98</u>
Total Other Current Liabilities	<u>17,649.51</u>
Total Current Liabilities	164,205.01
Long Term Liabilities	
2125 - Lexmark Copier/Printer Lease	<u>6,409.15</u>
Total Long Term Liabilities	<u>6,409.15</u>
Total Liabilities	170,614.16
Equity	
1140 - Designated Health Insurance	25,000.00
1150 - Board Designated Legal Fund	29,000.00
1160 - Designated Database Funds	35,764.00
1170 - Home Visiting Fund	10,000.00
1110 - Unrestricted Net Assets (R/E)	576,163.45
1502 - Temporarily Restr Net Assets (8)	62,305.00
Net Income	<u>68,355.11</u>
Total Equity	<u>806,587.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>977,201.72</u></u>

1. This pledge is outstanding from a \$40,000 donor pledge; \$30,000 has been received.
2. Accounts Receivable includes invoices to the Oak Park Public Library (payment was received in July), the Oak Park Township, and ASQ screening invoices.
3. The Schwab balance includes investments in Facebook and OneSpan, as well as the previous sweep. A sweep was done on the account in July, which will be reflected on the July statement.
4. Grants receivable includes the \$20,000 grant from Good Heart Work Smart.
5. Accounts Payable includes invoices dated on or before 6/30/18 but not paid until after 7/1/18.
6. This line reflects credit card charges on dates on or before 6/30/18 but not paid until after 7/1/18. The credit card included the subscription renewal for Teaching Strategies GOLD portfolios (\$7,144.50) for the coming year. The Collaboration will be reimbursed by D97 and Day Nursery, who share a subscription to save costs. After reimbursement, the Collaboration's final total will be \$1,557.25. The credit card also includes \$1,360 in \$5 gift cards to increase participation in the annual professional development survey.
7. Accrued wages include the last two weeks of June, which were paid in July.
8. Temporarily Restricted Net Assets includes grant funds from Good Heart Work Smart and the Grand Victoria Foundation. These funds will be released in fiscal year 2019.

Notes for 2017-2018 Budget Variances Greater than 10%

1. Acct. 4020: Recorded Grants and Foundation income is significantly lower than the budget due to timing of grants received and time frames for grants. The Collaboration secured an additional \$46,155 in grants for the fiscal year. However, \$29,210 was moved off the profit and loss statement to restricted reserves on the balance sheet for use in the 2018-2019 fiscal year. A Grand Victoria grant was received for \$15,000 for use over an 18-month period, January 1 2018-December 31, 2019 – one-third (\$10,000) was moved to restricted reserves.
2. Acct. 4080: Fundraising Event income was greater than anticipated. The Collaboration surpassed expectations for securing corporate sponsorships for the event.
3. Acct. 4210, 4230 and 4240: The Collaboration invoiced below the contracted amounts for the Contract for Early Childhood Educational Services with Districts 97 and 200 and the Village of Oak Park. This was because expenditures in several line items were significantly below budget as programs continue to be developed and grow. The Board of Directors provided direction to align revenue from this contract with expenses in order to reduce the amount of funds that would need to be returned.
4. Acct. 4220: Payment from an invoice sent to Oak Park Township in early May 2018 had not been received as of July 31, 2018.
5. Acct. 4300: Temporarily Restricted Income includes a \$20,000 commitment from the Good Heart, Work Smart Foundation to support the Community Ambassador Program (parent outreach) during calendar year 2019.
6. Acct. 4910: Miscellaneous Income is lower than anticipated. Expenses had been based on prior year experiences that were not repeated this year.
7. Acct. 4991: Grants Released from Temporarily Restricted are lower than anticipated because we used one-half of the Grand Victoria grant designated for October 2017 – September 2018 rather than the planned three-quarters. This resulted in \$11,250 in reduced income in this line item.
8. Acct. 5003: The Professional Development Coordinator line item is under spent due to the position remaining open for the period September 2017-June 2018. A planned hire for March was delayed and then did not work out. The Board decided to keep the position open until a new executive director was in place after the start of the new 2018-2019 fiscal year.
9. Acct. 5009: The Grants and Contracts Manager position was vacated in early May 2018. The work was then directed to a contractor.
10. Acct. 5010: The Outreach position was not filled this year. The plan to hire in March was changed to a contract with four individuals who started at the end of June. These positions are part of a Parent Engagement and Leadership program that was initiated in January 2018.
11. Acct. 5011: The Director of Operations was a new position that the Board created in March 2018.
12. Acct. 5005: The amount budgeted for Employee Benefits was originally \$43,119. It was reduced through a budget revision in December 2018 to the amount shown on the budget sheet. The revision was made to show actual expected expenses but was too aggressive and not an accurate projection of the employee benefits. Expenses also increased over the second half of the fiscal year due to a number of contributing factors including the addition of eye care and dental care insurances to the employee health benefits and more employees receiving life and disability benefits.

13. Acct. 5115 The Home Visiting expenses were anticipated to fall below budget. The program has been growing over the past two years and the amount shown for projected expenses aligned with allowable expenditures under the Collaboration's Contract with Easterseals and some consulting expenses with the Ounce of Prevention fund. We hold the line item to ensure that the budget allows for these expenses. The budget next year is aligned with the new contract with Easterseals and reduced expectations for program growth.
14. Acct. 5110: The Training Specialist line item is over the budgeted amount because the Collaboration utilized a consultant to lead the professional develop strategy from September 1, 2017, through June 30, 2018. As noted above, we planned to fill the position in March, a new hire started in May and then resigned shortly after beginning work.
15. Acct. 5130: This line item is lower than anticipated due to the Bookkeeper not requiring as many hours to complete her work.
16. Acct. 5140: As noted above, the outreach position had been planned as a staff position. Due to the development of a program around this position, four individuals were hired beginning in June on a contractual basis rather than as staff to pilot the project. The contract will end in September 2018 and the positions are planned to become staff positions after the completion of the pilot.
17. Acct. 5170: Donor development expenses are higher than budgeted because the contract with our consultant was expanded in early 2018 to accommodate increases in activity, an increase in the contractual rate which had been steady for a couple of years and the assumption of grant writing services in May.
18. Acct. 5175: Parent Support is a new program effort. We do not have a firm timeline for the development of the program over the course of 2017-2019. We hold this expense item to ensure appropriate revenue for it as the program grows.
19. Acct: 5215: Database Development was higher than budgeted because the contractor, Chapin Hall, had underspent their contract in the prior year due to a medical leave of one of their staff members assigned to the project. The amount was not known until after the budget was adopted by the Collaboration but the Board had been notified in June 2017 that there would be an increase in the contract expenses as Chapin Hall applied more staff time over the 2017-2018 fiscal year. Upon receipt of the May and June 2018 invoices, the amount of additional expense of \$17,765 was known. The Board will approve the final payment at its August 20, 2018 Board meeting.
20. Acct: 5220: Accounting/Audit was lower than budgeted because we utilized fewer services than anticipated as we transitioned to a new firm.
21. Acct. 5230: General consulting is significantly higher due to Board approval to hire Kittelman and Associates for the executive director search. This was an unanticipated expense.
22. Acct. 5245: We underspent this Computer/Tech Support account this year because we experienced few technical challenges and needs. We always budget some funds for this expense in case a problem arises with any of the equipment or online accounts.
23. Acct. 5250: We create a line item in our budget for legal fees each year with the hope that we will not need to use them.
24. Accts: 5275, 5280 and 5290: The Data Management, Web Development and Communications items are underspent because these activities were moved to a staff position, the Director of Operations.

25. Acct. 5285: Graphic design services were utilized slightly less than anticipated.
26. Acct. 5314: Volunteer Accident Insurance remained at the same rate as the prior year. We had anticipated an increase.
27. Acct. 5310 and 5312: Directors and Officers insurance and Workers Comp insurance also renewed with a lower increase than anticipated.
28. Acct. 5313: The Unemployment Insurance expense is budgeted to cover the contributions for the unemployment claims deposit and reserve deposit that are shown on our balance sheet to insure sufficient revenue to make these payments. The total revenue used for all payments was \$1,786.50 or 89.3% of the budgeted \$2,000.
29. Acct. 5511: Childcare expenses were lower than anticipated. These are difficult to project because we do not always know if parents will require child care during the parent meetings that we hold.
30. Acct. 5501: Service Charges reflect PayPal fees. These fees were significantly higher this year because more people made contributions, paid Symposium event fees and special event fees online than in the past.
31. Acct. 5504: Program food costs were lower than planned. Some of this was due to a reduced number of participants at training workshops at which we provide dinner and some of this is due to an effort to reduce the food costs for the Symposium.
32. Acct. 5505 and 5508: Office Supplies and Equipment costs ran lower than anticipated.
33. Acct. 5509: Payroll Processing was lower due in part to the open position for the Director of Early Learning for 10 months and the opening of the Grants and Contracts manager in May.
34. Acct. 6103: The expenses for Webhosting are low due to the Collaboration not receiving invoices, despite requests, from the webhosting contractor for one of our databases. We are discontinuing the use of the service for fiscal year 2018-2019.
35. Acct. 6201: Postage costs were not as high as anticipated.
36. Acct.: 6251: Printing costs were lower than expected for the Early Childhood Resource Directory. We anticipated an increase in the cost of paper. This increase did not occur.
37. Acct. 6252: Subscriptions and Dues are higher than budgeted due to the board request to subscribe to an online board development resource and to the board approved subscription to an online learning service.
38. Acct. 6290: The Collaboration increased its use of space at village hall and planned for a possible increase in rent.
39. Acct. 6291: Computer Hardware and Software did not hit the spending limit.
40. Acct. 6310: Travel is underspent due to the open staff position for 10 months and the executive director not charging the organization for local car travel. Additionally, staff did not travel for training. We always budget for this possibility but also look for training opportunities that are close by.
41. Acct. 6320: Some Staff Training was covered through sources other than Collaboration funds: e.g. Erikson Institute. Other staff training was expensed as a program expense because it was part of contracts for the Parenting Resource Program. Parents and other organization staff participated in the trainings also.
42. Acct. 6500: Agency Advertising costs less than anticipated. The organization is working to increase awareness of its activities and will continue to look for opportunities to increase its profile.

- 43. Acct. 6600: Special Event costs were coded to specific account line items like food, supplies, advertising through a special event class: 11. This enabled easier tracking of the costs. The one cost shown was for an expense that did not have a relevant line item: the karaoke D.J. for Karaoke4Kids.
- 44. Acct. 6900: We did not incur any uncategorized expenses during 2017-2018.
- 45. Acct. 4994: Unrealized gains on investment came from earnings on stock donations made into our Schwab account. The account was swept in early July.