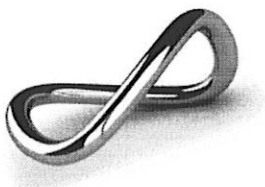


**REVIEWED  
FINANCIAL STATEMENTS**

**HAMBURG NATURAL HISTORY SOCIETY, INC.**

---

December 31, 2017 and 2016



**Barbara A. Hauser, CPA**

Certified Public Accountant and Consultant

**HAMBURG NATURAL HISTORY SOCIETY, INC.**  
**Hamburg, New York**

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# Barbara A. Hauser, CPA

## Certified Public Accountant and Consultant

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Phone 716-649-8605 Fax 716-649-7893

### INDEPENDENT ACCOUNTANT'S REVIEW REPORT

**To the Board of Directors  
Hamburg Natural History Society, Inc.**

I have reviewed the accompanying statement of financial position of Hamburg Natural History Society, Inc. (a non-profit corporation) as of December 31, 2017 and 2016 and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytic procedures to management's financial data and making inquiries of Hamburg Natural History Society's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

#### **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.

#### **Accountant's Responsibility**

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

#### **Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

#### **Supplementary Information**

The supplementary information included in Schedules 1 to 3 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the information and, accordingly, do not express an opinion on such information.



**BARBARA A. HAUSER, CPA**  
Hamburg, New York  
May 21, 2018

**STATEMENTS OF FINANCIAL POSITION**

December 31, 2017	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>ASSETS</b>				
Current Assets				
Cash	\$ 66,905	\$ —	\$ —	\$ 66,905
Prepaid Expenses	2,170	—	—	2,170
<b>Total Current Assets</b>	<b>69,075</b>	<b>—</b>	<b>—</b>	<b>69,075</b>
Property and Equipment	434,194	—	42,400	476,594
Other Assets				
Non Current Cash	—	31,284	35,848	67,132
<b>Total Other Assets</b>	<b>—</b>	<b>31,284</b>	<b>35,848</b>	<b>67,132</b>
<b>Total Assets</b>	<b>\$ 503,269</b>	<b>\$ 31,284</b>	<b>\$ 78,248</b>	<b>\$ 612,801</b>
<b>LIABILITIES AND NET ASSETS</b>				
Current Liabilities				
Deferred Membership Revenue	\$ 1,705	\$ —	\$ —	\$ 1,705
Accounts Payable	1,822	—	—	1,822
Accrued Expenses	1,183	—	—	1,183
<b>Total Current Liabilities/Total Liabilities</b>	<b>4,710</b>	<b>—</b>	<b>—</b>	<b>4,710</b>
Net Assets				
Unrestricted	498,559	—	—	498,559
Temporarily Restricted				
Building Fund	—	31,284	—	31,284
<b>Total Temporarily Restricted</b>	<b>—</b>	<b>31,284</b>	<b>—</b>	<b>31,284</b>
Permanently Restricted				
Land	—	—	42,400	42,400
Special Trust - Life Memberships	—	—	32,675	32,675
Special Trust - Endowment	—	—	3,173	3,173
<b>Total Permanently Restricted</b>	<b>—</b>	<b>—</b>	<b>78,248</b>	<b>78,248</b>
<b>Total Net Assets</b>	<b>498,559</b>	<b>31,284</b>	<b>78,248</b>	<b>608,091</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 503,269</b>	<b>\$ 31,284</b>	<b>\$ 78,248</b>	<b>\$ 612,801</b>

**STATEMENTS OF FINANCIAL POSITION**

December 31, 2016	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>ASSETS</b>				
Current Assets				
Cash	\$ 32,151	\$ —	\$ —	\$ 32,151
Prepaid Expenses	2,416	—	—	2,416
Inventory	8,188	—	—	8,188
<b>Total Current Assets</b>	<b>42,755</b>	<b>—</b>	<b>—</b>	<b>42,755</b>
Property and Equipment	442,153	—	42,400	484,553
Other Assets				
Non Current Cash	—	31,284	35,348	66,632
<b>Total Other Assets</b>	<b>—</b>	<b>31,284</b>	<b>35,348</b>	<b>66,632</b>
<b>Total Assets</b>	<b>\$ 484,908</b>	<b>\$ 31,284</b>	<b>\$ 77,748</b>	<b>\$ 593,940</b>
<b>LIABILITIES AND NET ASSETS</b>				
Current Liabilities				
Deferred Membership Revenue	\$ 2,920	\$ —	\$ —	\$ 2,920
Accounts Payable	1,264	—	—	1,264
Line of Credit Payable	794	—	—	794
Accrued Expenses	1,595	—	—	1,595
<b>Total Current Liabilities/Total Liabilities</b>	<b>6,573</b>	<b>—</b>	<b>—</b>	<b>6,573</b>
Net Assets				
Unrestricted	478,335	—	—	478,335
Temporarily Restricted				
Building Fund	—	31,284	—	31,284
<b>Total Temporarily Restricted</b>	<b>—</b>	<b>31,284</b>	<b>—</b>	<b>31,284</b>
Permanently Restricted				
Land	—	—	42,400	42,400
Special Trust - Life Memberships	—	—	32,175	32,175
Special Trust - Endowment	—	—	3,173	3,173
<b>Total Permanently Restricted</b>	<b>—</b>	<b>—</b>	<b>77,748</b>	<b>77,748</b>
<b>Total Net Assets</b>	<b>478,335</b>	<b>31,284</b>	<b>77,748</b>	<b>587,367</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 484,908</b>	<b>\$ 31,284</b>	<b>\$ 77,748</b>	<b>\$ 593,940</b>

**STATEMENTS OF ACTIVITIES**

Year Ended December 31, 2017	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>Support and Revenue</b>				
Donations	\$ 34,640	\$ —	\$ —	\$ 34,640
Memberships	45,762	—	500	46,262
Tours and Educational Events	78,806	—	—	78,806
Grants	97,920	—	—	97,920
Fundraising Events	11,140	—	—	11,140
Sale of Merchandise	13,600	—	—	13,600
Interest Income	71	—	—	71
Total Support and Revenue	281,939	—	500	282,439
<b>Expenses</b>				
Cost of Sales	9,218	—	—	9,218
Program Costs	186,392	—	—	186,392
Administrative Costs	52,583	—	—	52,583
Fund Raising Costs	13,522	—	—	13,522
Total Expenses	261,715	—	—	261,715
Change in Net Assets	20,224	—	500	20,724
Net Assets at Beginning of Year	478,335	31,284	77,748	587,367
Net Assets at End of Year	\$ 498,559	\$ 31,284	\$ 78,248	\$ 608,091

**STATEMENTS OF ACTIVITIES**

Year Ended December 31, 2016	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>Support and Revenue</b>				
Donations	\$ 11,286	\$ 200	\$ 100	\$ 11,586
Memberships	40,317	—	500	40,817
Tours and Educational Events	62,984	—	—	62,984
Grants	101,795	—	—	101,795
Fundraising Events	7,830	—	—	7,830
Sale of Merchandise	9,360	—	—	9,360
Interest Income	62	—	—	62
Miscellaneous Income	—	—	—	—
Released from Restrictions	11,732	(11,732)	—	—
<b>Total Support and Revenue</b>	<b>245,366</b>	<b>(11,532)</b>	<b>600</b>	<b>234,434</b>
<b>Expenses</b>				
Cost of Sales	5,456	—	—	5,456
Program Costs	155,675	—	—	155,675
Administrative Costs	51,690	—	—	51,690
Fund Raising Costs	11,379	—	—	11,379
<b>Total Expenses</b>	<b>224,200</b>	<b>—</b>	<b>—</b>	<b>224,200</b>
Change in Net Assets	21,166	(11,532)	600	10,234
Net Assets at Beginning of Year	457,169	42,816	77,148	577,133
Net Assets at End of Year	\$ 478,335	\$ 31,284	\$ 77,748	\$ 587,367

**STATEMENTS OF CASH FLOWS**

Years Ended December 31,	2017	2016
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in Net Assets	\$ 20,724	\$ 10,234
Reconciling Items from Increase in Net Assets to Net Cash Flows from Operating Activities		
Depreciation	7,959	16,748
Expensed Construction in Progress	—	11,732
Contributions Restricted for Long-term Purposes (Increase) Decrease in Operating Assets	(500)	(600)
Prepaid Expenses	246	(45)
Inventory	8,188	3,487
Increase (Decrease) in Operating Liabilities		
Deferred Membership Revenue	(1,215)	(255)
Accounts Payable	558	(1,991)
Accrued Expenses	(412)	(2,132)
Net Cash Flows from Operating Activities	35,548	37,178
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	—	—
Net Cash Flow from Investing Activities	—	—
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from Contributions Restricted for:		
Permanent Endowment	—	100
Life Memberships	500	500
Payments of Long-term Debt	—	(3,104)
Payments of Line of Credit	(794)	(7,878)
Net Cash Flows from Financing Activities	(294)	(10,382)
<b>INCREASE (DECREASE) IN CASH</b>	<b>35,254</b>	<b>26,796</b>
Cash - Beginning of Year	98,783	71,987
Cash - End of Year	\$ 134,037	\$ 98,783
Cash - Current	\$ 66,905	\$ 32,151
Cash - Non Current	67,132	66,632
Cash - End of Year	\$ 134,037	\$ 98,783
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
<i>Cash paid during the year for:</i>		
Interest	\$ 71	\$ 1,316

*Non Cash Investing Activities:*

*During 2017, the Organization received in kind, non cash donations of Google AdWords valued at \$23,990 and software valued at \$776. Donation Income and related expenses were recorded for \$24,766.*

*The large educational building is no longer deemed an ongoing project of that magnitude. The construction in progress of \$11,732 was expensed during 2016.*

SEE ACCOMPANYING NOTES AND INDEPENDENT ACCOUNTANT'S REVIEW REPORT



**HAMBURG NATURAL HISTORY SOCIETY, INC.**  
Hamburg, New York  
Years Ended December 31, 2017 and 2016

**NOTES TO FINANCIAL STATEMENTS**

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**Note 1 - Summary of Significant Accounting Policies**

**Organization**

Hamburg Natural History Society, Inc. (Society) is a non-profit corporation organized under the laws of the State of New York incorporated in 1993. Hamburg Natural History Society promotes the hands on study of natural sciences, including geology, astronomy and ecology through the operation of Penn Dixie Fossil Park and Nature Reserve, a world-class attraction for individuals of all ages and backgrounds. The centerpiece of Penn Dixie is a fossil quarry, a global geological treasure, which visitors are encouraged to collect and keep fossils from the shallow ocean environment that existed 380 million years ago. In addition, Penn Dixie features nature trails, a wetland area, and educational programming in ecology, astronomy, geology, and ornithology.

The Society is supported primarily through grants, donations, tours, educational events and memberships.

**Basis of Accounting**

The financial statements of Hamburg Natural History Society, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

**Basis of Presentation**

The Society 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.

**Tax Status**

The Society is a non-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The accounting standards on accounting for uncertainty in income taxes address the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Society may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from a tax position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for fiscal year December 31, 2017 and 2016.

The Society files its forms 990 in the U.S. federal jurisdiction and the office of the state's attorney general for the State of New York. The tax years ended 2014 and forward are subject to examination for both federal and state purposes, generally for three years after they were filed.

**Use of Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**Cash**

For purposes of the statements of cash flows, cash includes cash in banks and cash on hand.

**NOTES TO FINANCIAL STATEMENTS**

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

**Accounts Receivable**

Accounts receivable are stated at unpaid balances, less an allowance for uncollectible accounts. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on experience, third-party contracts, and other circumstances. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

**Inventories**

Inventories are stated at the lower of cost or market as determined by the first-in, first-out method. Inventories consist principally of books, species and shirts.

**Property and Equipment**

The Society capitalizes all expenditures for property and equipment in excess of \$1,000. Maintenance and repairs, as well as expenditures that do not significantly extend the life of the asset are charged to expense as incurred. Purchased property and equipment are carried at cost. Donated property and equipment are carried at the approximate fair value at the date of the donation. Depreciation is computed using the straight-line method over the estimates useful lives of the assets as follows:

Land Improvements	10 years
Building and Improvements	10 years
Fixtures and Equipment	5 years

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Society reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Society reclassifies temporarily restricted net assets to unrestricted net assets at that time.

**Deferred Membership Revenue**

Income from memberships are deferred and recognized over the periods to which the membership relates.

**Deferred Grant Revenue**

Income from grants is deferred and recognized over the periods the related expenses are incurred.

**Restricted and Unrestricted Support and Revenue**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

**HAMBURG NATURAL HISTORY SOCIETY, INC.**  
Hamburg, New York  
Years Ended December 31, 2017 and 2016

**NOTES TO FINANCIAL STATEMENTS**

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

**Expense Allocations**

The costs of providing 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.

**Contributed Services**

No amounts have been reflected in the financial statements for donated services. The Society generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Society with programs, campaign solicitations, and various committee assignments. Donated services are generally 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 Society. Volunteers are providing services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

**Note 2 - Reclassifications**

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements.

**Note 3 - Property and Equipment**

A summary of property and equipment is as follows:

December 31,	2017	2016
Land	\$ 455,998	\$ 455,998
Buildings	46,836	46,836
Land Improvements	189,165	189,165
Furniture and Equipment	32,545	32,545
	<b>724,544</b>	724,544
Less: Accumulated Depreciation	247,950	239,991
<b>Total Property and Equipment</b>	<b>\$ 476,594</b>	<b>\$ 484,553</b>

Upon dissolution of the Society, the original portion of land valued at \$42,400 shall revert in title to the Town of Hamburg.

Depreciation expense for the years ended December 31, 2017 and 2016 was \$7,959 and \$16,748.

**HAMBURG NATURAL HISTORY SOCIETY, INC.**  
**Hamburg, New York**  
**Years Ended December 31, 2017 and 2016**

**NOTES TO FINANCIAL STATEMENTS**

**Note 4 - Lines of Credit**

At December 31,	2017	2016
<i>Line of Credit – Bank</i>		
A line of credit of \$30,000 was closed during 2017. Advances on the credit line were payable on demand and carried an interest rate of 1.5% over prime. The credit line was secured by deposit accounts maintained at the lender. Interest expense for the years ended December 31, 2017 and 2016 was \$59 and \$1,223, respectively.	\$ —	\$ 794
<b>Total Line of Credit – Bank</b>	<b>\$ —</b>	<b>\$ 794</b>

**Note 5 - Grants**

A summary of revenue, deferred revenue, and accounts receivable relating to grants is as follows:

	Accounts Receivable Grants	Deferred Grant Revenue	Grant Revenue
<b>Year Ended December 31, 2017</b>			
Government			
Erie County ECCRAB	\$ —	\$ —	\$ 92,920
Town of Hamburg	—	—	5,000
Corporate and Foundation Grants	—	—	—
	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 97,920</b>

	Accounts Receivable Grants	Deferred Grant Revenue	Grant Revenue
<b>Year Ended December 31, 2016</b>			
Government			
Erie County ECCRAB	\$ —	\$ —	\$ 92,920
Town of Hamburg	—	—	5,000
Corporate and Foundation Grants	—	—	3,875
	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 101,795</b>

**HAMBURG NATURAL HISTORY SOCIETY, INC.**  
Hamburg, New York  
Years Ended December 31, 2017 and 2016

**NOTES TO FINANCIAL STATEMENTS**

**Note 6 - Endowment Fund**

Permanently restricted special trust net assets consist of donor restricted endowment fund assets to be held indefinitely. All of interest from these assets can be used to support the Society's general operating support. The organization has adopted an investment policy that attempts to conserve principal with an acceptable level of risk. Endowment assets are invested in cash.

Changes in endowment net assets are as follows:

Years Ended December 31,	2017	2016
Endowment Net Assets – Beginning of Year	\$ 35,348	\$ 34,748
Life Memberships	500	500
Donations	—	100
Endowment Net Assets – End of Year	\$ 35,848	\$ 35,348

**Note 7 - Employee Benefit Plans**

The Society maintains a tax-deferred annuity plan qualified under 403(b) of the Internal Revenue Code. The plan covers all eligible full-time employees of the Society. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code. The Society matches employee contributions. Plan expense was \$0 and \$1,822 for the years ended December 31, 2017 and 2016, respectively.

**Note 8 - Leases**

The Society leases office space under an operating lease that expired December 31, 2017. The lease for office space was not renewed at December 31, 2017 and the Society is leasing as a holdover tenant on a month-to-month basis. Rental expense for this lease consisted of \$7,403 and \$8,749 for the years ended December 31, 2017 and 2016, respectively.

The future minimum lease payments for these operating leases are as follows:

Year Ending December 31,	2019	2018
	\$ —	\$ —

**Note 9 - Concentration of Risks**

The Society receives approximately 33% of its total revenue from Erie County.

**HAMBURG NATURAL HISTORY SOCIETY, INC.**  
**Hamburg, New York**  
**Years Ended December 31, 2017 and 2016**

**NOTES TO FINANCIAL STATEMENTS**

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**Note 10-Commitments and Contingencies**

Financial awards from federal, state and local governmental entities in the form of grants are subject to audit. Such audits could result in claims against the Society for disallowed costs or noncompliance with grantor restrictions.

Funding of grants and donor-restricted contributions are contingent upon the Society's compliance with agreed upon terms particular to each grant, contract and/or donation. Non-compliance with the terms of these agreements may result in the return of funds, in whole or in part, to the funding source.

**Note 11- Subsequent Events**

The date to which events occurring after December 31, 2017, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosures is May 21, 2018, which is the date the financial statements were available to be issued.

## **SUPPLEMENTARY INFORMATION**

**SCHEDULES OF EXPENSES**

Years Ended December 31,	2017	2016
Cost of Sales		
Inventory - Beginning of Year	\$ 8,188	\$ 11,675
Purchases	1,030	1,969
	<u>9,218</u>	<u>13,644</u>
Inventory - End of Year	—	8,188
Total Cost of Sales	\$ 9,218	\$ 5,456



**SCHEDULES OF EXPENSES**

Year Ended December 31, 2017	Program	Administration	Fundraising	Total
Payroll Wages	\$ 82,136	\$ 32,956	\$ 7,240	\$ 122,332
Payroll Taxes	7,076	2,839	624	10,539
Employee Related Insurance	9,238	3,707	814	13,759
Employee Retirement Plan	—	—	—	—
	98,450	39,502	8,678	146,630
Depreciation	7,959	—	—	7,959
Educational Programming	29,633	—	—	29,633
Insurance	4,072	1,154	—	5,226
Interest Expense	—	71	—	71
Meeting Expenses	—	559	—	559
Newsletters and Membership Letters	5,036	—	—	5,036
NYS Charities Fee	—	125	—	125
Office Supplies and Equipment	—	3,168	—	3,168
Other Fund Raising Costs	—	—	4,406	4,406
Payroll Processing Fee	—	1,165	—	1,165
Professional Services	—	2,731	—	2,731
Promotion and Outreach	31,167	—	—	31,167
Rent of Office Space	4,971	1,994	438	7,403
Service Charges and Fees	3,139	260	—	3,399
Site Improvement	1,027	—	—	1,027
Telephone	—	1,664	—	1,664
Usage Fee	828	—	—	828
Vounteer Recruitment	110	—	—	110
Web Site	—	190	—	190
	\$ 186,392	\$ 52,583	\$ 13,522	\$ 252,497

**SCHEDULES OF EXPENSES**

Year Ended December 31, 2016	Program	Administration	Fundraising	Total
Payroll Wages	\$ 82,040	\$ 26,914	\$ 7,119	\$ 116,073
Payroll Taxes	7,215	2,367	626	10,208
Employee Related Insurance	4,495	1,474	390	6,359
Employee Retirement Plan	1,681	141	—	1,822
	95,431	30,896	8,135	134,462
Construction in Progress Expensed	11,732	—	—	11,732
Depreciation	16,748	—	—	16,748
Donation	—	—	—	—
Educational Programming	15,618	—	—	15,618
Insurance	4,407	1,114	—	5,521
Interest Expense	—	1,316	—	1,316
Meeting Expenses	—	244	—	244
Newsletters and Membership Letters	2,910	—	—	2,910
NYS Charities Fee	—	125	—	125
Office Supplies and Equipment	—	1,272	—	1,272
Other Fund Raising Costs	—	—	3,244	3,244
Payroll Processing Fee	—	1,516	—	1,516
Professional Membership	—	—	—	—
Professional Services	—	2,731	—	2,731
Promotion and Outreach	7,285	—	—	7,285
Rent of Office Space	—	8,749	—	8,749
Service Charges and Fees	—	1,584	—	1,584
Site Improvement	748	—	—	748
Telephone	—	2,143	—	2,143
Usage Fee	796	—	—	796
Volunteer Recruitment and Retention	—	—	—	—
	\$ 155,675	\$ 51,690	\$ 11,379	\$ 218,744