

**POTRERO HILL
NEIGHBORHOOD HOUSE, INC.
(A NON-PROFIT CORPORATION)
AUDITED FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED JUNE 30, 2021**

Tang & Lee, LLP
Certified Public Accountants

POTRERO HILL NEIGHBORHOOD HOUSE, INC.

(A NON-PROFIT CORPORATION)

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Potrero Hill Neighborhood House, Inc.
San Francisco, CA

Report on the Financial Statements

We have audited the accompanying financial statements of **POTRERO HILL NEIGHBORHOOD HOUSE, INC. (A NON-PROFIT CORPORATION)** which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, and cash flows for the year 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the 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 from 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 risk 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 assessing the appropriateness 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 Potrero Hill Neighborhood House, Inc. as of June 30, 2021, and its statement of activities and changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Potrero Hill Neighborhood House, Inc.'s June 30, 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 6, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The statement of functional expenses on pages 15 is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Tang & Lee, LLP

Burlingame, California
March 21, 2022

POTRERO HILL NEIGHBORHOOD HOUSE, INC
(A NON-PROFIT CORPORATION)
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2021

	Without Donor Restrictions	With Donor Restrictions	2021	2020
<u>ASSETS</u>				
Current Assets				
Cash	\$ 211,646	\$ 93	\$ 211,739	\$ 187,654
Grants receivable	93,473	-	93,473	72,882
Total current assets	305,119	93	305,212	260,536
Fixed Assets				
Building	1,786,409	-	1,786,409	1,786,409
Equipment	213,474	-	213,474	213,474
Improvement	109,990	-	109,990	109,990
Less: accumulated depreciation	(2,038,607)	-	(2,038,607)	(2,015,970)
Total fixed assets	71,266	-	71,266	93,903
Other Assets				
Loan charges	17,461	-	17,461	17,461
Less: accumulated amortization	(17,461)	-	(17,461)	(17,461)
Total other assets	-	-	-	-
TOTAL ASSETS	\$ 376,385	\$ 93	\$ 376,478	\$ 354,439
<u>LIABILITIES AND NET ASSETS</u>				
Current Liabilities				
Accounts payable	23,427	-	23,427	27,618
Line of credit from bank	45,575	-	45,575	46,686
Accrued payroll taxes and accrued expenses	23,423	-	23,423	31,479
Paycheck protection program loan	-	-	-	112,800
Advance from key employee	19,822	-	19,822	19,822
Deferred revenue	14,498	-	14,498	-
Total current liabilities	126,745	-	126,745	238,405
Long-Term Liabilities				
Note payable	350,000	-	350,000	350,000
Total long-term liabilities	350,000	-	350,000	350,000
Total liabilities	476,745	-	476,745	588,405
Net Assets				
Without donor restrictions	(100,360)	-	(100,360)	(261,110)
With donor restrictions	-	93	93	27,144
Total net assets	(100,360)	93	(100,267)	(233,966)
TOTAL LIABILITIES AND NET ASSETS	\$ 376,385	\$ 93	\$ 376,478	\$ 354,439

The accompanying notes are an integral part of these financial statements.

POTRERO HILL NEIGHBORHOOD HOUSE, INC
(A NON-PROFIT CORPORATION)
STATEMENT OF ACTIVITIES AND CHANGES OF NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2021

	Without Donor Restrictions	With Donor Restrictions	2021 Total	2020 Total
<u>SUPPORT AND REVENUES</u>				
Grants	\$ 697,341	\$ -	\$ 697,341	\$ 551,855
Foundation and Donations	65,200	-	65,200	12,640
Building use fees	181,232	-	181,232	251,248
Fundraising	71,200	-	71,200	57,000
Tax exempt income-PPP loan forgiven	112,800	-	112,800	-
Other income	7,298	-	7,298	1,410
Net assets released from restrictions	27,051	(27,051)	-	-
Total support and revenues	<u>1,162,122</u>	<u>(27,051)</u>	<u>1,135,071</u>	<u>874,153</u>
<u>EXPENSES</u>				
Program services	649,794	-	649,794	562,413
Management and general	245,034	-	245,034	240,400
Fundraising	106,544	-	106,544	123,404
Total expenses	<u>1,001,372</u>	<u>-</u>	<u>1,001,372</u>	<u>926,217</u>
CHANGES IN NET ASSETS	<u>160,750</u>	<u>(27,051)</u>	<u>133,699</u>	<u>(52,064)</u>
NET ASSETS, beginning of year	<u>(261,110)</u>	<u>27,144</u>	<u>(233,966)</u>	<u>(181,902)</u>
NET ASSETS, end of year	<u>\$ (100,360)</u>	<u>\$ 93</u>	<u>\$ (100,267)</u>	<u>\$ (233,966)</u>

The accompanying notes are an integral part of these financial statements.

POTRERO HILL NEIGHBORHOOD HOUSE, INC
(A NON-PROFIT CORPORATION)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>2021</u>	(Summarized) <u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase/(Decrease) in net assets	\$ 133,699	\$ (52,064)
Adjustments to reconcile the change in net assets to net cash provided (used) by operating activities:		
Depreciation & Amortization	22,637	37,808
(Increase) decrease in:		
Grants receivable	(20,591)	(8,037)
Other current assets	-	243
Loan charges	-	7,519
Increase (decrease) in:		
Accounts payable	(4,191)	(7,095)
Deferred revenue	14,498	-
Accrued payroll taxes and accrued expenses	<u>(8,056)</u>	<u>30,179</u>
Net cash provided (used) by operating activities	137,996	8,553
CASH FLOW FROM INVESTING ACTIVITIES	<u>-</u>	<u>-</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Cash overdraft	-	(5,702)
Increase (decrease) in line of credit from bank	(1,111)	27
Paycheck protection program loan	<u>(112,800)</u>	<u>112,800</u>
Net cash provided (used) by financing activities	(113,911)	107,125
NET INCREASE/(DECREASE) IN CASH	<u>24,085</u>	<u>115,678</u>
CASH		
Beginning of year	<u>187,654</u>	<u>71,976</u>
End of year	<u>\$ 211,739</u>	<u>\$ 187,654</u>
Cash paid for interests	<u>\$ 21,000</u>	<u>\$ 22,750</u>

The accompanying notes are an integral part of these financial statements.

POTRERO HILL NEIGHBORHOOD HOUSE, INC.
(A NON-PROFIT CORPORATION)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE A – NATURE OF ORGANIZATION

Organization

Potrero Hill Neighborhood House, Inc. (“the Organization”) was incorporated in 1956 pursuant to the General Non-Profit Corporation Law of the State of California. The Organization’s primary purpose is to provide substance abuse services, employment guidance, educational services after classes and summer camp activities to youngsters. Due to cost and budget analysis, the management and the Board have terminated social development program for handicapped and senior adults on March 31, 2018.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Presentation

The accompanying financial statements are prepared on the accrual basis of accounting, whereby expenditures are recorded when the liabilities are incurred and revenues are recorded when earned. The Organization prepares its financial statements to focus on the Organization as a whole and to present net assets and revenues, expenses, gains and losses classified based on the existence of imposed restrictions. In accordance to ASU 2016-14, net assets and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization’s management and the board of directors.

Net assets with donor restrictions: Net assets that are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Revenue Recognition

Donations of assets other than cash are recorded at their fair value. Donations of cash and other assets are recognized when the donor makes an unconditional promise to give to the

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Organization. Donations that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the donations are recognized. All other donor-restricted donations are reported as increases in net assets with donor restrictions depending on the nature of the restriction. When restrictions expire or are met by the Organization, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Grants received that require the Organization to perform services are recorded as income when the services are performed.

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 disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2020 Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net assets class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2020 from which the summarized information was derived.

Cash and Equivalents

Cash and equivalents consist of amounts held with banks, highly liquid money market funds and other short-term investments with original maturities of 90 days or less.

Fixed Assets

1) Land, Building and Improvements--The land and buildings located on DeHaro and Carolina streets were donated in October 1920 and January 1928, respectively. The fair value of these properties at the date of donation was not determined; therefore, the value

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of the properties- \$263,000- is based on the full cash value shown on the 1973-74 property assessment.

Since that time, improvements have been made from grants received from the City and County of San Francisco, as supplied by HUD and the Environment Commission.

2) Computers and Equipment

Equipment is depreciated over its estimated useful life on a straight-line basis and is charged to the related program activity.

In certain situations, the Organization acquires computers and other equipment utilizing specific grant funds. Such purchases are expensed upon acquisition. The effect of such expensing on the Organization's net assets is not material.

Depreciation is computed using the straight-line method over the estimated useful lives of these assets as follows:

	<u>Lives In Years</u>
Buildings and improvements	20
Equipment	5
Furniture	7

Loan Charges

A new loan was obtained on April 10, 2018. As a result, a new loan charge in the amount of \$17,461 is amortized over 23 months periods on a straight-line basis. As of June 30, 2021, the balance was fully amortized.

Functional Expense Allocations

The costs of providing program services of the Organization have been summarized on a functional basis. Certain costs, not directly attributable to a particular program, have been allocated among all other programs, general and support services based upon service statistics and estimates made by the Organization's management.

Employee Retirement Plan

The Organization has a 403(b) tax-deferred annuity retirement plan, which is funded by contributions from its employee. The Organization has no liability for the administration

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or payment of benefits of the plan and, accordingly, the present value of the related vested benefits is not reflected in these financial statements.

Income Tax Status and Accounting for Uncertain Tax Positions

The Organization is exempt from income tax under IRC section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Organization has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Organization has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

The Organization's tax returns are subject to examination by Federal taxing authorities for a period of three years from the date they are filed and a period of four years for California taxing authorities.

Fair Value Measurements

GAAP provide guidance on how fair value should be determined when financial statement elements are required to be measured at fair value. Valuation techniques are ranked in three levels depending on the degree of objectivity of the inputs used with each level:

Level 1 inputs - quoted prices in active markets for identical assets.

Level 2 inputs - quoted prices in active or inactive markets for the same or similar assets.

Level 3 inputs - estimates using best information available when there is little or no market.

The Organization is required to measure contributions at fair value in accordance with GAAP.

Subsequent Events

The management of the Organization has reviewed the results of operations and evaluated subsequent events for the period of time from its year ended June 30, 2021 through March 21, 2021, the date the financial statements were available to be issued.

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NOTE C – GRANTS RECEIVABLE FROM COST REIMBURSEMENT CONTRACTS

The Organization receives a substantial portion of its funds under several cost reimbursement contracts with government agencies. These contracts provide for the reimbursement of qualifying costs at either the time or the costs are incurred shortly thereafter. The amounts due under the cost reimbursement contracts at June 30, 2021 were \$93,473.

NOTE D – LOAN CHARGES

Loan charges were incurred when the Organization obtained a new loan. As of June 30, 2021, the loan charges were fully amortized.

NOTE E – LINE OF CREDIT FROM BANK

The Organization has secured a business line of credit of \$50,000 from Wells Fargo Bank. The Line of Credit is currently at a rate equal to 12.50% in annual interest rate. As of June 30, 2021, the total balance was \$45,575.

NOTE F – ADVANCE FROM KEY EMPLOYEE

This is an advance that the key employee, forgone to pay himself when the Organization faced difficulties over finance. As of June 30, 2021, this amount had reached to \$19,822, which has not yet been paid to that key employee.

NOTE G – DEFERRED REVENUE

On June 30, 2021, the Organization received rental income for July, 2021 in the amount of \$14,498 for 824 Carolina Street, the rental property. For period ending June 30, 2021, the balance was \$14,498.

NOTE H – NOTE PAYABLE

On April 10, 2018, the Organization has obtained an increase in short-term loan from a private trust, the total note amount is \$350,000. The note is secured by the deed of trust on property located at 824 Carolina Street, San Francisco, CA 94107 and, calls for a new monthly interest payment of \$1,750 only, starting from June 01, 2018 to May 01, 2020.

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The interest rate is at 6% per year, and the term of the loan is over 23 months. The principal and any accrued interest would be matured and paid in full on May 01, 2020. The principal and accrued interest has been extended month by month without specific maturity date.

The following is a schedule of interest payments after June 30, 2021:

<u>Year ending June 30,</u>	<u>Amount</u>
<u>2022</u>	<u>17,500</u>
Total	<u>\$ 17,500</u>

NOTE I – SIGNIFICANT GRANTORS AND CONCENTRATION OF RISK

During the year ended June 30, 2021, approximately 61% of revenues came from the local and state governmental agencies. The operation of these programs at present levels is dependent upon continued funding from the local governmental agencies. In addition, the Organization depends on the service provided for youth and adult under cost reimbursement contracts with governmental agencies (as described in Note C).

The Organization is potentially subject to the risk from concentration of government funding.

NOTE J– AVAILABILITY AND LIQUIDITY

This presentation is required by the newly adopted ASU 2016-14 which is effective for annual financial statements issued for fiscal years beginning after December 15, 2017. The following represents the Organization’s financial assets as of June 30, 2021:

Financial assets at year end:	
Cash	\$ 211,739
Grant receivable	<u>93,473</u>
Total financial assets	<u>305,212</u>
Less amounts not available to be used within one year:	
Net assets with donor restrictions	<u>93</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 305,119</u>

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The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses. As of June 30, 2021, the management believes that the Organization will be able to meet the current obligation.

NOTE K – CONTINGENT LIABILITIES

Conditions contained within the various contracts awarded to the Organization are subject to the funding agencies' criteria and regulations under which expenditures may be charged against and are subject to audits under such regulations and criteria. Occasionally, such audits may determine that certain costs incurred against the grants may not comply with established criteria that govern them. In such cases, the Organization could be held responsible for repayments to the funding agency for the costs or be subject to the reductions of future funding. Management does not anticipate any material questioned costs for the contracts and grants administered during the period.

NOTE L – LIQUIDITY ISSUE

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the Organization as a going concern due to liquidity issue. The Organization has sustained substantial decreasing net assets in recent years. Even though the Organization incurred a net income of \$133,699 for the year ended June 30, 2021, the Organization still has consistently encountered challenges in paying current obligations on time since the Organization's decreasing current ratio shows the potential inability of a company to pay back its debts. The factors have raised substantial doubt about the Organization's ability to continue as a going concern. Management believes that actions presently being taken such as seeking permanent loan at the affordable interest rate secured by the property and eliminating unsustainable program and working closely with the local agency, will possibly resolve the challenge for the coming year and provide the opportunity for the Organization to continue as a going concern.

NOTE M – FAIR VALUE MEASUREMENT

The Organization's assets and liabilities recorded at fair value have been categorized based upon a fair value hierarchy in accordance with FASB ASC 825-10-50. The following table presents information about the Organization's assets and liabilities measured at fair value as of June 30, 2021.

POTRERO HILL NEIGHBORHOOD HOUSE, INC.
(A NON-PROFIT CORPORATION)
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	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Balance as of June 30, 2021
Cash	\$211,739			\$211,739
Grants receivable	\$93,473			\$93,473
Fixed assets		\$71,266		\$71,266
Total	\$305,212	\$71,266	-0-	\$376,478
Accounts payable	\$23,427			\$23,427
Line of credit from bank	\$45,575			\$45,575
Payroll taxes and accrued expenses	\$23,423			\$23,423
Deferred revenue	\$14,498			\$14,498
Loan payable	\$369,822			\$369,822
Total	\$476,745	-0-	-0-	\$476,745

NOTE N – PAYCHECK PROTECTION PROGRAM LOAN

The Organization has applied Paycheck Protection Program (PPP) administered by Small Business Administration (SBA) of Federal government. The program is to provide economic relief to small businesses and non-profit entities adversely affected by the pandemic nationwide. On June 4, 2020, the Organization had received the relief in the amount of \$112,800 and has been using it for the operation. As such, the total amount of \$112,800 had been forgiven from the SBA on April 21, 2021.

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NOTES TO FINANCIAL STATEMENTS
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NOTE O – SUBSEQUENT EVENTS

The management of the Organization reviewed the results of operations and evaluated subsequent events for the period of time from its year end June 30, 2021 through March 21, 2022, the date the financial statements were available to be issued, and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

POTRERO HILL NEIGHBORHOOD HOUSE, INC
(A NON-PROFIT CORPORATION)
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Program Services</u>	<u>Management & General</u>	<u>Fundraising/ Facility</u>	<u>Total 2021</u>	<u>(Summarized) 2020</u>
Expenses:					
Salaries	500,550	79,692	17,093	597,335	516,769
Payroll taxes and benefits	<u>59,849</u>	<u>29,448</u>	<u>1,634</u>	<u>90,931</u>	<u>75,192</u>
Total payroll costs	560,399	109,140	18,727	688,266	591,961
Contractors	14,700	5,850	25,758	46,308	47,742
Programs	7,157	-	-	7,157	15,374
Nutritional meals	2,310	-	-	2,310	1,907
Transportation	3,000	38	-	3,038	1,032
Professional fees	14,339	40,301	-	54,640	53,235
Government fees and property taxes:	-	103	-	103	346
Insurance	-	25,741	-	25,741	20,493
Interest & other charges	-	-	-	-	22,750
Administrative expenses	2,740	8,672	509	11,921	18,104
Marketing and promotion	258	3,856	7,369	11,483	4,610
Utilities	-	-	30,470	30,470	28,833
Repairs and maintenances	4,540	-	14,993	19,533	12,146
Facility expenses	-	-	-	-	2,078
Depreciation and amortization	-	22,637	-	22,637	45,328
Equipment rental/purchase	-	-	3,274	3,274	11,014
Program supplies	8,591	3,867	4,864	17,322	7,233
Penalty	-	16,641	-	16,641	3,961
Client Awards/Stipends	10,760	-	-	10,760	23,270
Mortgage expenses	21,000	-	-	21,000	-
Uncollectable Funds	-	-	-	-	7,850
Other expenses	<u>-</u>	<u>8,188</u>	<u>580</u>	<u>8,768</u>	<u>6,950</u>
Total	<u>\$ 649,794</u>	<u>\$ 245,034</u>	<u>\$ 106,544</u>	<u>\$ 1,001,372</u>	<u>\$ 926,217</u>