

Literacy Alliance of Northeast Florida, Inc.

(a non-profit organization)

Jacksonville, Florida

Financial Statements

June 30, 2023 and 2022

Literacy Alliance of Northeast Florida, Inc.
(a non-profit organization)
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Literacy Alliance of Northeast Florida, Inc.
Jacksonville, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Literacy Alliance of Northeast Florida, Inc. (a non-profit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Literacy Alliance of Northeast Florida, Inc. as of June 30, 2023 and 2022, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Literacy Alliance of Northeast Florida, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Literacy Alliance of Northeast Florida, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Literacy Alliance of Northeast Florida, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Literacy Alliance of Northeast Florida, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Source and Expenditures of City Grant Funds on page 14 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management, 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.

Ralston : Company

December 13, 2023

Literacy Alliance of Northeast Florida, Inc.
(a non-profit organization)
Statements of Financial Position
June 30, 2023 and 2022

	<u>ASSETS</u>	
	<u>2023</u>	<u>2022</u>
Cash	\$ 492,181	\$ 525,979
Accounts receivable	96,510	37,397
Educational materials and supplies	10,227	20,005
Prepaid expenses	2,431	3,356
Property and equipment, net of accumulated depreciation of \$26,789 and \$25,597	<u>23,429</u>	<u>4,149</u>
Total assets	<u><u>\$ 624,778</u></u>	<u><u>\$ 590,886</u></u>
 <u>LIABILITIES AND NET ASSETS</u> 		
Liabilities		
Accrued liabilities	<u>\$ 3,441</u>	<u>\$ 3,793</u>
Total liabilities	<u>3,441</u>	<u>3,793</u>
Net assets		
Without donor restrictions	<u>621,337</u>	<u>587,093</u>
Total liabilities and net assets	<u><u>\$ 624,778</u></u>	<u><u>\$ 590,886</u></u>

The accompanying notes are an integral part of this statement.

Literacy Alliance of Northeast Florida, Inc.
(a non-profit organization)
Statements of Activities
For the years ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Changes in net assets without donor restrictions		
Public support and revenue		
Public support		
Contributions	\$ 246,709	\$ 224,322
Noncash contributions	3,328	10,622
City of Jacksonville	85,635	81,825
Florida Commission on Community Service	194,023	144,511
United Way of Jacksonville	66,750	40,938
Florida Department of Education	82,653	21,237
	<u>679,098</u>	<u>523,455</u>
Revenues		
Paycheck Protection Plan forgiveness	-	43,269
Fund raisers, net of costs	4,356	21,082
Florida State College at Jacksonville	800	6,100
Jacksonville Housing Association	11,000	-
Other services	1,785	1,800
Interest	62	70
	<u>18,003</u>	<u>72,321</u>
Total public support and revenue	<u>697,101</u>	<u>595,776</u>
Expenses		
Program service	558,941	452,084
Supporting service		
Management and general	86,949	67,320
Fund raising	16,967	14,266
	<u>662,857</u>	<u>533,670</u>
Total expenses	<u>662,857</u>	<u>533,670</u>
Increase in net assets without donor restrictions	34,244	62,106
Net assets, beginning of year	<u>587,093</u>	<u>524,987</u>
Net assets, end of year	<u>\$ 621,337</u>	<u>\$ 587,093</u>

The accompanying notes are an integral part of this statement.

Literacy Alliance of Northeast Florida, Inc.
(a non-profit organization)
Statement of Functional Expenses
For the year ended June 30, 2023

	Program Services	Supporting Services		Total Program and Supporting Services
		Mgmt. & General	Fund Raising	
Salaries	\$ 431,592	\$ 38,364	\$ 9,591	\$ 479,547
Payroll taxes	32,516	2,890	723	36,129
Employee benefits	9,301	827	206	10,334
Total salaries and related expenses	473,409	42,081	10,520	526,010
Rent	14,805	14,503	906	30,214
Supplies	20,061	7,165	1,433	28,658
Travel and transportation	10,959	3,914	783	15,655
Training and education	5,834	5,715	357	11,907
Technology	9,963	221	886	11,070
Professional fees	4,127	4,043	253	8,422
Insurance	5,340	1,526	763	7,629
Rental and maintenance of equipment	4,818	428	107	5,353
Printing and publications	1,853	1,815	113	3,781
Membership dues	2,240	800	160	3,200
Telephone	1,973	175	44	2,192
Conferences and conventions	86	1,203	430	1,719
Postage and shipping	69	25	5	99
Miscellaneous expenses	2,820	2,762	173	5,755
Total operating expenses	558,356	86,376	16,932	661,664
Depreciation	585	573	35	1,193
Total functional expenses	\$ 558,941	\$ 86,949	\$ 16,967	\$ 662,857

The accompanying notes are an integral part of this statement.

Literacy Alliance of Northeast Florida, Inc.
(a non-profit organization)
Statement of Functional Expenses
For the year ended June 30, 2022

	Program Services	Supporting Services		Total Program and Supporting Services
		Mgmt. & General	Fund Raising	
Salaries	\$ 335,453	\$ 29,818	\$ 7,455	\$ 372,726
Payroll taxes	25,717	2,286	571	28,574
Employee benefits	14,045	1,248	312	15,605
Total salaries and related expenses	375,215	33,352	8,338	416,905
Technology	24,681	548	2,194	27,423
Rent	8,871	8,690	543	18,104
Professional fees	4,806	4,708	294	9,808
Training and education	4,450	4,359	272	9,082
Travel and transportation	6,077	2,170	434	8,681
Supplies	5,536	1,977	395	7,909
Rental and maintenance of equipment	5,902	525	131	6,558
Insurance	4,332	1,238	619	6,189
Printing and publications	3,002	2,940	184	6,126
Membership dues	2,070	739	148	2,957
Telephone	1,668	148	37	1,853
Conferences and conventions	68	953	340	1,361
Postage and shipping	520	186	37	743
Miscellaneous expenses	4,032	3,950	247	8,229
Total operating expenses	451,229	66,484	14,214	531,928
Depreciation	854	836	52	1,742
Total functional expenses	\$ 452,084	\$ 67,320	\$ 14,266	\$ 533,670

The accompanying notes are an integral part of this statement.

Literacy Alliance of Northeast Florida, Inc.
(a non-profit organization)
Statements of Cash Flows
For the years ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Change in net assets	\$ 34,244	\$ 62,106
Adjustments to reconcile change in net assets to net cash used by operating activities		
Payroll Protection loan forgiveness	-	(43,269)
Depreciation	1,193	1,742
Change in accounts receivable	(59,113)	(11,261)
Change in educational materials and supplies	9,778	(3,036)
Change in prepaid expenses	924	5
Change in accrued payroll and payroll taxes	<u>(351)</u>	<u>(6,911)</u>
Net cash used by operating activities	<u>(13,325)</u>	<u>(624)</u>
Cash flows from financing activities		
Purchase of property and equipment	<u>(20,473)</u>	<u>(4,677)</u>
Net cash used by financing activities	<u>(20,473)</u>	<u>(4,677)</u>
Decrease in cash	(33,798)	(5,301)
Cash, beginning of year	<u>525,979</u>	<u>531,280</u>
Cash, end of year	<u>\$ 492,181</u>	<u>\$ 525,979</u>
<u>Supplemental Disclosure</u>		
Cash paid during the year for interest	<u>\$ -</u>	<u>\$ -</u>
Income taxes paid	<u>N/A</u>	<u>N/A</u>

The accompanying notes are an integral part of this statement.

Literacy Alliance of Northeast Florida, Inc.
(a non-profit organization)
Notes to the Financial Statements
June 30, 2023 and 2022

1. Nature of Entity

Organization

Literacy Alliance of Northeast Florida, Inc. is a non-profit organization located in the Northeast Florida area whose mission is to improve the self-sufficiency, economic mobility, and quality of life for adults through continuing education and literacy skill building with personalized, flexible, goals based tutoring, and small group instruction.

2. Summary of Significant Accounting Policies

The financial statements of Literacy Alliance of Northeast Florida, Inc. have been prepared on the accrual basis. The significant accounting policies followed are described below.

Basis of Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 958-205, *Not-for-Profit Entities, Presentation of Financial Statements*. The Organization has adopted the provisions of Accounting Standards Update (“ASU”) 2016-14: *Not-for-Profit-Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities*, which improves the current net asset classification and the related information presented in the financial statements and notes about the Organization’s liquidity, financial performance, and cash flows. Accordingly, the accounts of the Organization are reported in the following net asset categories:

Net Assets with Donor Restrictions – the part of net assets of the Organization that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Net Assets without Donor Restrictions – the part of net assets of the Organization that is not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Revenue Recognition

The Organization adopted the provisions of FASB ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. Results for reporting the years ending June 30, 2023 and 2022 are presented under FASB ASC Topic 606.

Literacy Alliance of Northeast Florida, Inc. receives substantially all of its grant and contract revenue from State and City agencies. It recognizes contract revenue either to the extent of reimbursable expenditures or on a pro-rata basis over the contract period. Revenue recognition depends on the contract.

Grants and Contracts Receivable

Grants and contracts receivable are stated at the amount management expects to collect from outstanding balances and considers them to be fully collectible; accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to the program when the determination is made.

Literacy Alliance of Northeast Florida, Inc.
(a non-profit organization)
Notes to the Financial Statements
June 30, 2023 and 2022

Educational Materials and Supplies

Educational materials are valued at the lower of cost or market, on a first-in, first-out basis.

Property and Equipment

The Organization capitalizes all expenditures in excess of \$500 for property and equipment at cost. Expenditures of less than \$500 are expensed. Ordinary repairs and maintenance are charged to expense when incurred. Contributed property and equipment are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Equipment is depreciated over estimated useful lives of five to ten years by the straight-line method.

Long-lived Assets

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate the carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are measured based on the fair value of the asset, and long-lived assets to be disposed of by sale are reported at the lower of the carrying amount or fair value less the cost to sell. Long-lived assets were measured for impairment and no adjustments were deemed necessary during the periods ended June 30, 2023 and 2022.

Contributions

Contributions received are recorded as with donor restriction or without donor restriction depending on the existence and/or nature of any donor restrictions. Contributions that are with restriction by the donor are reported as increases in net assets without restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. When a restriction expires, net assets with restriction are reclassified to without restriction and are reported in the Statements of Activities as net assets released from restriction.

The Organization has adopted Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (ASU 2020-07). The amendments in this update apply to nonprofit organizations that receive contributed nonfinancial assets. Contribution revenue may be presented in the financial statements using different terms for example, gifts, donations, grants, gifts-in-kind, donated services, or other terms. The amendments address presentation and disclosure of contributed nonfinancial assets. The term nonfinancial asset includes fixed assets such as land, buildings, and equipment, use of fixed assets or utilities, materials and supplies, intangible assets, services, and unconditional promises of those assets.

Donated Materials, Long-lived Assets, Facilities & Services

Donated materials are recorded as contributions at their estimated fair value at the date of donation. Long-lived assets or the use of facilities are recorded as contributions in the period received at fair value. Contribution of services are recognized in the financial statements if the services enhance or create nonfinancial assets or require specialized skills and are provided by individuals possessing those skills.

Literacy Alliance of Northeast Florida, Inc.
(a non-profit organization)
Notes to the Financial Statements
June 30, 2023 and 2022

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt instruments with original maturities of three months or less.

Income Tax

Literacy Alliance of Northeast Florida, Inc. is a tax-exempt organization as defined by section 501(c)(3) of the Internal Revenue Code; therefore, no provision for federal or state income taxes has been established.

For the years ended June 30, 2023 and 2022, there were no interest or penalties recorded or included in its financial statements. The Organization is no longer subject to U.S. federal income tax examinations by the tax authorities for years before June 30, 2021.

Expense Allocation

Allocation of functional expenses between program services and support services is determined on a percentage basis according to the nature and purpose of the expense.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Leases

The Organization is a lessee in a non-cancelable operating lease. If the contract provides the Organization the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. ROU assets are also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

Lease liabilities are initially and subsequently recognized based on the present value of their future lease payments. ROU assets for operating and finance leases are amortized on a straight-line basis over the lease term. For leases with lease payments that fluctuate over the lease term, the total lease costs are recognized on a straight-line basis over the lease term.

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less or below the Organization's capitalization threshold, for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on a straight-line basis. The Organization has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable.

Accounting Pronouncement Adopted

Effective July 01, 2022, the Organization adopted the provisions of FASB ASC Topic 842 (ASU 2016-02), *Leases*. ASC 842 requires that a lease liability and related right-of-use-asset representing the lessee's right to use or control the asset be recorded on the Statement of Financial Position upon the

Literacy Alliance of Northeast Florida, Inc.
(a non-profit organization)
Notes to the Financial Statements
June 30, 2023 and 2022

commencement of all leases, except for those with a lease term of twelve months or less or that are below the Organization’s capitalization threshold. Leases are classified as either finance leases or operating leases. The standard was adopted under a transition method, as of the date of adoption and elected to apply several of the available practical expedients, including:

- Carryover of historical lease determination and lease classifications conclusions
- Carryover of historical initial direct cost balance for existing leases
- Accounting for lease and non-lease components in contracts in which the Organization is a lessee as a single lease component

The Organization does not currently have any right-of-use-assets.

3. Liquidity and Availability of Funds

The Organization’s financial assets available for general expenditure that are without donor or other restrictions limiting their use, within one year of the statement of financial position date are as follows:

	<u>2023</u>	<u>2022</u>
Cash	\$ 492,181	\$ 525,979
Accounts receivable	<u>96,510</u>	<u>37,397</u>
Total financial assets as of year end	<u>\$ 588,691</u>	<u>\$ 563,376</u>
Total financial assets available to meet general expenditures within the next 12 months	<u>\$ 588,691</u>	<u>\$ 563,376</u>

As part of the Organization’s liquidity management, it has a policy to structure financial assets to be available as its general expenditures, liabilities, and other obligations come due.

4. Property and Equipment

Property and equipment consists principally of office furniture and equipment, which are depreciated over useful lives of five to ten years by the straight-line method.

5. Payroll Protection Program

On May 7, 2020 and March 3, 2021, the Organization received loan proceeds of \$38,690 and \$43,269, respectively, pursuant to the Paycheck Protection Program (“PPP”) under Division A, Title I of the CARES Act, which was enacted March 27, 2020. Funds from the loan may be forgiven by the Small Business Administration, provided the loan proceeds are used to pay qualifying expenses during a certain period of time such as payroll costs, rent, utilities, and mortgage interest. The Organization fully used the entire proceeds for qualifying expenses and the loan was forgiven in full in the year ended June 30, 2022, and was recognized as income in that period.

Literacy Alliance of Northeast Florida, Inc.
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Notes to the Financial Statements
June 30, 2023 and 2022

6. Lease Agreement

The Organization entered into a real property lease for one year, \$2,154 per month, plus user fees, originally expiring June 30, 2022. The lease was undated for one year, \$2,154 per month, plus user fees, expiring June 30, 2023. The lease is for its office location. The lease expired at June 30, 2023, and became a month-to-month lease.

7. Fundraisers

A detail of the net fund raising revenue for June 30, 2023 is as follows:

<u>Event</u>	<u>Gross Revenue</u>	<u>Direct Costs</u>	<u>Net</u>
Bold City Bee	\$ 11,486	\$ 7,130	\$ 4,356
	<u>\$ 11,486</u>	<u>\$ 7,130</u>	<u>\$ 4,356</u>

A detail of the net fund raising revenue for June 30, 2022 is as follows:

<u>Event</u>	<u>Gross Revenue</u>	<u>Direct Costs</u>	<u>Net</u>
Bold City Bee	\$ 25,070	\$ 3,988	\$ 21,082
	<u>\$ 25,070</u>	<u>\$ 3,988</u>	<u>\$ 21,082</u>

8. Concentration of Credit Risk

The Organization places its cash into FDIC insured financial institutions. At June 30, 2023, the cash balances were \$242,187 in excess of the balances, which were federally insured.

9. In-kind Donations

The Organization may receive equipment, reading material supplies, and professional services without payment or compensation. Contribution of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by an individual possessing those skills, and would typically need to be purchased when not provided by donation, are recorded. The value of such services is ascertainable and meets the requirements of FASB ASC 958-605-25-16, and is reflected in the accompanying financial statements as revenue and expenses. Materials and other noncash donations are recorded at cost or estimated fair value determined at the date of donation.

Various volunteers have made contributions of their time to the Organization, which do not meet the above criteria. The value of this contributed time is not reflected in these financial statements since there is no objective measurement or valuation of these services.

Literacy Alliance of Northeast Florida, Inc.
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Notes to the Financial Statements
June 30, 2023 and 2022

Total in-kind donations included in the accompanying financial statements in accordance with ASC 958-605-25-16, were as follows:

	<u>2023</u>	<u>2022</u>
Special event and other supplies	\$ 2,865	\$ -
Small equipment	-	8,625
Reading material supplies	<u>463</u>	<u>1,997</u>
Total in-kind donations	<u>\$ 3,328</u>	<u>\$ 10,622</u>

10. Subsequent Events

Subsequent events were evaluated through December 13, 2023, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

Literacy Alliance of Northeast Florida, Inc.
(a non-profit organization)
Per Ordinance Code Chapter 118.205(e)
For the year ended June 30, 2023

CITY OF JACKSONVILLE PUBLIC SERVICE GRANT FOR FISCAL YEAR 2022 / 2023

<u>Receipt from City Funds</u>	City FY 2022 - 2023 <u>Grant #1</u>	City FY 2021 - 2022 <u>Grant #2</u>
Amount of award	\$ 84,151	\$ 77,858
Actual funds received from city in last audit period	-	55,920
Actual amount received this period	<u>72,450</u>	<u>21,938</u>
Amount remaining to be distributed	<u><u>\$ 11,701</u></u>	<u><u>\$ -</u></u>

Expenditures of City Funds

City FY 2022-2023 Grant Jax Reads Low Income - \$84,151

<u>Item</u>	<u>Budgeted</u>	Actual 10/1/2022 - <u>6/30/2023</u>	Actual 7/1/2023 - <u>9/30/2023</u>	<u>Total Actual</u>	<u>Remaining Balance</u>
Client educatio	\$ 5,651	\$ 5,114	\$ -	\$ 5,114	\$ 537
Rent	3,000	3,000	-	3,000	-
Compensation	<u>75,500</u>	<u>64,336</u>	<u>-</u>	<u>64,336</u>	<u>11,164</u>
Total	<u><u>\$ 84,151</u></u>	<u><u>\$ 72,450</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 72,450</u></u>	<u><u>\$ 11,701</u></u>

City FY 2021-2022 Grant Jax Reads Low Income - \$77,858

<u>Item</u>	<u>Budgeted</u>	Actual 10/1/2021 - <u>6/30/2022</u>	Actual 7/1/2022 - <u>9/30/2022</u>	<u>Total Actual</u>	<u>Remaining Balance</u>
Compensation	\$ 77,858	\$ 61,300	\$ 16,558	\$ 77,858	\$ -
Total	<u><u>\$ 77,858</u></u>	<u><u>\$ 61,300</u></u>	<u><u>\$ 16,558</u></u>	<u><u>\$ 77,858</u></u>	<u><u>\$ -</u></u>