

MILTON MATTHEWS FOUNDATION, INC.

**GRANT AUDIT
JANUARY 2023**

OFFICE OF AUDITS AND INVESTIGATIONS
Prince George's County
Largo, Maryland

TABLE OF CONTENTS

	<u>PAGE</u>
Letter of Transmittal	
Executive Summary.....	2
Grant Audit Report.....	3
Audit Recommendations.....	11
Statement of Activities.....	13



THE PRINCE GEORGE'S COUNTY GOVERNMENT

Office of Audits and Investigations

January 2023

The County Council and County Executive
of Prince George's County, Maryland

Council Resolution 51-1991, adopted June 25, 1991, requires the Office of Audits and Investigations (A&I) to perform random financial audits of grants and transfer payments appropriated in the Non-Departmental section of the County's Approved Annual Current Expense Budget.

We have examined the books and records of

MILTON MATTHEWS FOUNDATION, INC.,

for the period July 1, 2019, through June 30, 2020. Our examination included such tests of the accounting records and such other auditing procedures, as we considered necessary under the circumstances.

We noted several matters involving the Prince George's County grant to Milton Matthews Foundation, Inc. that led us to question whether County grant funds were used for their intended purpose. Based upon the extent of the findings outlined in this report, we recommend the discontinuance of County grant funding to Milton Matthews Foundation, Inc. at this time.

This report, in our opinion, fulfills the requirements of Council Resolution 51-1991 to perform random financial audits of grants and transfer payments made pursuant to the Non-Departmental section of the Prince George's County, Maryland, Fiscal Year 2020 Approved Operating Budget.

A handwritten signature in black ink, appearing to read "Turkessa Green".

Turkessa Green, CPA, CIA, CISA
County Auditor

A handwritten signature in black ink, appearing to read "Sylvia Singleton".

Sylvia Singleton, CIA, CFE, CICA
Audit Manager

Executive Summary

Milton Matthews Foundation, Inc. (“MMF”) received a total of \$35,000 of grant funds from the Prince George’s County Government (the “County”) between July 2018 and June 2020. During our audit we noted several matters involving the grant funding provided to Milton Matthews Foundation, Inc. that are cause for concern. Based upon the extent of the findings outlined in this report, we recommend the discontinuance of County grant funding to Milton Matthews Foundation, Inc. at this time. A summary of these issues is provided below, and further details can be found in the following report.

- Milton Matthews Foundation, Inc. Board of Directors did not provide adequate board oversight with respect to having an adequate number of board members, conducting an adequate number of board meetings, documenting board meetings in a timely manner and ensuring that compensation made to board members who served in the capacity of executive management was approved by the Board.
- Milton Matthews Foundation, Inc. lacks sound accounting and internal controls to include segregating key financial duties, establishing/adherence to written policies and procedures, maintaining appropriate documentation, ensuring organizational resources are not utilized for personal use and preparing/maintaining timely, complete and accurate financial reports.
- Milton Matthews Foundation, Inc. was not in compliance with Federal and State government regulations. The specifics of this non-compliance are as follows:
 - Did not maintain registration in accordance with the Maryland Solicitations Act; and,
 - Did not issue and file the correct 1099-NEC forms for tax year 2020, in accordance with Internal Revenue Service (IRS) guidelines, to report non-employee compensation in excess of \$600.
- Milton Matthews Foundation, Inc. Board of Directors were not independent or unrelated. More than half of the Board of Directors, including the Chair and Treasurer, held key executive leadership roles in the organization, and half of the Board members are related as husband and wife. The Treasurer of the Board voted on a compensation decision where she personally benefitted from, creating a potential conflict of interest.
- Milton Matthews Foundation, Inc. utilized organizational funds to pay for insurance coverage of a personal vehicle.

MILTON MATTHEWS FOUNDATION, INC.,

The Milton Matthews Foundation, Inc. is a registered non-profit 501(c)(3) organization, that provides training and development programs with a goal of assisting men and women who are homeless, to become sober, reunite with their families, train for employment, and begin a life filled with hope and a future.

Milton Matthews Foundation (The Foundation/MMF) was originally founded and created by a small group of volunteers in 1991 who wished to furnish homeless resource services to men living in under-resourced Prince George's County neighborhoods. The Foundation serves to rebuild lives through training, counseling, education, and empowerment. The Milton Matthews Foundation Inc. was incorporated on April 11, 1996, under the Corporations and Associations Article within the State of Maryland as a Nonstock Corporation. The Foundation now mobilizes a variety of community resources to provide homeless residents with nutritional options, social-emotional development, and anti-drug use educational mentoring. Later, in 2000, the Back to Basics Church, an umbrella of the Foundation, was established to serve the spiritual needs of the homeless.

The mission of the corporation is to connect, to engage, to refocus, and to inspire homeless persons to transform their personal lives, and thereby to inhabit a positive value space within the larger community. Its mission serves to empower the homeless community to adopt the proper civic attitude to work with others, and to succeed in becoming home secure, through professional skills training, anti-substance abuse mentoring, and theatre arts.

The MMF intends to accomplish its mission to bring an end to local homelessness and drug addiction one person at a time by:

- Exercising a 3-fold process of complete personal transformation through Salvation, Renewal and Productivity;
- Providing anti-drug use oversight mentorship through direct spiritual counseling, education, job training, and self-empowerment sessions;
- Addressing the immediate needs of the homeless by providing food and clothing while incorporating faith-based teachings for spiritual growth and development;
- Fostering a family-centered environment to create a sense of belonging and ownership;
- Working to identify individual gifts and talents that can be used to build Character and Purpose, thereby enabling the homeless to become totally self-sufficient;
- Centering its charitable efforts by continually recognizing the dignity of humanity.

The vision of the corporation is that all homeless persons can live as an educated, financially stable, and healthy community.

MMF is governed by a Board of Directors, some of whom serve with compensation. The majority of the Board also serve in senior management roles and are responsible for managing the day-to-day business of the organization and has the authority to establish and execute any policies. MMF is managed by the Chairman of the Board, who also serves as the Chief Executive Officer (CEO) of the Foundation, and his wife, who serves in a dual capacity, as Treasurer of the Board and as the Chief Financial Officer (CFO).

MMF also employs an Operations Manager who is also a Board Member, and three other staff, multiple volunteers and an external Tax Advisor, who maintains the financial records and prepares tax forms and financial reports for the organization. A current overview of MMF's organizational structure is shown in Figure 1 below.



Figure 1: Auditor Generated

The Prince George's County Government (the "County") awarded Matthew Milton Foundation, Inc., one (1) grant in the amount of \$35,000 in County Fiscal Year 2020. The award was issued in October 2019 and expended in Calendar Year 2020.

Stadium Impact Area Mitigation Funds (SIAMF) are allocated to nonprofit, charitable, civic, cultural or public organizations impacted by FedEx Field events. Organizations must be located in or provide services within the Stadium Impact Area. These grants are awarded through a formal application process.

This grant was awarded to MMF to fund transportation and programmatic costs in support of their core program functions. MMF also receives donations, and in-kind contributions from businesses, corporations, other 501(c)(3) nonprofit organizations, local community members, and local government.

OBJECTIVE, SCOPE AND METHODOLOGY

The objectives of our audit were to: (a) assess the adequacy of the system of internal and management controls over grant funds received and expended; (b) assess whether grant related transactions occurred in a manner consistent with MMF's grant request application and other generally accepted business practices; and (c) identify factors inhibiting satisfactory performance in these areas and make recommendations to protect the County's interest concerning the grant funds.

The scope included all transactions related to the receipt and disbursement of the total grant funds received from July 1, 2019, through June 30, 2020 (a total of \$35,000). Grant funds disbursed to the organization in County FY 2021 was transferred to a special holding account and was outside of the scope of this review.

The criteria used to evaluate the audit evidence gathered included:

- The grant applications submitted by Milton Matthews Foundation, Inc.;
- Milton Matthews Foundation, Inc. Bylaws;
- The United States General Accountability Office Standards for Internal Control publication ([GAO-14-704G](#)) (09/14);
- [Maryland Standards for Excellence: An Ethics and Accountability Code for the Nonprofit Sector](#); and,
- Relevant Internal Revenue Code (IRC)/Internal Revenue Service (IRS) guidelines.

The audit included interviews/inquiry with key personnel of MMF and detailed tests including:

- An examination of the organization's monthly bank statements;
- A review of the organization's cash receipts and disbursements documentation;
- A review of the organization's Federal Form 990 return for 2019; and,
- A review of available minutes for meetings held by the Board of Directors.

MMF operates and reports on a calendar year, however our examination was conducted on a fiscal year basis. For report purposes, the attached Statement of Activities (Schedule 1), will be presented on a calendar year consistent with MMF operations. The Statement of Activities shows the financial activities of the organization for the periods ending December 31, 2019, and December 31, 2020. The statement was generated based upon a review and analysis of MMF's bank statements and submitted documentation, along with audit fieldwork responses from MMF representatives.

We examined the books and records maintained by Milton Matthews Foundation, Inc. and its subsidiary Back to Basics Church and included tests of the accounting records and other auditing procedures, as we determined necessary. Our examination included review of expenditures and supporting documentation to ensure that payment amounts were properly approved and corresponded to relevant invoices/receipts. The results of our findings are outlined below.

FINDINGS, COMMENTS AND RECOMMENDATIONS

INTERNAL CONTROLS AND THE CONTROL ENVIRONMENT

An organization's control environment should establish the overall tone, awareness, and actions of the board of Executive Directors, management, and staff, concerning the importance of internal controls and its role in the organization. In an organization with a good internal control environment, responsibilities are clearly defined, and authority is assigned to specific individuals to permit identification of whether persons are acting within the scope of their authority.

Auditing standards define internal controls as a process designed to provide reasonable assurance that entity objectives will be achieved, including the objectives of reliable financial reporting, compliance with applicable laws, and the effectiveness and efficiency of the organization's service delivery processes. The primary function of internal controls is to provide assurance that errors and irregularities may be discovered with reasonable promptness.

According to the Standards for Excellence: An Ethics and Accountability Code for the Nonprofit Sector ("Standards for Excellence"), nonprofits should have sound financial and operational systems in place and should ensure that accurate records are kept. The organization's financial and non-financial resources must be used in furtherance of tax-exempt purposes. Organizations should conduct periodic reviews to address accuracy and transparency of financial and operational reports, and safeguards to protect the integrity of the reporting systems.

FINDING 1: Lack of Adequate Organizational Oversight

Milton Matthews Foundation, Inc. is a small organization that has its day-to-day operational and financial decisions made primarily by two (2) of the related founders of the organization, who serve in multiple capacities both on the Board of Directors and in Executive Leadership. With this structure in place, it is imperative that the organization has an active, impartial, and full complement of Board Members in place to ensure organizational and financial decisions are made with adequate oversight and approval. Review of board meeting minutes, bylaws, and discussions with key personnel revealed the following areas of concern:

- i. **The organization had an insufficient number of board members to fulfill its responsibilities:** During the audit period, the Board of Directors consisted of four (4) members, two (2) of whom are related (husband and wife) and who serve as the Chair and Treasurer. One (1) At-Large Board Member announced their resignation in January 2020.
- ii. **The Board conducted an insufficient number of board meetings:** During a review of the board meeting minutes we noted that the Board conducted a total of two (2) meetings during Fiscal Year 2020. As such, the organization did not meet a minimum of four (4) times a year, as recommended by The Standards for Excellence and stipulated in their By-laws. Furthermore, the minutes did not address the organization's operations and financial related topics (i.e., review and approval of transactions, or program objectives) which are typically discussed during formal board meetings.

The meeting minutes for one (1) of the meetings was dated a year after the meeting was said to have taken place.

iii. **Board Member Compensation:** We noted the following instances where Board members, who are serving in the capacity of Senior Management, were compensated in 2020:

- a. The Chair of the Board/Chief Executive Officer (CEO) was compensated \$1,080 prior to March 25, 2020, when the Board of Directors approved compensation for parsonage expenses.
- b. No documentation to support the Board review and approval of compensation made to the Chair/CEO's spouse, who is the Treasurer/Chief Financial Officer (CFO). Per review of the organization's FY 2020 check registers, we noted that payments were made to the Treasurer/CFO of \$4,000 from July to August of 2020.
- c. Per the March 25, 2020, Special Board of Directors meeting minutes, we noted that the new at-large Board Member, Donna S. Daniels (nee Sandiford) also serves in the capacity of Executive Management, as the Manager of Operations for the Foundation. A review of the check registers for FY 2020 indicated that Ms. Daniels (nee Sandiford) was compensated \$5,200 from January – February 2020.

The Board of Directors have the fundamental responsibility to provide oversight and accountability for the organization. Non-profits that fail to adhere to good governance principles may be at risk of poor management, wastefulness of resources, and public mistrust.

FINDING 2: Lack of Adequate Written Policies and Procedures

A&I requested all written policies and procedures pertaining to the accounting and operational practices within the organization. However, the organization did not have any written policies and procedures in place at the time of our request to address these fundamental areas. Subsequent to our audit request, the organization generated a formal standard operating procedure for fiscal flow of control policy. The document generated is for year ended December 2022, which is outside the scope of our audit, and does not adequately address all areas of the significant components of the organization's financial management system (i.e. bank reconciliations, payroll, etc.). Additionally, there was no evidence of Board approval for the document provided.

The Standards for Excellence stipulate that a nonprofit should have written financial policies that are adequate for the size and complexity of the organization. A nonprofit should also have written, board-approved personnel policies and procedures that govern the work, actions, and safety of all employees and volunteers of the organization, and written, board-approved administrative policies that are periodically reviewed by the board.

A lack of written policies and procedures may result in staff taking varying approaches based on personal preferences, which can lead to organizational inconsistency and inefficiency. Without written procedures, the continuity of an activity may be threatened if there is unexpected staff/vendor/volunteer turnover and the introduction of new staff/volunteers to an unfamiliar activity. Written procedures protect the organization from unplanned interruptions in that activity. Further, it establishes proper procedural guidelines to abide by, which lends to the integrity of the process, and serves to reduce risks. Finally, written

procedures serve to reinforce management's objectives for the activity and to ensure that these objectives are consistently considered.

FINDING 3: Inadequate Accounting Procedures

During audit fieldwork, we requested all financial reports utilized by the organization (e.g., statement of activities, statement of financial position, bank reconciliations) that would illustrate an accurate accounting of the grant-related financial transactions that occurred during the audit period. In response, the organization provided a profit and loss statement, bank statements, and a summary of transactions report for the period under audit. A review of the provided documents along with conversations with both the Chief Financial Officer (CFO)/Treasurer and the external Tax Advisor revealed the following:

- i. **Failure to provide financial reports and supplemental information at all or in a timely manner** - On February 10, 2022, A&I staff requested copies of the organization's Statement of Financial Position and Statement of Activities for Calendar Year 2019-2020. However, the documentation was not received until April 11, 2022, primarily due to the use of an accounting system that was unable to provide the requested information as a result of a technical glitch. Additionally, we requested copies of bank reconciliations, check registers and copies of voided checks, however, they are not being maintained by the organization.
- ii. **Failure to record financial transactions in a timely manner** – The Chief Financial Officer (CFO)/Treasurer, who is responsible for keeping full and accurate records and accounts in books belonging to the Foundation, does not have access to the accounting system in use by the organization for recordkeeping purposes (AccPac), and does not record any financial transactions for the organization on a regular basis. Instead, in order to produce financial reports, the external Tax Advisor records transactions for the organization in the accounting system based on what is on the bank statements, on a quarterly basis.
- iii. **Duplicate Transactions** - We noted 28 transactions that were duplicated in the financial records and were not reviewed/adjusted by the organization.
- iv. **Missing Expense Transactions** -
 - a. A comparison of the organization's supplemental financial report (i.e., summary of transactions report) and provided bank statements revealed three (3) missing/unrecorded transactions for FY 2020.
 - b. The CFO has custody of all of the organizations check books, however no check registers and records of voids are being maintained by the organization.

The lack of an adequate accounting system could create an environment where recordkeeping and financial reporting is vulnerable to gross inaccuracies. The organization is operating without really knowing the true balance in their account which causes overdraft fees to be incurred. Any one of the above observed occurrences can result in the potential to produce financial statements that are unreliable. Sound accounting practices would suggest that there be a system and processes in place that would support basic accounting functions such as bank reconciliations, the input of all financial transactions, and the production of detail and summary financial reports.

Inappropriate operating practices may lead to opportunities for theft and/or the discontinuance of County funding.

As a result of a lack of an adequate accounting system, we had to implement alternative audit procedures that consisted of an analysis of the organization's bank statements and submitted inquiries of the organization's representatives, to provide a representation of the organization's financial activities to facilitate our audit procedures.

FINDING 4: Non-compliance with Federal and State Government Regulations

During our review, we assessed whether the organization's operations were conducted in accordance with applicable laws, regulations, and policies. We identified the following issues:

- i. **Non-compliance with the Maryland Solicitations Act** – The Maryland Solicitations Act requires a charitable organization that solicits charitable contributions in the state, or has charitable contributions solicited on its behalf in the state, to register and receive a registration letter from the Secretary of State prior to soliciting. While MMF is registered with the State, A&I noted that as of September 2022, the organization was not in compliance with the Maryland Solicitations Act due to its failure to submit the information required to maintain its registration.
- ii. **Failure to issue and file IRS Form W-2/1099-NEC for Chief Financial Officer (CFO)/Treasurer** - The organization failed to issue and file Internal Revenue Service (IRS) Form W-2 or 1099-NEC for compensation in the amount of \$4,000 paid to the CFO/Treasurer in accordance with IRS regulations for tax year 2020. Instead, amounts paid to the individual were expensed to her spouse, who is the Board Chair/CEO, and included within IRS Form 990-EZ Part IV compensation reporting under the Chair/CEO's parsonage allowance.

Failure to adhere to the [Maryland Solicitations Act](#) could subject the organization and its designated representative to investigation and on conviction of a misdemeanor, penalties such as imprisonment and/or a fine not exceeding \$5,000, depending on the severity of the violation. Furthermore, a charitable organization that fails to submit the information necessary to renew its registration will be subject to a late fee of \$25 per month or part of a month in addition to the registration fee required at the time of renewal.

Failure to submit required forms to the IRS could subject the organization to late filing [penalties of \\$260 per return, or \\$530 per return for intentional disregard.](#)

Non-compliance with the rules as outlined in the Prince George's County Grant Application may affect future requests for grant funds.

FINDING 5: Lack of Segregation, Independence and Potential Conflict of Interest

During review of Milton Matthews Foundation's organizational structure, written board meeting minutes, and discussions with key personnel regarding their duties and responsibilities, we have determined that a lack of segregation of duties, independence, and potential conflict of interest exists in the following instances:

- i. Three (3) of the four (4) Board members in 2020 serve in the capacity of Executive Leadership for the Foundation and its subsidiary Back to Basics Church, and hold key management positions:
 - a. The Board Chair is the Chief Executive Officer (CEO);
 - b. The Treasurer is the Chief Financial Officer (CFO); and,
 - c. The Board Member at Large is the Operations Manager.
- ii. Two (2) of the founders of the organization are related (husband and wife), and together they represent 50% of the Board of Directors in 2020, serving as both Chair and Treasurer and in the capacity of Executive Leadership.
- iii. The organization's financial staff does not prepare or review financial data in AccPac for accuracy and completeness as it pertains to booking revenues and expenses and producing financial statements. Instead, the organization relies solely on the external Tax Advisor to categorize the income and expenses based on what is on the bank statements, prepare journal entries in the financial system (AccPac) and produce financial statements on a quarterly basis. The external Tax Advisor prepares unaudited Financial Statements and IRS Form 990/MD-1 Form, and other semi-annual/annual reports for the organization.
- iv. The Special Board Meeting held in March 2020 for the purpose of "discussing a future parsonage allowance to the pastor of Back-to-Basics Church Ministries," shows that while the Board Chair/Chief Executive Officer (CEO)/Pastor recused himself from the meeting, his wife, who serves in a dual capacity as both the Treasurer of the Board and the CFO for the organization did not do so. The Treasurer/CFO participated in the motion and voted to provide a parsonage allowance of \$2,000 per month to the Board Chair/CEO/Pastor, with whom she resides. As such, she personally benefitted from the action taken by the Board in her capacity as a voting Board member, thus creating a conflict of interest.

The United States General Accountability Office Standards for Internal Control publication provides guidance to organizations as it relates to segregation of duties concerns. It states that Management should consider "segregation of duties in designing control activity responsibilities so that incompatible duties are segregated" and, where such segregation is not practical, management should design "alternative control activities to address the risk."

The Board is the first line of defense against fraud and abuse. A conflict of interest arises within the Board whenever the personal or professional interests of a board member are potentially at odds with the best interests of the nonprofit. As such, these instances can impair objective decision making. It should be noted that while related parties serving on the board is not illegal, it is a better practice to avoid or minimize these instances. These practices may result in public misunderstanding and loss of public confidence due to potentially bias decisions. Because public confidence is important to most nonprofits, boards should take steps to avoid even the appearance of impropriety. The Internal Revenue Service (IRS) reviews the board composition of charities to determine whether the board represents a broad public interest, and to identify the potential for insider transactions that could result in misuse of charitable assets.

FINDING 6: Personal Use of Organizational Funds

A review of the insurance coverage of vehicles revealed that organizational funding was utilized in the coverage of a personal vehicle (2015 Chrysler) at a cost of \$1,124. Because of the personal nature of the expense, this amount should have been included as income and reported to the Internal Revenue Service (IRS) on applicable tax filings.

RECOMMENDATIONS

Based upon the extent of the findings outlined in this report, we recommend that the County discontinue awarding Milton Matthews Foundation, Inc. grant funding at this time. The Prince George's County Government should require a refund of any grant funds when an organization is not in compliance with the terms and conditions of the grant award.

Additionally, based on the critical findings noted in this audit, Milton Matthews Foundation, Inc. should immediately address the deficiencies identified in this report and implement the following recommendations:

1. Milton Matthews Foundation, Inc. should evaluate and strengthen its Board of Directors to ensure the Board can provide the appropriate oversight of the organization by:
 - a) Increasing the number of Board members, excluding any related directors as recommended by the Standards of Excellence ("The Standards") to ensure equal representation of the organization's interest, comprised of individuals with relevant knowledge and skills to support the mission of the organization. The Standards also recommend that the board should have no fewer than five (5) independent and unrelated directors. Seven (7) or more directors are preferable.
 - b) Conducting board meetings, a minimum of four (4) times a year to include discussions about operations and financial related topics.
 - c) Conducting board meetings where both the programmatic and financial needs of the organization are addressed. The discussions conducted should be well documented and kept on file to be made available upon request.
 - d) When an employee of the organization is a voting member of the board, the board is responsible for ensuring that the employee will not be in a position to exercise undue influence.
 - e) Payments made to Board Members are limited to reasonable reimbursement for expenses directly related to performing their board services and to maintain their independence from day-to-day operational activities.
 - f) Ensuring that Milton Matthews Foundation, Inc. adheres to its conflict-of-interest policy as stipulated in its by-laws and ensure that the policy addresses the Board of Director's responsibilities as they relate to business, spousal, or blood relationships with any individual in an upper management position within the organization.
 - g) The Board of Directors should approve all written policies and procedures established and implemented by the organization.

2. Milton Matthews Foundation, Inc. should take the necessary steps to ensure that a sound accounting and internal control system is in place to properly account for future funding that it may receive. A strong internal control system includes:

- a) Sound financial and operational systems in place to ensure that timely and accurate records are kept and ensures that an organization can identify any unusual transactions caused by fraud or accounting errors.
- b) Conducting periodic reviews to address accuracy and transparency of financial and operational reporting, and safeguards to protect the integrity of the reporting systems.
- c) Utilizing a more updated, reliable, user-friendly accounting system to maintain their financial data and generate reports.
- d) Ensuring that personnel are qualified to perform the key financial duties for which they are tasked. If the organization does not have qualified personnel, then it should seek to outsource these activities.
- e) Maintaining appropriate documentation to support financial transactions, including but not limited to, policies and procedures, check copies and check registers.
- f) Segregating key financial duties including authorization, custody, record keeping and reconciliation. It is ideal to arrange the position responsibilities so that one individual does not have control over all key aspects of a transaction or event.

3. Milton Matthews Foundation, Inc. should ensure that it is in **full compliance with all local, state, and federal laws** that apply to the organization.

MILTON MATTHEWS FOUNDATION, INC.
STATEMENT OF ACTIVITIES
FOR THE PERIODS ENDING
DECEMBER 31, 2019 and DECEMBER 31, 2020
(ACCRUAL BASIS - UNAUDITED)

	<u>2019</u>	<u>2020*</u>
REVENUES:		
General Public Donation Receipts (unrestricted donative intent)	\$ 117,542	\$ 120,341
**Municipal Grants Prince George's County	35,000	35,000
Total Revenues	\$ 152,542	\$ 155,341
 EXPENDITURES:		
Auto Repair	\$ 393	\$ -
Bank, Merchant Fees	2,971	574
Gasoline	1,258	145
Insurance	6,546	9,217
Legal Fees	918	40
Office Supplies/Postage/Printing	1,011	655
Professional Fees	10,115	6,986
Rent - Office	50,250	37,315
Supplies	3,971	1,017
Telephone	3,871	541
Utilities	10,623	9,205
Rent - Other	-	740
Repairs & Maintenance	-	160
Taxes	-	582
Grants Paid:	9,300	-
Crying From the Streets/Homeless Play		
Member Benefits	13,362	12,230
Parsonage Allowance	-	14,615
Transportation	-	25,667
Salaries & Wages	18,177	9,204
 Total Expenditures	 \$ 132,766	 \$ 128,893
Excess Revenue Over/(Under) Expenditures	\$ 19,776	\$ 26,447

*CY 2020 totals represent the remaining six (6) months outside of the audit period.

**MMF received \$35,000 in awards in late CY 2020 which was expensed in CY 2021 that were not included in the scope of the audit but is included in the Statement of Activities above since the organization operates on a calendar year.