

TRANSITION HOUSE, INC.

HOLIDAY PARTY/OPEN HOUSE

THURSDAY ● DECEMBER 15, 2022 ● 3:00-5:00 PM

TH DROP-IN CENTER – 700 ASP, STE. 4, NORMAN, OK

Vision Statement: A community committed to connection, recovery, wellness, and joy.

Mission Statement: Changing lives by creating pathways for mental wellness.

Impact Statement: Improving our community by providing tools for sustaining mental wellness with skills development, supportive care, and advocacy.

Culture Statement: We Listen. We Respect. We Support. We Empower.

Value Statement: We believe in inspiring hope for recovery and wellness through healthy connections.

Our Commitment to Recovery: Belief in recovery, mutual trust & respect, connection, integrity, fun and gratitude.

TH Elevator Speech: “Transition House is an organization in the Norman community, helping people come to manage their serious mental illness. They do this by providing support, listening to needs, building respect and empowering wellness to positively restore healthy connections in their lives and community. I got involved with this organization because...”

Holiday Party/Open House



1. **Enc:** Director's Report, Minutes from previous Board meeting; Monthly & Financial Reports; TH Audit FY'22

Note: Board meeting documents are available at <https://www.thouse.org/th-board-information>

TH Board Meetings for 2023

- Thursday, January 19, 2023, 5:30pm
- Thursday, February 16, 2023, 5:30pm
- Thursday, March 16, 2023, 5:30pm
- Thursday, April 20, 2023, 5:30pm
- Thursday, May 18, 2023, 5:30pm
- Thursday, June 15, 2023, 5:30pm
- Thursday, July 20, 2023, 5:30pm
- No August Meeting
- Thursday, September 21, 2023, 5:30pm
- Thursday, October 19, 2023, 5:30pm
- Thursday, November 16, 2023, 5:30pm
- **No December Meeting – TH Holiday Party/Open House – Thursday, December 21, 2023**

TRANSITION HOUSE, INC., BOARD OF DIRECTORS			
Our Vision: A community committed to connection, recovery, wellness, and joy. Our Mission: Changing Lives by Creating Pathways for Mental Wellness.			
 Stacey Clement TH Board President School Security Regional Representative, Homeland Security	 Sara King, MPH, CHES TH Board Vice-President OU Health Science Center Instructor, Associate Director of the Bachelor of Public Health Program	 Rebecca Designe TH Board Treasurer Branch Manager First Fidelity Bank	 Preston Court, M.Ed. TH Board Secretary Aquatics Assistant Coordinator University of Oklahoma
 Cary Bryant TH Board Past President Lieutenant Norman Police Department	 Kelly Bergin TH Board Member Attorney Bergin Law Group	 Kris Glenn TH Board Member Director Parking & Transportation University of Oklahoma	 Cordt Huneke TH Board Member IT Business Partner Boeing
 Marilyn Korhonen TH Board Director Director of Strategic Research Initiatives for College of Engineering, University of Oklahoma	 Kristen Lazzler TH Board Member Principal Gifts Officer, The University of Oklahoma Foundation, Inc.	 Bob Moore, LPC TH Board Member Licensed Professional Counselor & Supervisor	 Darlen Moore TH Board Member IT Business Partner Real Estate Agent, Metrick
 Gerardo Ramirez-Perez OU Price College of Business JC Penney TH Board Fellow	 Steve Boyer, MA, C-PRSS TH Client Representative	 Charla Young, LCSW Board Clinical Consultant	

DIRECTOR'S REPORT FOR DECEMBER 2022

ADMINISTRATIVE REPORT:

1. **Staff:**

- The TH Staff is very Grateful for the Support of the Board and Greatly Appreciates the Holiday Bonuses – Thank You!
- Our Staff transition went smoothly. We had a 6 person staff for 1 month during the transition period, now we're back to 5.
- Pictured is Kaylee and Jack jousting with the Christmas trees... creating fun when we can.
- I'll be on vacation from Dec. 17 and return Jan. 3. Amanda is off Dec. 23 and returns Jan. 2. With the holiday falling on the weekend, the staff decided to stagger their holiday leave so though it will be a different routine and smaller staff, the office will be open during the weekdays over the holidays.



2. **Board:** We need to be thinking about possible Board candidates. Areas of expertise needed: accounting/finance & event planning.
3. **TH Retreat:** Thanks to everyone for your work on the Retreat. I thought it was a useful time together and hope this helps us move forward with a better understanding of each other and what supports are needed so we can provide the best care possible for our People.
4. **Strategic Plan:** Thanks to everyone for your help with the Strategic Plan. Sara & Preston have taken the lead with this project. We hope to have a proposal ready by the January Board meeting.
5. **Cleveland County Mental Health Task Force:** No meeting this month. However, Jeff Dismukes from Central Office ODMHSAS called to catch up since the meeting was cancelled. We had a nice visit about challenges, successes, concerns... with me repeating the importance of increasing TH's Transitional Living Program (TLP) rate of pay – and the importance in investing in quality programs with good outcomes... TH being one of those programs. I take the opportunities to advocate when I can!
6. **TH Policy Work:** Alex has been working on the Governance Policies to the Executive Committee. They are working to schedule time to meet and review this document.
7. **Donor Tracking Tool - Bloomerang:** Target time to go live is after the first of the year.
8. **E-Team:** I've been working with Clifford & Geneva from the E-Team. We have been discussing a potential opportunity to receive an additional grant from ODMHSAS. Here's a summary from Geneva: *"We are proposing to DMH that they partner with you in providing a peer training/curriculum to the OU student mental health group—OUr Voice. DMH has a SAMHSA grant that focuses on transition aged young adults and partnerships with colleges were written into the grant proposal. E-TEAM is recommending that DMH contracts with Transition House to deliver your already developed curriculum to student members of OUr Voice who will be trained in providing peer support to other students across campus. We are working to set up a meeting with the grant director to make this proposal. E-TEAM is currently partnering with DMH on this grant to provide evaluation services, and one of our staff members is also the faculty/staff advisor for OUr Voice. The goal of providing a peer curriculum to OUr Voice student members would be to equip them with the knowledge and skills necessary to support student mental health on campus, ensure they are comfortable and confident in a peer support role, enhance empathetic listening and communication skills, provide strategies and techniques for self-care, familiarize them with available services and supports across campus and the community, and implement care protocols and procedures for students who need support beyond what a peer can provide. We will be in touch as soon as we are able to set up a meeting with the project director to discuss possibilities for moving this forward."*
9. **Beyond Recovery:** We hope to begin work on developing the structure for this project after the first of the year. Work on this project is included in Amanda's internship that she'll be starting at TH in January.
10. **New Student from OUHSC:** Sara and I had discussed the possibility of having a student from OU's Health Sciences Department do an internship at TH. With the 2 new projects we may be developing, we accepted a new student, Michelle, who will be able to support our efforts to develop these projects.
11. **TH Holiday Helper Newsletter:** Kaylee did a great job putting together a special edition of a TH Newsletter. It will be linked on the website, emailed & put on social media. Check it out on TH's website: <https://www.thouse.org/newsletters>

FINANCE REPORT:

1. **Financial status/Bank Balance:** Bank Balance for end of Dec. 2022 = \$69,705.31. We had higher salary expenses with our Staff transition time in November, plus our Holiday bonuses. The other major expense: Bloomerang, Quickbooks software & payroll software – which appears in Office Supplies. Positive income related items – Participant Fees are over budget and ODMHSAS funds are \$4,200 under budget which is better than last year.
2. **Audit & Tax Returns:** TH's Audit & Tax Returns are completed. David Gandall, CPA, will be presenting to the Board for Board approval.
3. **ARPA:**
 - I presented/answered questions related to the City of Norman ARPA application for \$70,000. I was told it was a good request and presentation. Their challenges – requests exceed total funds available by 2/3. This is also a City Council decision, so though the United Way volunteers from the Impact Councils gathered the information – it is ultimately the decision of the City regarding awards of funding.
 - Department of Commerce ARPA funds grant has been submitted. Hopefully that goes smoother. Our request is for \$50,000. I hope to have news on this grant in January.
4. **ONE Award & TH Reserve:** I submitted our application for the ONE Award. One question on the application was about TH's Reserve. We do not have a Reserve and it's time that an intentional effort be made to investigate the best way to make that happen and then potentially incorporate that into our FY'24 budget. I don't know if it is appropriate to take that action mid-year. We will need to consult with Alex (our attorney) and/or David (our auditor) as we proceed with this process.

FUND RAISING:

1. **TH Fund Raising:** I know Kristen volunteered to head up the fund-raising aspect – Sponsor Drive for JBJ, but we need to have a separate group to work on the actual event itself. Kelly has expressed interest in getting involved in JBJ production, so we'll need a few other Board, plus volunteers. I will be very involved with this part of JBJ because we have to ensure that it follows a direction focused on advocacy, storytelling about our people and the hope that can be found.
2. **BJJ'23:** The Well is reserved for Saturday, June 3.



CLIENT REPORT:

1. **TL Program Census:** Census was 12, however 1 person was dismissed this week. We will not be taking any new people until after the 1st of the year.
2. **Client Highlights:** The Thanksgiving celebration went very well. Pictured in the photo (above) is the gratitude chain that has become an annual tradition. We've discovered that the preparation for events are often as fun and meaningful as the events themselves.
3. **Upcoming Holiday Activities:** Holiday Party/Open House: Thur., Dec. 15 – 3-5pm.



***Creating Joyful Memories while respecting those who struggle through the Holidays.
Simple, Not Easy... but we do our Best!***

Transition House, Inc.
Minutes of Board of Directors
Thursday, November 17, 2022, at 5:30 PM
Meeting Location: Drop-in Center – 700 Asp, Suite 4, Norman, OK

- 1) **Call to order:** Stacey called the meeting to order at 5:30 PM CST.
(7 members present at start of meeting for quorum.)
- 2) **Welcome and Introductions** – special guest is Kelly (prospective Board Member)

Board Members Present

Kelly Bergin
Preston Court, Secretary
Kristen Lazalier
Stacey Clement, President
Darien Moore
Sara King, Vice President
Marilyn Korhonen
Bob Moore
Kris Glenn

Board Members Absent

Cathy Billings
Cordt Huneke
Rebecca Delsigne, Treasurer

Staff

Bonnie Peruttzi, Amanda Sherf, Kaylee Deisering

- 3) **Consideration of the Agenda:** Motion made by Cary and seconded by Sara to pass the agenda with the addition of the Consideration of Profit & Loss Report without dissent. Approved by all present. Motion passed.
- 4) **Consideration of last meeting's Minutes:** Motion made by Preston and seconded by Marilyn to approve the minutes of the September meeting. Approved by all present. Motion passed.
- 5) **President's Report – Stacey**
 - a. TH Retreat Update
 - b. Holiday donation contest/prize – Cary is the winner!
 - c. Cathy Billings has resigned at this time, sending her well wishes!
- 6) **Business:**
 - a. **Consideration of Staff Holiday Bonuses** – Cary makes a motion to extend the Holiday Bonus as discussed by Board (\$2000 for Executive Director, \$1500 for all other staff), seconded by Darien. Approved by all present. Motion passed.
 - b. **Discussion regarding staff changes** – Trinity will be departing TH on a positive note to pursue some career aspirations outside of the organization. Jack has been promoted internally to fill in full-time for Trinity.

- c. **Discussion regarding Holiday Party/Open House** – Staff party each year and gathering gifts for clients. Wish list created and being pushed out.
 - d. **Consideration of 990 and all related tax documents** – Motion made by Cary and seconded by Marilyn to accept the 990 and all related tax documents as received. Approved by all present. Motion passes.
 - e. **Consideration of TH Financial Reports** – Motion made by Sara and seconded by Marilyn to accept the TH Financial Reports as received. Approved by all present. Motion passes.
 - f. **Consideration of Prospective Board Member** – Motion made by Preston and seconded by Kris to approve Kelly Bergin as a Board Member. Approved by all present. Motion passes. Welcome to the Board, Kelly!
 - g. **Consideration of Profit & Loss Report** – Motion made by Kristen and seconded by Cary to accept the Profit & Loss Report as received. Approved by all present. Motion passes.
- 7) **Treasurer’s Report – Rebecca**
- a. Bank Signature Card for FY’23 Board Officer update – bank has approved all Executive Committee Members
- 8) **Board Activity Report** – Around the world of how Board Members are promoting Transition House, its services, fundraising opportunities, and the hope it provides!
- 9) **Client Report** – nothing too crazy to report!
- 10) **Staff Report** – Two graduates, woohoo! 😊 Both are doing well. Had an outreach client come visit today!
- 11) **Executive Director’s Report:** Director’s report was included in the agenda.
- 12) **As May Arise** – Kaylee discussed awesome care kits that are being made for clients from the City of Norman grant. Amanda also discussed hoodies purchased for the cooler weather for clients!
- 13) **Adjourn Board meeting:** Motion made by Cary and seconded by Preston. Approved by all present. Meeting adjourned at 7:00 PM.

Submitted by: Preston Court, Secretary.

Stacey Clement, President

Preston Court, Secretary

Roll Call Voting Record

M= Motion S= Second Y=Yes N=No

Board Members	Agenda	Minutes	Consideration of Holiday Bonuses	Consideration of 990 and related Tax Docs	Consideration of TH Financial Reports	Consideration of Prospective Board Member	Consideration of Profit & Loss Report	Adjournment
Stacey Clement	Y	Y	Y	Y	Y	Y	Y	Y
Sara King	S - Y	Y	Y	Y	M - Y	Y	Y	Y
Rebecca Delsigne								
Preston Court	Y	M - Y	Y	Y	Y	M - Y	Y	S - Y
Cary Bryant	M - Y	Y	M - Y	M - Y	Y	Y	S - Y	M - Y
Cathy Billings								
Kris Glenn	Y	Y	Y	Y	Y	S - Y	Y	Y
Cordt Huneke								
Kristen Lazalier	Y	Y	Y	Y	Y	Y	M - Y	Y
Bob Moore	Y	Y	Y	Y	Y	Y	Y	Y
Darien Moore	Y	Y	S - Y	Y	Y	Y	Y	Y
Marilyn Korhonen	Y	S - Y	Y	S - Y	S - Y	Y	Y	Y

Transition House, Inc., Monthly Report

Nov 2022

I. PEOPLE SERVED

A. Total # of (Unduplicated) Participants:		64
B. Transitional Living Program (TLP)		
1. Number of Clients:		13
2. Details:		
# of males:		10
# of females:		3
# employed:		6
# volunteering outside of TH:		1
# in school:		1
# in crisis bed:		0
3. TL Days:		331

II. INCOME/EXPENDITURES

A. Total Income:	\$30,994.59
B. Total Expenditures:	\$48,914.45
C. TLP	
1. Expenditures:	\$38,648.45
2. TLP Client Fees:	\$1,147
3. Cost/TLP Day:	\$116.76
D. COP	
1. Expenditures:	\$10,266.00
2. Cost/COP Contact:	\$47.31

C. Community Outreach Program (COP)

	duplicated	unduplicated
1. Total # of Participants:	61	51
Drop-In:	48	
Activities:	10	
Community Wellness Project:	3	
Student Wellness Project:	0	
2. Total # of Contacts:	217	
Drop-In:	214	
Activities:	18	
Community Wellness Project:	3	
Student Wellness Project:	0	
3. Details:		
Services:	# Participants	# Contacts
Supportive Counseling:	1	1
Crisis Intervention:	0	0
Grocery Shopping:	0	0
Community Living Support:	9	14
Social/Recreational:	46	190
Grocery Shopping/ Social:	3	8
Grocery Shopping/Com. Living:	1	1
Community Wellness:	3	3
Unduplicated Totals:	51	217

IV. NARRATIVE

November was a month of giving Thanks and Transitions. We welcomed Trinity back from her 4 1/2 months of Military Leave at the beginning of November. Upon her return, Trinity made the decision that she was ready to move on to another step in her professional growth and development. We appreciate all that Trinity has done for TH and wish her all the best in the future! With that transition, Jack was moved into the Full Time TLP Recovery Coordinator position. The transition was smooth since Jack was already employed as a temporary employee while Trinity was on Military Leave.

The photo in this report reflects the intentional efforts of our Staff and Clients to bring focus on managing the Holiday season with a sense of Gratitude and Joy - combined with intentional fun! We recognize that for some, this is a very wonderful time of year. Sadly, many struggle during time. We have learned not to push too hard with some people, but certainly provide ample opportunities to have a different holiday experience than they may have in the past. It's wonderful to hear people talk about what a wonderful holiday experience they had at TH. For some, it's their only holiday celebration time with others. In this photo, you can see the Gratitude Chain. This tradition was established years ago at TH as a way to create intentional focus on gratitude. The Gratitude Chain remains in our Drop-In Center throughout the holiday season. Great Job Everyone for making this time so special!



TH was fortunate to be one of the agency's eligible to apply for ARPA funds. TH made 2 applications, 1 through the Department of Commerce specified for Non-Profits, and the other through United Way of Norman/City of Norman. This process was time consuming, but we hope to see additional resources as a result of these grants.

TH was also nominated for the Center for Non-Profit's ONE Award. TH is one of sixty four non-profits nominated statewide. We completed the application process and we'll find out in the spring how we've done in the process. This was a wonderful surprise!

TH held our first in-person retreat since 2020 (pre-COVID). It was a wonderful opportunity for Staff and Board to come together to learn, connect and plan for TH's future. Special Thanks to Alex Towler-Bliss for providing training for the event on Board governance responsibilities, Kristen Lazalier for providing training on fund raising, and Judge Michael Tupper for talking about the value of TH in relation to Cleveland County's Specialty Court Programs.

Bonnie L. Perutzi, MHR, Executive Director
12/8/2022

Transition House, Inc., Monthly Report

Nov 2022

Nov 2022	
V. HOURS OF DIRECT SERVICES:	300.5
A. Individual Basis (total hours):	105.5
1. Daily Living:	30
2. Pre-voc./Vocational:	0
3. Social Skills:	17
4. Crisis Intervention:	3
5. Treatment/Rehab. Plans:	41.5
6. Supportive Counseling:	14
B. Group Basis (total hours):	130
1. Daily Living:	92
2. Pre-voc/Vocational:	4.5
3. Social Skills:	33.5
C. Com Outreach (total hours):	51.5
1. Structured Activities:	14.5
2. Drop-In:	36
3. Community Wellness Project	1
4. Student Wellness Project	0
D. Referrals/Screening/Interviewing (total hours):	13.5
VI. HOURS OF NON-DIRECT SERVICES:	308.5
1. Consultation:	192.5
2. Documentation & Activity Prep:	89.5
3. Training: Champions of Hope Kaylee - Nov. 6; All Staff - TH Retreat - Nov. 18,	26.5
VII. HOURS OF ADMINISTRATIVE WORK:	258.5
1. Meetings:	26
2. Community Contacts:	32.5
3. Administrative Duties:	200
<i>Guest Speaker (who, when)</i>	
VIII. SCREENING FOR T.H. PROGRAM:	
1. Total #of Inquiries:	31
2. Total #of Referrals Received:	7
3. Total # Interviewed For Admission:	2
4. Total # Accepted:	1
IX. DONATIONS to T.H.:	
1. Volunteer Names:	Volunteers Hours
AJ Elmore	16
Mackenzey Cunningham	15
Peyton Armstrong	6
Hadassah Jones	6
Tyrese Chavez	10
Julie White	5
Mary Lee	6.0
<i>Total:</i>	63.5
2. In-Kind Donations (List of Donors; Items Donated):	Estimated Value
Bob Moore - consultation	\$250
Marilyn Korhonen donation of bags and blanket	\$150
Darien Moore - Pinata & Candy	\$100
TOTAL:	\$500

Transition House FY'23 Monthly Financial Report

TH INCOME:		Admin:	FR:	TL:	COP:	Total:	Nov FR FY'23	TH Budget FY'23	\$ Over Budget	% of Budget
Contributions	293.18	49.84	5.86	49.84	187.64	293.18	293.18	8.33	284.85	3519.57%
United Way/Norman	3,833.33	651.67	76.67	1,215.01	1,889.99	3,833.33	3,833.33	3,833.33	0.00	100.00%
Fund Raising										
Fund Raising Exp.	2,500.00						(45.08)	(208.33)	163.25	21.64%
Fund Raising Inc.	20,500.00						0.00	1,708.33	(1,708.33)	0.00%
FR Events - Total	(45.08)	(7.66)	(0.90)	(18.22)	(18.30)	(45.08)	(45.08)	1,500.00	(1,545.08)	-3.01%
DMHSAS										
Unreimbursed services	0.00								0.00	0.00%
**ODMHSAS contract-billed	0.00								0.00	0.00%
DMHSAS	22,371.67	3,803.18	447.43	15,660.17	2,460.88	22,371.67	22,371.67	22,500.00	(128.33)	99.43%
Other Gov. Grants	750.00	127.50	15.00	555.00	52.50	750.00	750.00	1,416.67	(666.67)	52.94%
Foundation Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	833.33	(833.33)	0.00%
Civic Clubs Donations/Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.33	(83.33)	0.00%
Donor Drive	2,587.00	439.79	51.74	1,655.68	439.79	2,587.00	2,587.00	1,833.33	753.67	141.11%
Client/Participant Fees	1,147.00	194.99	22.94	929.07	0.00	1,147.00	1,147.00	683.33	463.67	167.85%
Interest	39.49	6.71	0.79	6.71	25.27	39.49	39.49	25.00	14.49	157.96%
Miscellaneous	18.00	3.06	0.36	0.00	14.58	18.00	18.00	0.00	18.00	100.00%
TOTAL	30,994.59	5,269.08	619.89	20,053.27	5,052.35	30,994.59	30,994.59	32,716.65	(1,722.06)	94.74%
TH EXPENSES:										
Salaries	32,807.75	5,577.32	656.16	20,996.96	5,577.32	32,807.75	32,807.75	18,286.67	14,521.08	179.41%
Employees Health, Dental, Life Ins.	2,188.03	371.97	43.76	1,400.34	371.97	2,188.03	2,188.03	2,666.67	(478.64)	82.05%
Worker's Comp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	416.67	(416.67)	0.00%
FICA/Pay.Tax/OES	2,428.49	412.84	48.57	1,554.23	412.84	2,428.49	2,428.49	1,658.33	770.16	146.44%
Legal/Accounting	886.25	150.66	17.73	567.20	150.66	886.25	886.25	833.33	52.92	106.35%
Office Supplies	2,732.90	464.59	54.66	1,749.06	464.59	2,732.90	2,732.90	166.67	2,566.23	1639.71%
Telephone/Internet/Website	373.59	63.51	7.47	239.10	63.51	373.59	373.59	375.00	(1.41)	99.62%
Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.33	(33.33)	0.00%
Rent	4,200.00	714.00	84.00	2,688.00	714.00	4,200.00	4,200.00	4,200.00	0.00	100.00%
Utilities	905.12	153.87	18.10	579.28	153.87	905.12	905.12	1,000.00	(94.88)	90.51%
Household	718.77	122.19	14.38	460.01	122.19	718.77	718.77	200.00	518.77	359.39%
Maint/Rep-Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.33	(83.33)	0.00%
Maint/Rep-Equipment	354.70	60.30	7.09	227.01	60.30	354.70	354.70	416.67	(61.97)	85.13%
Training/Development	108.44	18.43	2.17	69.40	18.43	108.44	108.44	333.33	(224.89)	32.53%
Food	134.56	22.88	2.69	86.12	22.88	134.56	134.56	166.67	(32.11)	80.73%
Client Supplies/Activities	814.53	138.47	16.29	521.30	138.47	814.53	814.53	766.67	47.86	106.24%
Streaming Services	124.98	21.25	2.50	79.99	21.25	124.98	124.98	20.83	104.15	600.00%
Vehicle - Gas	133.34	22.67	2.67	85.34	22.67	133.34	133.34	166.67	(33.33)	80.00%
Vehicle - Maint/Repair	3.00	0.51	0.06	1.92	0.51	3.00	3.00	208.33	(205.33)	1.44%
Vehicle- Insurance/Tag	0.00	0.00	0.00	0.00	0.00	0.00	0.00	233.33	(233.33)	0.00%
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.67	(41.67)	0.00%
Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.33	(8.33)	0.00%
General/Prof Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266.67	(266.67)	0.00%
Dir./Officers Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	167.50	(167.50)	0.00%
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL	48,914.45	8,315.46	978.29	31,305.25	8,315.46	48,914.45	48,914.45	32,716.67	16,197.78	149.51%
Dif. Between Inc vs Exp:	(17,919.86)	(3,046.38)	(358.40)	(11,251.98)	(3,263.11)	(17,919.86)	(17,919.86)	(0.02)	(17,919.84)	#####
Overall Program %		17%	2%	64%	17%	100%	Bank Balance	\$69,705.31		

Transition House FY'23 Year to Date Financial Report

TH INCOME:		Admin:	FR:	TL:	COP:	Total:	Year to Date FY'23	TH Budget FY'23	\$ Over Budget	% of Budget
Contributions	507.12	86.21	10.14	86.21	324.56	507.12	507.12	41.69	465.43	1216.41%
United Way/Norman	19,166.65	3,258.33	383.33	6,075.06	9,449.93	19,166.65	19,166.65	19,166.69	(0.04)	100.00%
Fund Raising									0.00	0.00%
Fund Raising Exp.	2,500.00						(131.00)	(1,041.69)	910.69	12.58%
Fund Raising Inc.	20,500.00						348.51	8,541.69	(8,193.18)	4.08%
FR Events - Total	217.51	36.98	4.35	87.90	88.29	217.51	217.51	7,500.00	(7,282.49)	2.90%
DMHSAS										
Unreimbursed services	0.00								0.00	0.00%
**ODMHSAS contract-billed	0.00								0.00	0.00%
DMHSAS	108,296.68	18,410.44	2,165.93	75,807.68	11,912.63	108,296.68	108,296.68	112,500.00	(4,203.32)	96.26%
Other Gov. Grants	4,299.10	730.85	85.98	3,181.33	300.94	4,299.10	4,299.10	7,083.31	(2,784.21)	60.69%
Foundation Grants	10,000.00	1,700.00	200.00	6,400.00	1,700.00	10,000.00	10,000.00	4,166.69	5,833.31	240.00%
Civic Clubs Donations/Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	416.69	(416.69)	0.00%
Donor Drive	9,427.00	1,602.59	188.54	6,033.28	1,602.59	9,427.00	9,427.00	9,166.69	260.31	102.84%
Client/Participant Fees	4,905.00	833.85	98.10	3,973.05	0.00	4,905.00	4,905.00	3,416.69	1,488.31	143.56%
Interest	191.45	32.55	3.83	32.55	122.53	191.45	191.45	125.00	66.45	153.16%
Miscellaneous	46.86	7.97	0.94	0.00	37.96	46.86	46.86	0.00	46.86	100.00%
TOTAL	157,057.37	26,699.75	3,141.15	101,677.05	25,539.42	157,057.37	157,057.37	163,583.45	(6,526.08)	96.01%
TH EXPENSES:										
Salaries	103,340.06	17,567.81	2,066.80	66,137.64	17,567.81	103,340.06	103,340.06	91,433.31	11,906.75	113.02%
Employees Health, Dental, Life Ins.	10,892.15	1,851.67	217.84	6,970.98	1,851.67	10,892.15	10,892.15	13,333.31	(2,441.16)	81.69%
Worker's Comp.	4,407.00	749.19	88.14	2,820.48	749.19	4,407.00	4,407.00	2,083.31	2,323.69	211.54%
FICA/Pay.Tax/OES	8,084.89	1,374.43	161.70	5,174.33	1,374.43	8,084.89	8,084.89	8,291.69	(206.80)	97.51%
Legal/Accounting	1,555.00	264.35	31.10	995.20	264.35	1,555.00	1,555.00	4,166.69	(2,611.69)	37.32%
Office Supplies	4,183.11	711.13	83.66	2,677.19	711.13	4,183.11	4,183.11	833.31	3,349.80	501.99%
Telephone/Internet/Website	1,636.43	278.19	32.73	1,047.32	278.19	1,636.43	1,636.43	1,875.00	(238.57)	87.28%
Postage	60.00	10.20	1.20	38.40	10.20	60.00	60.00	166.69	(106.69)	36.00%
Rent	21,200.00	3,604.00	424.00	13,568.00	3,604.00	21,200.00	21,200.00	21,000.00	200.00	100.95%
Utilities	5,743.52	976.40	114.87	3,675.85	976.40	5,743.52	5,743.52	5,000.00	743.52	114.87%
Household	1,202.28	204.39	24.05	769.46	204.39	1,202.28	1,202.28	1,000.00	202.28	120.23%
Maint/Rep-Property	253.50	43.10	5.07	162.24	43.10	253.50	253.50	416.69	(163.19)	60.84%
Maint/Rep-Equipment	1,872.10	318.26	37.44	1,198.14	318.26	1,872.10	1,872.10	2,083.31	(211.21)	89.86%
Training/Development	108.44	18.43	2.17	69.40	18.43	108.44	108.44	1,666.69	(1,558.25)	6.51%
Food	762.29	129.59	15.25	487.87	129.59	762.29	762.29	833.31	(71.02)	91.48%
Client Supplies/Activities	2,572.35	437.30	51.45	1,646.30	437.30	2,572.35	2,572.35	3,833.31	(1,260.96)	67.11%
Streaming Services	224.90	38.23	4.50	143.94	38.23	224.90	224.90	104.19	120.71	215.86%
Vehicle - Gas	411.47	69.95	8.23	263.34	69.95	411.47	411.47	833.31	(421.84)	49.38%
Vehicle - Maint/Repair	120.55	20.49	2.41	77.15	20.49	120.55	120.55	1,041.69	(921.14)	11.57%
Vehicle- Insurance/Tag	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,166.69	(1,166.69)	0.00%
Dues & Subscriptions	263.00	44.71	5.26	168.32	44.71	263.00	263.00	208.31	54.69	126.25%
Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.69	(41.69)	0.00%
General/Prof Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,333.31	(1,333.31)	0.00%
Dir./Officers Liability	2,003.00	340.51	40.06	1,281.92	340.51	2,003.00	2,003.00	837.50	1,165.50	239.16%
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL	170,896.04	29,052.33	3,417.92	109,373.47	29,052.33	170,896.04	170,896.04	163,583.31	7,312.73	104.47%
Dif. Between Inc vs Exp:	(13,838.67)	(2,352.57)	(276.77)	(7,696.41)	(3,512.91)	(13,838.67)	(13,838.67)	0.14	(13,838.81)	#####
Overall Program %		17%	2%	64%	17%	100%	59,759.41			

Transition House FY'23 Monthly Financial Report

TH INCOME:		Admin:	FR:	TL:	COP:	Total:	Oct FR FY'23	TH Budget FY'23	\$ Over Budget	% of Budget
Contributions	142.80	24.28	2.86	24.28	91.39	142.80	142.80	8.33	134.47	1714.29%
United Way/Norman	3,833.33	651.67	76.67	1,215.01	1,889.99	3,833.33	3,833.33	3,833.33	0.00	100.00%
Fund Raising										
Fund Raising Exp.	2,500.00						(4.74)	(208.33)	203.59	2.28%
Fund Raising Inc.	20,500.00						(1.49)	1,708.33	(1,709.82)	-0.09%
FR Events - Total	(6.23)	(1.06)	(0.12)	(2.52)	(2.53)	(6.23)	(6.23)	1,500.00	(1,506.23)	-0.42%
DMHSAS										
Unreimbursed services	0.00								0.00	0.00%
**ODMHSAS contract-billed	0.00								0.00	0.00%
DMHSAS	24,241.67	4,121.08	484.83	16,969.17	2,666.58	24,241.67	24,241.67	22,500.00	1,741.67	107.74%
Other Gov. Grants	1,548.21	263.20	30.96	1,145.68	108.37	1,548.21	1,548.21	1,416.67	131.54	109.29%
Foundation Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	833.33	(833.33)	0.00%
Civic Clubs Donations/Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.33	(83.33)	0.00%
Donor Drive	1,329.00	225.93	26.58	850.56	225.93	1,329.00	1,329.00	1,833.33	(504.33)	72.49%
Client/Participant Fees	1,161.00	197.37	23.22	940.41	0.00	1,161.00	1,161.00	683.33	477.67	169.90%
Interest	39.87	6.78	0.80	6.78	25.52	39.87	39.87	25.00	14.87	159.48%
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL	32,289.65	5,489.24	645.79	21,149.36	5,005.25	32,289.65	32,289.65	32,716.65	(427.00)	98.70%
TH EXPENSES:										
Salaries	17,974.15	3,055.61	359.48	11,503.46	3,055.61	17,974.15	17,974.15	18,286.67	(312.52)	98.29%
Employees Health, Dental, Life Ins.	2,188.03	371.97	43.76	1,400.34	371.97	2,188.03	2,188.03	2,666.67	(478.64)	82.05%
Worker's Comp.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	416.67	(416.67)	0.00%
FICA/Pay.Tax/OES	1,375.03	233.76	27.50	880.02	233.76	1,375.03	1,375.03	1,658.33	(283.30)	82.92%
Legal/Accounting	222.50	37.83	4.45	142.40	37.83	222.50	222.50	833.33	(610.83)	26.70%
Office Supplies	894.17	152.01	17.88	572.27	152.01	894.17	894.17	166.67	727.50	536.49%
Telephone/Internet/Website	352.05	59.85	7.04	225.31	59.85	352.05	352.05	375.00	(22.95)	93.88%
Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.33	(33.33)	0.00%
Rent	4,200.00	714.00	84.00	2,688.00	714.00	4,200.00	4,200.00	4,200.00	0.00	100.00%
Utilities	1,050.23	178.54	21.00	672.15	178.54	1,050.23	1,050.23	1,000.00	50.23	105.02%
Household	131.63	22.38	2.63	84.24	22.38	131.63	131.63	200.00	(68.37)	65.82%
Maint/Rep-Property	210.00	35.70	4.20	134.40	35.70	210.00	210.00	83.33	126.67	252.01%
Maint/Rep-Equipment	388.73	66.08	7.77	248.79	66.08	388.73	388.73	416.67	(27.94)	93.29%
Training/Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	333.33	(333.33)	0.00%
Food	91.19	15.50	1.82	58.36	15.50	91.19	91.19	166.67	(75.48)	54.71%
Client Supplies/Activities	350.01	59.50	7.00	224.01	59.50	350.01	350.01	766.67	(416.66)	45.65%
Streaming Services	24.98	4.25	0.50	15.99	4.25	24.98	24.98	20.83	4.15	119.92%
Vehicle - Gas	61.34	10.43	1.23	39.26	10.43	61.34	61.34	166.67	(105.33)	36.80%
Vehicle - Maint/Repair	67.50	11.48	1.35	43.20	11.48	67.50	67.50	208.33	(140.83)	32.40%
Vehicle- Insurance/Tag	0.00	0.00	0.00	0.00	0.00	0.00	0.00	233.33	(233.33)	0.00%
Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.67	(41.67)	0.00%
Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.33	(8.33)	0.00%
General/Prof Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266.67	(266.67)	0.00%
Dir./Officers Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	167.50	(167.50)	0.00%
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL	29,581.54	5,028.86	591.63	18,932.19	5,028.86	29,581.54	29,581.54	32,716.67	(3,135.13)	90.42%
Dif. Between Inc vs Exp:	2,708.11	460.38	54.16	2,217.18	(23.61)	2,708.11	2,708.11	(0.02)	2,708.13	#####
Overall Program %		17%	2%	64%	17%	100%	Bank Balance	\$84,329.19		

Transition House FY'23 Year to Date Financial Report

TH INCOME:		Admin:	FR:	TL:	COP:	Total:	Year to Date FY'23	TH Budget FY'23	\$ Over Budget	% of Budget
Contributions	213.94	36.37	4.28	36.37	136.92	213.94	213.94	33.36	180.58	641.31%
United Way/Norman	15,333.32	2,606.66	306.67	4,860.05	7,559.94	15,333.32	15,333.32	15,333.36	(0.04)	100.00%
Fund Raising									0.00	0.00%
Fund Raising Exp.	2,500.00						(85.92)	(833.36)	747.44	10.31%
Fund Raising Inc.	20,500.00						348.51	6,833.36	(6,484.85)	5.10%
FR Events - Total	262.59	44.64	5.25	106.11	106.58	262.59	262.59	6,000.00	(5,737.41)	4.38%
DMHSAS										
Unreimbursed services	0.00								0.00	0.00%
**ODMHSAS contract-billed	0.00								0.00	0.00%
DMHSAS	85,925.01	14,607.25	1,718.50	60,147.51	9,451.75	85,925.01	85,925.01	90,000.00	(4,074.99)	95.47%
Other Gov. Grants	3,549.10	603.35	70.98	2,626.33	248.44	3,549.10	3,549.10	5,666.64	(2,117.54)	62.63%
Foundation Grants	10,000.00	1,700.00	200.00	6,400.00	1,700.00	10,000.00	10,000.00	3,333.36	6,666.64	300.00%
Civic Clubs Donations/Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	333.36	(333.36)	0.00%
Donor Drive	6,840.00	1,162.80	136.80	4,377.60	1,162.80	6,840.00	6,840.00	7,333.36	(493.36)	93.27%
Client/Participant Fees	3,758.00	638.86	75.16	3,043.98	0.00	3,758.00	3,758.00	2,733.36	1,024.64	137.49%
Interest	151.96	25.83	3.04	25.83	97.25	151.96	151.96	100.00	51.96	151.96%
Miscellaneous	28.86	4.91	0.58	0.00	23.38	28.86	28.86	0.00	28.86	100.00%
TOTAL	126,062.78	21,430.67	2,521.26	81,623.79	20,487.07	126,062.78	126,062.78	130,866.80	(4,804.02)	96.33%
TH EXPENSES:										
Salaries	70,532.31	11,990.49	1,410.65	45,140.68	11,990.49	70,532.31	70,532.31	73,146.64	(2,614.33)	96.43%
Employees Health, Dental, Life Ins.	8,704.12	1,479.70	174.08	5,570.64	1,479.70	8,704.12	8,704.12	10,666.64	(1,962.52)	81.60%
Worker's Comp.	4,407.00	749.19	88.14	2,820.48	749.19	4,407.00	4,407.00	1,666.64	2,740.36	264.42%
FICA/Pay.Tax/OES	5,656.40	961.59	113.13	3,620.10	961.59	5,656.40	5,656.40	6,633.36	(976.96)	85.27%
Legal/Accounting	668.75	113.69	13.38	428.00	113.69	668.75	668.75	3,333.36	(2,664.61)	20.06%
Office Supplies	1,450.21	246.54	29.00	928.13	246.54	1,450.21	1,450.21	666.64	783.57	217.54%
Telephone/Internet/Website	1,262.84	214.68	25.26	808.22	214.68	1,262.84	1,262.84	1,500.00	(237.16)	84.19%
Postage	60.00	10.20	1.20	38.40	10.20	60.00	60.00	133.36	(73.36)	44.99%
Rent	17,000.00	2,890.00	340.00	10,880.00	2,890.00	17,000.00	17,000.00	16,800.00	200.00	101.19%
Utilities	4,838.40	822.53	96.77	3,096.58	822.53	4,838.40	4,838.40	4,000.00	838.40	120.96%
Household	483.51	82.20	9.67	309.45	82.20	483.51	483.51	800.00	(316.49)	60.44%
Maint/Rep-Property	253.50	43.10	5.07	162.24	43.10	253.50	253.50	333.36	(79.86)	76.04%
Maint/Rep-Equipment	1,517.40	257.96	30.35	971.14	257.96	1,517.40	1,517.40	1,666.64	(149.24)	91.05%
Training/Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,333.36	(1,333.36)	0.00%
Food	627.73	106.71	12.55	401.75	106.71	627.73	627.73	666.64	(38.91)	94.16%
Client Supplies/Activities	1,757.82	298.83	35.16	1,125.00	298.83	1,757.82	1,757.82	3,066.64	(1,308.82)	57.32%
Streaming Services	99.92	16.99	2.00	63.95	16.99	99.92	99.92	83.36	16.56	119.87%
Vehicle - Gas	278.13	47.28	5.56	178.00	47.28	278.13	278.13	666.64	(388.51)	41.72%
Vehicle - Maint/Repair	117.55	19.98	2.35	75.23	19.98	117.55	117.55	833.36	(715.81)	14.11%
Vehicle- Insurance/Tag	0.00	0.00	0.00	0.00	0.00	0.00	0.00	933.36	(933.36)	0.00%
Dues & Subscriptions	263.00	44.71	5.26	168.32	44.71	263.00	263.00	166.64	96.36	157.83%
Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.36	(33.36)	0.00%
General/Prof Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,066.64	(1,066.64)	0.00%
Dir./Officers Liability	2,003.00	340.51	40.06	1,281.92	340.51	2,003.00	2,003.00	670.00	1,333.00	298.96%
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL	121,981.59	20,736.87	2,439.63	78,068.22	20,736.87	121,981.59	121,981.59	130,866.64	(8,885.05)	93.21%
Dif. Between Inc vs Exp:	4,081.19	693.80	81.62	3,555.57	(249.80)	4,081.19	4,081.19	0.16	4,081.03	#####
Overall Program %		17%	2%	64%	17%	100%	20,804.97			

**Trenary CPA Firm, P.L.L.C.
Certified Public Accountants
3222 SW 119th Street
Oklahoma City, Oklahoma 73170**

**TO THE BOARD OF DIRECTORS
TRANSITION HOUSE, INC.
NORMAN, OK**

Transition House has hired me to prepare financial reports for management use in their decision making. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, or a conclusion, nor provide any form of assurance on these financial statements.

The reports attached to this letter cover the five months ended November 30, 2022.

**TRENARY CPA FIRM, P.L.L.C.
OKLAHOMA CITY, OKLAHOMA**
TRENARY CPA FIRM, P.L.L.C.

7-Dec-22

Transition House, Inc.
Balance Sheet Prev Year Comparison
As of November 30, 2022

	Nov 30, 22	Nov 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1012 · Armstrong Checking	68,705.31	97,981.72	-29,276.41	-29.88%
Total Checking/Savings	68,705.31	97,981.72	-29,276.41	-29.88%
Other Current Assets				
1055 · OKDMH contract receivable	13,928.32	15,785.00	-1,856.68	-11.76%
1060 · Prepaid insurance	4,284.61	4,284.61	0.00	0.0%
1075 · Pledges receivable - JBJ	500.00	500.00	0.00	0.0%
Total Other Current Assets	18,712.93	20,569.61	-1,856.68	-9.03%
Total Current Assets	87,418.24	118,551.33	-31,133.09	-26.26%
Fixed Assets				
1120 · Furniture & equipment	34,303.33	34,303.33	0.00	0.0%
1124 · Vehicles	21,800.00	21,800.00	0.00	0.0%
1130 · Accumulated depreciation	-48,980.64	-48,980.64	0.00	0.0%
Total Fixed Assets	7,122.69	7,122.69	0.00	0.0%
TOTAL ASSETS	94,540.93	125,674.02	-31,133.09	-24.77%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2200 · FICA taxes payable	214.04	0.08	213.96	267,450.0%
2200 · OK WH taxes payable	29.00	0.00	29.00	100.0%
2230 · United Way WH payable	10.00	11.00	-1.00	-9.09%
2240 · Accrued vacation payable	7,792.58	7,206.88	585.70	8.13%
2401 · Deferred grant revenue	0.00	0.00	0.00	0.0%
2501 · Current portion of loan	0.00	0.00	0.00	0.0%
Total Other Current Liabilities	8,045.62	7,217.96	827.66	11.47%
Total Current Liabilities	8,045.62	7,217.96	827.66	11.47%
Long Term Liabilities				
2601 · Loan payable, less current	0.00	0.00	0.00	0.0%
Total Long Term Liabilities	0.00	0.00	0.00	0.0%
Total Liabilities	8,045.62	7,217.96	827.66	11.47%
Equity				
3001 · Unrestricted net assets	36,565.14	36,565.14	0.00	0.0%
3002 · Retained Earnings	63,768.84	81,785.99	-18,017.15	-22.03%
Net Income	4,081.19	2,160.46	1,920.73	88.9%
Total Equity	104,415.17	120,511.59	-16,096.42	-13.36%
TOTAL LIABILITIES & EQUITY	112,460.79	127,729.55	-15,268.76	-11.95%

Transition House, Inc.
Profit & Loss Prev Year Comparison
July 1-November 30, 2022

	<u>Jul '22-Nov '22</u>	<u>Jul '21-Nov '21</u>	<u>\$ Change</u>	<u>% Change</u>
Income				
4000 · Contributions	507.12	5.19	501.93	9,671.1%
4100 · United Way allocation	19,166.65	17,708.35	1,458.30	8.24%
4200 · Fund raising				
4201 · Fund raising expenses	-131.00	-671.99	540.99	80.51%
4200 · Fund raising - Other	348.51	118.71	229.80	193.58%
Total 4200 · Fund raising	<u>217.51</u>	<u>-553.28</u>	<u>770.79</u>	<u>139.31%</u>
5000 · ODMHSAS contract				
5001 · Unreimbursed contract services	0.00	0.00	0.00	0.0%
5000 · ODMHSAS contract - Other	108,296.68	101,408.35	6,888.33	6.79%
Total 5000 · ODMHSAS contract	<u>108,296.68</u>	<u>101,408.35</u>	<u>6,888.33</u>	<u>6.79%</u>
5500 · Other Gov. grants	4,299.10	3,250.00	1,049.10	32.28%
5501 · Foundation/Civic Club Grants	10,000.00	10,000.00	0.00	0.0%
5502 · Civic Club Donations	0.00	0.00	0.00	0.0%
6000 · Donor Drive	9,427.00	11,811.15	-2,384.15	-20.19%
6100 · Restricted Donations-Vehicle	0.00	0.00	0.00	0.0%
6200 · Participant fee	4,905.00	1,303.00	3,602.00	276.44%
6500 · Interest income	191.45	212.75	-21.30	-10.01%
6700 · Donated services & materials	0.00	0.00	0.00	0.0%
6900 · Miscellaneous revenues	46.86	170.70	-123.84	-72.55%
Total Income	<u>157,057.37</u>	<u>145,316.21</u>	<u>11,741.16</u>	<u>8.08%</u>
Gross Profit	157,057.37	145,316.21	11,741.16	8.08%
Expense				
Management & General	29,052.33	24,685.92	4,366.41	17.69%
Fundraising	3,417.92	2,904.23	513.70	17.69%
Transitional Living	109,373.47	92,935.22	16,438.25	17.69%
Community Outreach	29,052.33	24,685.92	4,366.41	17.69%
Total Expense	<u>170,896.04</u>	<u>145,211.28</u>	<u>25,684.76</u>	<u>17.69%</u>
Net Income/(Loss)	<u><u>-13,838.67</u></u>	<u><u>104.93</u></u>	<u><u>-13,943.60</u></u>	<u><u>-13,288.48%</u></u>

Transition House, Inc.
Statement of Functional Expenses
Prev Year Comparison
July 1 - November 30, 2022

Expense	Mgmt & General		Transitional Living	Communituy Outreach	Total Jul '22-Nov '22	Mgmt & General		Transitional Living	Communituy Outreach	Total Jul '20-Nov '21
	General	Fundraising				General	Fundraising			
7000 · Salaries & wages	17,567.81	2,066.80	66,137.64	17,567.81	103,340.06	13,895.77	1,634.80	52,313.50	13,895.77	81,739.84
7002 · Employee Health,Dental,Life Ins	1,851.67	217.84	6,970.98	1,851.67	10,892.15	1,761.94	207.29	6,633.18	1,761.94	10,364.34
7003 · Workers' comp	749.19	88.14	2,820.48	749.19	4,407.00	887.57	104.42	3,341.44	887.57	5,221.00
7004 · FICA/MC/OESC	1,374.43	161.70	5,174.33	1,374.43	8,084.89	1,857.63	218.54	6,993.43	1,857.63	10,927.24
8000 · Legal & accounting	264.35	31.10	995.20	264.35	1,555.00	63.75	7.50	240.00	63.75	375.00
8100 · Office supplies	711.13	83.66	2,677.19	711.13	4,183.11	411.00	48.35	1,547.30	411.00	2,417.65
8200 · Telephone/Internter/Website	278.19	32.73	1,047.32	278.19	1,636.43	242.03	28.47	911.18	242.03	1,423.72
8300 · Postage	10.20	1.20	38.40	10.20	60.00	9.35	1.10	35.20	9.35	55.00
8400 · Rent	3,604.00	424.00	13,568.00	3,604.00	21,200.00	3,230.00	380.00	12,160.00	3,230.00	19,000.00
8410 · Utilities	976.40	114.87	3,675.85	976.40	5,743.52	781.06	91.89	2,940.47	781.06	4,594.48
8420 · Household expenses	204.39	24.05	769.46	204.39	1,202.28	106.71	12.55	401.72	106.71	627.69
8430 · Property maintenance & repairs	43.10	5.07	162.24	43.10	253.50	145.25	17.09	546.84	145.25	854.43
8500 · Equipment maintenance & repair	318.26	37.44	1,198.14	318.26	1,872.10	354.03	41.65	1,332.82	354.03	2,082.53
8800 · Training & development	18.43	2.17	69.40	18.43	108.44	68.26	8.03	256.96	68.26	401.50
8910 · Food	129.59	15.25	487.87	129.59	762.29	95.26	11.21	358.61	95.26	560.33
Total 8920 · Client Supplies/Activites	437.30	51.45	1,646.30	437.30	2,572.35	274.37	32.28	1,032.91	274.37	1,613.92
8925 · Streaming Services	38.23	4.50	143.94	38.23	224.90	20.38	2.40	76.74	20.38	119.90
8930 · Gasoline	69.95	8.23	263.34	69.95	411.47	41.13	4.84	154.84	41.13	241.94
8940 · Vehicle maintenance & repair	20.49	2.41	77.15	20.49	120.55	99.92	11.76	376.17	99.92	587.77
8950 · Vehicle insurance	-	-	-	-	-	-	-	-	-	-
9000 · Dues & subscriptions	44.71	5.26	168.32	44.71	263.00	-	-	-	-	-
9450 · General & prof liability ins	-	-	-	-	-	-	-	-	-	-
9455 · Directors & officers liab ins	340.51	40.06	1,281.92	340.51	2,003.00	340.51	40.06	1,281.92	340.51	2,003.00
9500 · Depreciation	-	-	-	-	-	-	-	-	-	-
9710 · Other expenses	-	-	-	-	-	-	-	-	-	-
Total Expense	29,052.33	3,417.92	109,373.47	29,052.33	170,896.04	24,685.92	2,904.23	92,935.22	24,685.92	145,211.28

Transition House, Inc.
Statement of Cash Flows
July 1 - November 30, 2022

	<u>Jul '21-Nov '22</u>	<u>Jul '20-Nov '21</u>
OPERATING ACTIVITIES		
Net Income	-13,838.67	104.93
Adjustments to reconcile Net Income to net cash provided by operations:		
1055 · OKDMH contract receivable	4,441.67	385.00
1060 · Prepaid Insurance	0.00	0.00
2200 · FICA taxes payable	117.96	0.00
2210 · FIT WH payable	96.00	0.00
2220 · OK WH taxes payable	46.00	0.00
2230 · United Way WH payable	-1.00	0.00
2240 · Accrued Vacation payable	0.00	0.00
2401 · Deferred grant revenue	0.00	0.00
Net cash provided by Operating Activities	<u>-9,138.04</u>	<u>489.93</u>
INVESTING ACTIVITIES		
1120 · Furniture & Equipment	0.00	0.00
1130 · Accumulated Depreciation	0.00	0.00
Net cash provided by Investing Activities	<u>0.00</u>	<u>0.00</u>
FINANCING ACTIVITIES		
2601 · Loan Payable	0.00	0.00
3001 · Unrestricted net assets	0.00	0.00
3002 · Retained Earnings	0.00	0.00
Net cash provided by Financing Activities	<u>0.00</u>	<u>0.00</u>
Net cash increase for period	<u>-9,138.04</u>	<u>489.93</u>
Cash at beginning of period	<u>77,843.35</u>	<u>97,491.79</u>
Cash at end of period	<u><u>68,705.31</u></u>	<u><u>97,981.72</u></u>

**Trenary CPA Firm, P.L.L.C.
Certified Public Accountants
3222 SW 119th Street
Oklahoma City, Oklahoma 73170**

**TO THE BOARD OF DIRECTORS
TRANSITION HOUSE, INC.
NORMAN, OK**

Transition House has hired me to prepare financial reports for management use in their decision making. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, or a conclusion, nor provide any form of assurance on these financial statements.

The reports attached to this letter cover the four months ended October 31, 2022.

**TRENARY CPA FIRM, P.L.L.C.
OKLAHOMA CITY, OKLAHOMA**
TRENARY CPA FIRM, P.L.L.C.

5-Dec-22

Transition House, Inc.
Balance Sheet Prev Year Comparison
 As of October 31, 2022

	Oct 31, 22	Oct 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1012 · Armstrong Checking	84,329.19	99,267.25	-14,938.06	-15.05%
Total Checking/Savings	84,329.19	99,267.25	-14,938.06	-15.05%
Other Current Assets				
1055 · OKDMH contract receivable	15,908.32	16,555.00	-646.68	-3.91%
1060 · Prepaid insurance	4,284.61	4,284.61	0.00	0.0%
1075 · Pledges receivable - JBJ	500.00	500.00	0.00	0.0%
Total Other Current Assets	20,692.93	21,339.61	-646.68	-3.03%
Total Current Assets	105,022.12	120,606.86	-15,584.74	-12.92%
Fixed Assets				
1120 · Furniture & equipment	34,303.33	34,303.33	0.00	0.0%
1124 · Vehicles	21,800.00	21,800.00	0.00	0.0%
1130 · Accumulated depreciation	-48,980.64	-48,980.64	0.00	0.0%
Total Fixed Assets	7,122.69	7,122.69	0.00	0.0%
TOTAL ASSETS	112,144.81	127,729.55	-15,584.74	-12.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2200 · FICA taxes payable	-61.94	0.08	-62.02	-77,525.0%
2200 · OK WH taxes payable	-11.00	0.00	-11.00	-100.0%
2230 · United Way WH payable	10.00	11.00	-1.00	-9.09%
2240 · Accrued vacation payable	7,792.58	7,206.88	585.70	8.13%
2401 · Deferred grant revenue	0.00	0.00	0.00	0.0%
2501 · Current portion of loan	0.00	0.00	0.00	0.0%
Total Other Current Liabilities	7,729.64	7,217.96	511.68	7.09%
Total Current Liabilities	7,729.64	7,217.96	511.68	7.09%
Long Term Liabilities				
2601 · Loan payable, less current	0.00	0.00	0.00	0.0%
Total Long Term Liabilities	0.00	0.00	0.00	0.0%
Total Liabilities	7,729.64	7,217.96	511.68	7.09%
Equity				
3001 · Unrestricted net assets	36,565.14	36,565.14	0.00	0.0%
3002 · Retained Earnings	63,768.84	81,785.99	-18,017.15	-22.03%
Net Income	4,081.19	2,160.46	1,920.73	88.9%
Total Equity	104,415.17	120,511.59	-16,096.42	-13.36%
TOTAL LIABILITIES & EQUITY	112,144.81	127,729.55	-15,584.74	-12.2%

Transition House, Inc.
Profit & Loss Prev Year Comparison
July 1-October 31, 2022

	<u>Jul '22-Oct '22</u>	<u>Jul '21-Oct '21</u>	<u>\$ Change</u>	<u>% Change</u>
Income				
4000 · Contributions	213.94	5.19	208.75	4,022.16%
4100 · United Way allocation	15,333.32	14,166.68	1,166.64	8.24%
4200 · Fund raising				
4201 · Fund raising expenses	-85.92	-636.83	550.91	86.51%
4200 · Fund raising - Other	348.51	18.71	329.80	1,762.69%
Total 4200 · Fund raising	<u>262.59</u>	<u>-618.12</u>	<u>880.71</u>	<u>142.48%</u>
5000 · ODMHSAS contract				
5001 · Unreimbursed contract services	0.00	0.00	0.00	0.0%
5000 · ODMHSAS contract - Other	85,925.01	81,456.68	4,468.33	5.49%
Total 5000 · ODMHSAS contract	<u>85,925.01</u>	<u>81,456.68</u>	<u>4,468.33</u>	<u>5.49%</u>
5500 · Other Gov. grants	3,549.10	2,600.00	949.10	36.5%
5501 · Foundation/Civic Club Grants	10,000.00	10,000.00	0.00	0.0%
5502 · Civic Club Donations	0.00	0.00	0.00	0.0%
6000 · Donor Drive	6,840.00	11,064.15	-4,224.15	-38.18%
6100 · Restricted Donations-Vehicle	0.00	0.00	0.00	0.0%
6200 · Participant fee	3,758.00	1,009.00	2,749.00	272.45%
6500 · Interest income	151.96	168.49	-16.53	-9.81%
6700 · Donated services & materials	0.00	0.00	0.00	0.0%
6900 · Miscellaneous revenues	28.86	170.70	-141.84	-83.09%
Total Income	<u>126,062.78</u>	<u>120,022.77</u>	<u>6,040.01</u>	<u>5.03%</u>
Gross Profit	126,062.78	120,022.77	6,040.01	5.03%
Expense				
Management & General	20,736.85	20,036.59	700.26	3.5%
Fundraising	2,439.63	2,357.25	82.38	3.5%
Transitional Living	78,068.15	75,431.88	2,636.28	3.5%
Community Outreach	20,736.85	20,036.59	700.26	3.5%
Total Expense	<u>121,981.49</u>	<u>117,862.31</u>	<u>4,119.18</u>	<u>3.5%</u>
Net Income/(Loss)	<u><u>4,081.29</u></u>	<u><u>2,160.46</u></u>	<u><u>1,920.83</u></u>	<u><u>88.91%</u></u>

Transition House, Inc.
Statement of Functional Expenses
Prev Year Comparison
July 1 - October 31, 2022

Expense	2022				2021					
	Mgmt & General	Fundraising	Transitional Living	Community Outreach	Total Jul '22-Oct '22	Mgmt & General	Fundraising	Transitional Living	Community Outreach	Total Jul '20-Oct '21
7000 · Salaries & wages	11,990.48	1,410.64	45,140.61	11,990.48	70,532.21	10,966.14	1,290.13	41,284.28	10,966.14	64,506.68
7002 · Employee Health,Dental,Life Ins	1,479.70	174.08	5,570.64	1,479.70	8,704.12	1,345.69	158.32	5,066.11	1,345.69	7,915.80
7003 · Workers' comp	749.19	88.14	2,820.48	749.19	4,407.00	887.57	104.42	3,341.44	887.57	5,221.00
7004 · FICA/MC/OESC	961.59	113.13	3,620.10	961.59	5,656.40	1,633.51	192.18	6,149.70	1,633.51	9,608.90
8000 · Legal & accounting	113.69	13.38	428.00	113.69	668.75	51.00	6.00	192.00	51.00	300.00
8100 · Office supplies	246.54	29.00	928.13	246.54	1,450.21	385.45	45.35	1,451.09	385.45	2,267.33
8200 · Telephone/Internter/Website	214.68	25.26	808.22	214.68	1,262.84	196.60	23.13	740.15	196.60	1,156.48
8300 · Postage	10.20	1.20	38.40	10.20	60.00	9.35	1.10	35.20	9.35	55.00
8400 · Rent	2,890.00	340.00	10,880.00	2,890.00	17,000.00	2,584.00	304.00	9,728.00	2,584.00	15,200.00
8410 · Utilities	822.53	96.77	3,096.58	822.53	4,838.40	655.42	77.11	2,467.46	655.42	3,855.41
8420 · Household expenses	82.20	9.67	309.45	82.20	483.51	69.64	8.19	262.19	69.64	409.67
8430 · Property maintenance & repairs	43.10	5.07	162.24	43.10	253.50	145.25	17.09	546.84	145.25	854.43
8500 · Equipment maintenance & repair	257.96	30.35	971.14	257.96	1,517.40	285.43	33.58	1,074.57	285.43	1,679.01
8800 · Training & development	-	-	-	-	-	34.43	4.05	129.60	34.43	202.50
8910 · Food	106.71	12.55	401.75	106.71	627.73	87.37	10.28	328.91	87.37	513.92
Total 8920 · Client Supplies/Activites	298.83	35.16	1,125.00	298.83	1,757.82	201.88	23.75	760.03	201.88	1,187.55
8925 · Streaming Services	16.99	2.00	63.95	16.99	99.92	16.31	1.92	61.39	16.31	95.92
8930 · Gasoline	47.28	5.56	178.00	47.28	278.13	41.13	4.84	154.84	41.13	241.94
8940 · Vehicle maintenance & repair	19.98	2.35	75.23	19.98	117.55	99.92	11.76	376.17	99.92	587.77
8950 · Vehicle insurance	-	-	-	-	-	-	-	-	-	-
9000 · Dues & subscriptions	44.71	5.26	168.32	44.71	263.00	-	-	-	-	-
9450 · General & prof liability ins	-	-	-	-	-	-	-	-	-	-
9455 · Directors & officers liab ins	340.51	40.06	1,281.92	340.51	2,003.00	340.51	40.06	1,281.92	340.51	2,003.00
9500 · Depreciation	-	-	-	-	-	-	-	-	-	-
9710 · Other expenses	-	-	-	-	-	-	-	-	-	-
Total Expense	20,736.85	2,439.63	78,068.15	20,736.85	121,981.49	20,036.59	2,357.25	75,431.88	20,036.59	117,862.31

Transition House, Inc.
Statement of Cash Flows
July 1 - October 31, 2022

	Jul '21-Oct '22	Jul '20-Oct '21
OPERATING ACTIVITIES		
Net Income	4,081.19	2,160.46
Adjustments to reconcile Net Income to net cash provided by operations:		
1055 · OKDMH contract receivable	2,461.67	-385.00
1060 · Prepaid Insurance	0.00	0.00
2200 · FICA taxes payable	-78.02	0.00
2210 · FIT WH payable	16.00	0.00
2220 · OK WH taxes payable	6.00	0.00
2230 · United Way WH payable	-1.00	0.00
2240 · Accrued Vacation payable	0.00	0.00
2401 · Deferred grant revenue	0.00	0.00
Net cash provided by Operating Activities	6,485.84	1,775.46
INVESTING ACTIVITIES		
1120 · Furniture & Equipment	0.00	0.00
1130 · Accumulated Depreciation	0.00	0.00
Net cash provided by Investing Activities	0.00	0.00
FINANCING ACTIVITIES		
2601 · Loan Payable	0.00	0.00
3001 · Unrestricted net assets	0.00	0.00
3002 · Retained Earnings	0.00	0.00
Net cash provided by Financing Activities	0.00	0.00
Net cash increase for period	6,485.84	1,775.46
Cash at beginning of period	77,843.35	97,491.79
Cash at end of period	84,329.19	99,267.25

Transition House, Inc.

FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

dwg, inc.

**1912 N. Drexel Blvd.
Oklahoma City, OK 73107**

**Phone: 405.949.0189
Fax: 405.949.1189**

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors,
Transition House, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Transition House, Inc. (a not-for-profit organization) which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Transition House, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. 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 Transition House, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 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.

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 Transition House, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

Transition House, Inc.
Notes to the Financial Statements
June 30, 2022

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 [*Entity Name*]'s internal control. Accordingly, no such opinion is expressed.⁴
- 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 [*Entity Name*]'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.

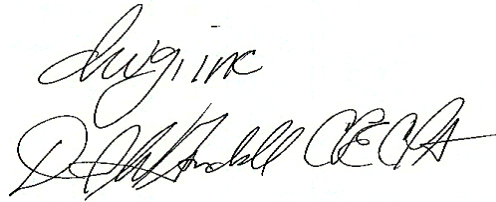
Report on Other Legal and Regulatory Requirements

Our audit was conducted for the purpose of forming an opinion on the financial statements of Transition House, Inc. as a whole. The accompanying schedule of Federal and State Awards is presented for purposes of additional analysis as required by the Oklahoma Department of Mental Health and Substance Abuse Services and is not a required part of

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 basic financial statements as a whole.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2022 on our consideration of Transition House, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Transition House, Inc.'s internal control over financial reporting and compliance.

The image shows two handwritten signatures. The first signature is in cursive and reads "dwg, inc.". The second signature is also in cursive and appears to be a personal name followed by "CPA".

dwg, inc.
November 15, 2022

Transition House, Inc.
Statement of Financial Position
As of June 30, 2022

ASSETS

Current Assets

Cash	\$	77,843
Grants receivable		18,370
Prepaid expense		4,335
Pledges receivable		500
Total Current Assets		101,048

Fixed Assets

Vehicles		21,800
Furniture and equipment		34,303
Accumulated depreciation		(50,707)
Total Fixed Assets		5,396

TOTAL ASSETS	\$	106,444
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LIABILITIES AND NET ASSETS

LIABILITIES

Current Liabilities

Accrued liabilities	\$	7,787
Total Current Liabilities		7,787

TOTAL LIABILITIES	7,787
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NET ASSETS

Without donor restrictions		98,657
TOTAL NET ASSETS		98,657
TOTAL LIABILITIES AND NET ASSETS	\$	106,444

Transition House, Inc.
Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2022

REVENUES, GAINS AND OTHER SUPPORT

United Way of Norman	\$ 42,500
Oklahoma Department of Mental Health	235,955
Other grants	17,323
Contributions	281
Fund raising events	12,584
Membership dues	29,934
Client fees	4,916
Interest income	477
Miscellaneous revenue	207
Total Revenues, Gains and Other Support	<u>344,177</u>

EXPENSES

Program Services	294,736
Supporting Services	69,135
Total Expenses	<u>363,871</u>

CHANGES IN NET ASSETS

(19,694)

BEGINNING NET ASSETS

118,351

ENDING NET ASSETS

\$ 98,657

Transition House, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2022

	<u>2022 Supporting Services</u>		<u>2022 Program Services</u>		<u>Total Expense</u>
	Administration and General	Fund Raising	Transitional Living	Community Outreach	
Cable	\$ 49	\$ 6	\$ 186	\$ 49	\$ 290
Client program supplies & activities	1,176	138	4,428	1,176	6,918
Depreciation	294	35	1,105	294	1,727
Directors and officers liability insurance	341	40	1,282	341	2,003
Dues and subscriptions	24	3	90	24	140
Employee health insurance	4,766	561	17,944	4,766	28,037
Equipment maintenance and repair	809	95	3,044	809	4,757
Food	265	31	999	265	1,561
Gasoline	143	17	538	143	841
General and professional liability insurance	525	62	1,978	525	3,091
Household expenses	356	42	1,339	356	2,092
Legal and accounting	2,002	236	7,536	2,002	11,775
Office supplies	657	77	2,472	657	3,862
Payroll tax expense	3,620	426	13,630	3,620	21,297
Postage	21	3	81	21	126
Property maintenance and repair	282	33	1,062	282	1,659
Rent	7,752	912	29,184	7,752	45,600
Salaries and wages	34,604	4,071	130,275	34,604	203,554
Staff development	164	19	618	164	966
Telephone	616	72	2,319	616	3,624
Utilities	1,918	226	7,222	1,918	11,285
Vehicle insurance	410	48	1,544	410	2,412
Vehicle maintenance and repair	176	21	661	176	1,033
Workers' compensation insurance	888	104	3,341	888	5,221
Total	\$ 61,858	\$ 7,277	\$ 232,877	\$ 61,858	\$ 363,871

Transition House, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2022

Cash flows from current activities:

Cash received from United Way Allocation	\$ 42,500
Cash received from Oklahoma Department of Mental Health	233,755
Cash received from other grants	17,323
Cash received from fund raising activities and other	15,206
Cash received from contributions	281
Cash received from interest	477
Cash received from client fees	4,916
Cash received from membership dues	29,934
Payments for goods and services	(111,033)
Payments to employees	(253,008)
Net cash used by current activities	(19,649)

Beginning cash	97,492
Ending cash	\$ 77,843

Reconciliation of change in net assets to net cash used by operations:

Change in net assets	\$ (19,694)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	1,727
Change in assets and liabilities:	
(Increase) decrease in receivables	(2,200)
(Increase) decrease in other assets - prepaid expense	(50)
Increase (decrease) in current liabilities	568
Net cash from current activities	\$ (19,649)

Transition House, Inc.
Notes to the Financial Statements
June 30, 2022

Note 1 - Summary of Significant Accounting Policies

General

This summary of significant accounting policies of The Transition House, Inc. (the Organization) is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management, which is responsible for their integrity and objectivity.

History of the Organization

The Transition House, Inc. (the Organization) is a not-for-profit Oklahoma corporation, which has been granted tax-exempt status under Section 501(C)(3) of the Internal Revenue Code and is not classified by the Internal Revenue Service as a private foundation.

The mission of the Organization is to provide a transitional living program for adult mental health consumers. Transition House offers a support system for the individual moving from inpatient treatment to independent community living. The goals of Transition House are to assist those consumers in their return to the community as active, independent citizens and thereby reduce the rate of re-hospitalization. The Community Outreach Program expands this ongoing service to the entire community by providing to those mental health consumers not in the Transitional Living Program support and socialization, apart from the traditional clinical settings.

Basis of Accounting

The Organization's books are kept on a cash receipts and disbursements basis during the year. At year-end, the books are converted to the accrual basis.

Financial Statement Presentation

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in ASU 2016-14. Under ASU 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Net assets without donor restrictions are currently available for operating purposes at the discretion of the Organization's Board for use for its associated programs, for general expenditure and for investment in property and equipment. Support that is restricted by the grantor or donor is reported as increase in net assets without donor restriction if the restriction expires in the reporting period in which the support is recognized. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets

Transition House, Inc.
Notes to the Financial Statements
June 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as net assets released from restrictions.

Net assets with donor restrictions include assets related to gifts with explicit donor-related restrictions that have not been met as to the specified purpose or expiration of the specified periods of time.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Accordingly, actual results could vary from those estimates.

Cash and Cash Equivalents

For purposes of preparing the statement of cash flows, cash includes an interest-bearing checking account.

Fixed Assets

Fixed assets or property and equipment are reported at cost. Donated property is recorded at its fair market value at the time of the donation. Costs of maintenance and repairs are charged to expense while costs of significant renewals and betterments are capitalized. Upon disposition or retirement of equipment the cost and related accumulated depreciation is removed from the accounts and the gain or loss, if any, is credited or charged to operations.

For financial reporting purposes assets are depreciated by the straight-line method over various estimated useful lives as follows:

Computer Equipment	5 years
Equipment and furniture	7 years

During the year ended June 30, 2022, the Organization incurred \$1,727 in depreciation expense.

Transition House, Inc.
Notes to the Financial Statements
June 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

Contributions, Grants and Promises to Receive

Contributions and grants are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. The Organization has adopted ACS 958-605, *Accounting for Contributions Received and Contributions Made*. Contributions received are recorded as net assets with donor restrictions or as net assets without donor restrictions, depending on the existence or nature of any donor restrictions. Support that is restricted by the grantor or donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other restricted support is reported as an increase in donor restricted net assets, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), 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.

The Organization receives a significant amount of donated services from unpaid volunteers who assist in fund raising and special projects. No amounts have been reflected in the statements for these donated services because the criteria for recognition under ASC 958-605 have not been satisfied.

Compensated Absences

Employees of the Organization are entitled to paid vacations and medical leave, depending on job classification, length of service, and other factors. Accrued vacation, which is paid on termination, is accrued at year-end. The liability as of June 30, 2022 is \$7,793.

Income Taxes

Transition House, Inc. has been granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. No income tax is payable by the Organization at either the federal or state level unless the income is unrelated to its exempt purpose. The Organization had no unrelated business income during the fiscal year. The Organization is required to file annual informational returns with the Internal Revenue Service and the Oklahoma Tax Commission. The informational returns are filed after completion of the annual audit. Tax returns for years ended June 30, 2021, 2020 and 2019 are subject to review by the taxing authorities.

Note 2 - Grants and Contracts Receivable

A significant portion of the Organization's support is derived from a grant from the Oklahoma Department of Mental Health and Substance Abuse Services. This grant was approved in the amount of \$220,000 for the contract period July 1, 2021 through June 30, 2022 and is renewable annually.

Transition House, Inc.
Notes to the Financial Statements
June 30, 2022

Note 3 – Fixed Assets

A summary of the Organization’s fixed asset activity is listed below:

	<u>6/30/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>6/30/2022</u>
Vehicles	\$ 21,800	\$ -	\$ -	\$ 21,800
Furniture and equipment	34,303	-	-	34,303
Total fixed assets	56,103	-	-	56,103
Accumulated depreciation	(48,980)	(1,727)	-	(50,707)
Net Capital Assets	\$ 7,123	\$ (1,727)	\$ -	\$ 5,396

Note 4 – Fund Raising Events

Fund raising events were as follows:

June Bug Jam Fund Raising

Revenue	\$ 15,206
Direct Expenses	<u>(2,622)</u>
Net Fund Raising	<u>\$ 12,584</u>

Note 5 – Cash and Cash Equivalents

The following table provides a reconciliation of cash, cash equivalents and restricted cash reported within the statement of financial position that sums to the amounts shown in the statement of cash flows:

Without donor restrictions	\$ 77,843
With donor restrictions	<u>-</u>
Total cash and cash equivalents	<u>\$ 77,843</u>

Note 6 – Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is with donor or other restrictions limiting their use, within year of the statement of financial position, comprise the following at June30, 2022:

Financial assets available to meet the cash needs for general expenditures within one year	\$77,843
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Transition House, Inc.
Notes to the Financial Statements
June 30, 2022

Note 7 – Rent

The Organization leases its office space and a drop-in center on an annual basis, with an annual lease renewal agreement. Rent expenses for these facilities in 2022 were \$16,200. In addition, four residential units with a combined capacity for twelve people are leased for use by Transition House clients. Rent expenses associated with these units were \$29,400.

Note 8 –Employee Benefit Plan

The Organization sponsors a Section 403(b) salary reduction plan that covers all full-time employees who are at least 21 years old and have completed one year of service. Employees may contribute up to \$15,000. The Organization makes no contribution to the plan.

Note 9 – Functional Expenses

Expenses by function have been allocated among program and supporting services, administration and general and fund-raising classifications on the basis of estimates made by the Organization's management.

Note 10 – Adoption of FASB Accounting Standards Update

The following pronouncements will be effective in the future:

Presentation of Financial Statements of Not-For-Profit Entities (August 2016, effective for Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (August 2016, effective for fiscal years beginning after December 15, 2020, and interim periods within fiscal years beginning after December 15, 2021). The amendments in this ASU are intended to improve financial statement presentation by not-for-profit (NFP) organizations-a model that has existed for more than 20 years. The new guidance will affect substantially all NFP's, including charities, foundations, private colleges, and universities, nongovernmental health care providers, cultural institutions, religious organizations, and trade associations among others, and requires NFP's to improve their presentation and disclosures to provide more relevant information about their resources (and the changes in those resources) to their donors, grantors, creditors, and other users. There are qualitative and quantitative requirements in a number of areas, including net asset classes, investment return, expenses, liquidity and availability of resources, and presentation of operating cash flows.

Accounting Standards Update (ASU) No. 201-08, Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting guidance for Contributions Received and Contributions Made, is effective for annual periods beginning after December 15, 2021, and interim periods within annual periods beginning after December 15, 2021. The

Transition House, Inc.
Notes to the Financial Statements
June 30, 2022

Note 10 – Adoption of FASB Accounting Standards Update (continued)

amendments in the ASU provide a more robust framework for determining whether a transaction should be accounted for as a contribution or as an exchange transaction. To accomplish this, the ASU clarifies how a not-for-profit organization determines whether a resource provider is participating in an exchange transaction.

Accounting Standards Update (ASU) No. 2016—02, Leases (Topic 842) (February 2016). The amendments in this Update are effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years, for any of the following:

1. A public business entity.
2. A not-for-profit entity that has issued or is a conduit bond obligor for securities that are traded, listed, or quoted on an exchange or an over-the-counter market.
3. An employee benefit plan that files financial statements with the U.S. Securities and Exchange Commission (SEC).

For all other entities, the amendments in this Update are effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2021. The FASB is issuing this Update to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. To meet the objective, the FASB is amending FASB Accounting Standards Codification and creating Topic 842, Leases. This update, along with IFRS 16, Leases, are the results of the FASB's and the

Accounting Standards Update (ASU) No. 2021-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets (September 2021, effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. Early adoption is permitted. The ASU should be applied on a retrospective basis.)

Note 11 – Management's Review

Management performed an evaluation of the organization's activity through the audit report date and has concluded that there are no significant subsequent events requiring disclosure through that date.

Transition House, Inc.
Notes to the Financial Statements
June 30, 2022

Note 12 – Subsequent Events

In January 2020, the World Health Organization declared the novel corona virus COVID-19) as a “Public Health Emergency of International Concern.” The long-term impact of COVID-19 is not known at this time, as the rapidly changing environment surrounding the virus continues to evolve. The Organization’s board remains committed to providing quality services to the clients of The Transition House, Inc. The board’s commitment to the continuation of the Organization is evident by the financial support provided during this pandemic. Nevertheless, the nature of the outbreak presents uncertainty and risk to the future of the Organization.

In July 2022 Transition House, Inc. received a donation of 1,000 pairs of socks from Bombas with a fair market value of 2 pairs for \$26.55 totaling \$13,275. Transition House, Inc. subsequently distributed approximately 60% of the donation, fair market value \$7,965, with Norman/Cleveland County Continuum of Care, resulting in a gift in kind donation of \$5,310.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Independent Auditor's Report

To the Board of Directors
Transition House, Inc.

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Transition House, Inc. (a nonprofit organization), which comprise the statement of financial position on as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated November 15, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Transition House, Inc.'s internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Transition House, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Transition House, Inc.'s internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to

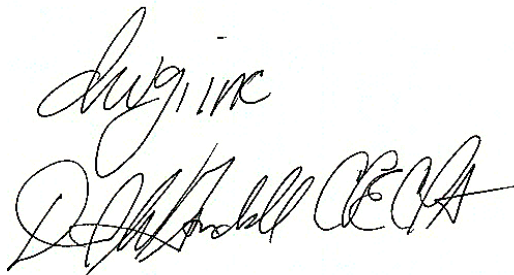
identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Transition House, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows two handwritten signatures. The top signature is in cursive and reads "dwg, inc". The bottom signature is also in cursive and appears to be a personal signature, possibly "D. J. [unclear] CPA".

dwg, inc.
November 15, 2022

**Transition House Inc.
 Schedule of State Awards
 For the Year Ended June 30, 2022**

Grantor Department/Program Title	State or Pass-Through Contract Number	Contract Period	Contract Amount	2022 Support Recognized	2022 Award Expenditures
State Grantor:					
Oklahoma Department of Mental Health and Substance:					
Abuse Services:	3B09SM010042	07/01/2021 - 06/30/2022	\$ 220,000	\$ 185,955	\$ 185,955
Transitional Living Services		07/01/2021 - 06/30/2022	50,000	50,000	50,000
Total Federal and State			<u>\$ 270,000</u>	<u>\$ 235,955</u>	<u>\$ 235,955</u>

Note 1:

Basis of Presentation:

The above schedule of federal and state awards is presented on the accrual basis of accounting.