
Transition House, Inc.

FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

dwg, inc.

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TABLE OF CONTENTS

Independent Auditor's Report	1
Statement of Financial Position	4
Statement of Activities and Changes in Net Assets	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8
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 <i>Government Auditing Standards</i>	15
Schedule of State Awards	17

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.

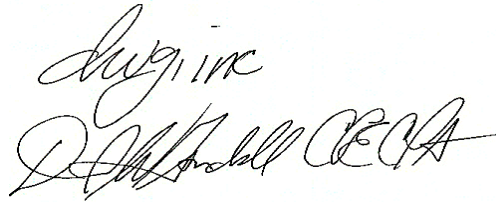
Report on Other Legal and Regulatory Requirements

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.

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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	344,177

EXPENSES

Program Services	294,736
Supporting Services	69,135
Total Expenses	363,871

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

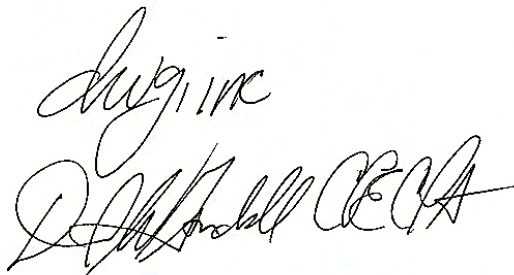
identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. 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.". Below it is a larger, more complex cursive signature, likely of the CPA, which includes the letters "CPA" at the end.

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.