

**Lake-Geauga Recovery Centers**  
**Analysis of Expenses**  
**FY 2010 - FY 2014**

	FY Ended 6/30/11	FY Ended 6/30/12	FY Ended 6/30/13	FY Ended 6/30/14
Expenses:				
Compensation:				
Key Employees:				
Program Services			\$ -	\$ -
Executive Director		\$ 131,250	\$ 98,648	\$ 104,971
Chief Financial Officer			\$ 63,281	\$ 65,512
Fundraising Expenses				\$ 3,020
Other (not listed)			\$ 10,817	\$ 2,195
<b>Total Key Employee Compensation</b>	<b>\$ -</b>	<b>\$ 131,250</b>	<b>\$ 172,746</b>	<b>\$ 175,698</b>
Other Salaries & Wages				
Program Services	\$ 1,143,330	\$ 1,054,047	\$ 1,080,530	\$ 1,235,949
Management & General Expenses	\$ 154,541	\$ 45,268	\$ 15,449	\$ 37,586
Fundraising Expenses	\$ -	\$ -	\$ -	\$ 3,750
<b>Total Other Salaries &amp; Wages</b>	<b>\$ 1,297,871</b>	<b>\$ 1,099,315</b>	<b>\$ 1,095,979</b>	<b>\$ 1,277,285</b>
Pension Plan Accruals:				
Program Services	\$ 48,000	\$ 48,000	\$ 33,570	\$ 36,340
Management & General Expenses	\$ -	\$ -	\$ 5,847	\$ 6,381
Fundraising Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total Pension Plan Accruals</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 39,417</b>	<b>\$ 42,721</b>
Other Employee Benefits:				
Program Services	\$ 142,464	\$ 177,205	\$ 133,719	\$ 164,403
Management & General Expenses	\$ 45,257	\$ 873	\$ 23,289	\$ 28,288
Fundraising Expenses	\$ -	\$ -	\$ -	\$ 581
<b>Total Other Employee Benefits</b>	<b>\$ 187,721</b>	<b>\$ 178,078</b>	<b>\$ 157,008</b>	<b>\$ 193,272</b>
Payroll Taxes:				
Program Services	\$ 131,649	\$ 116,974	\$ 94,012	\$ 107,066
Management & General Expenses	\$ 682	\$ 2,767	\$ 16,375	\$ 18,802
Fundraising Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total Payroll Taxes</b>	<b>\$ 132,331</b>	<b>\$ 119,741</b>	<b>\$ 110,387</b>	<b>\$ 125,868</b>
Accounting:				
Program Services	\$ 8,445	\$ 13,425		
Management & General Expenses	\$ -	\$ -		
Fundraising Expenses	\$ -	\$ -		
<b>Total Accounting Expenses</b>	<b>\$ 8,445</b>	<b>\$ 13,425</b>	<b>\$ -</b>	<b>\$ -</b>
Other:				
Program Services	\$ 4,276	\$ 8,008	\$ 115,321	\$ 103,467
Management & General Expenses	\$ -	\$ -	\$ 6,006	\$ 6,664
Fundraising Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total Other Expenses</b>	<b>\$ 4,276</b>	<b>\$ 8,008</b>	<b>\$ 121,327</b>	<b>\$ 110,131</b>
Office Expense:				
Program Services	\$ 77,344	\$ 99,404	\$ 116,932	\$ 146,994
Management & General Expenses	\$ -	\$ -	\$ 5,211	\$ 5,239
Fundraising Expenses	\$ -	\$ -	\$ -	\$ 320
<b>Total Office Expense</b>	<b>\$ 77,344</b>	<b>\$ 99,404</b>	<b>\$ 122,143</b>	<b>\$ 152,553</b>

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Information Technology				
Program Services	\$ 43,596	\$ 45,455		
Management & General Expenses	\$ 779	\$ -		
Fundraising Expenses	\$ -	\$ -		
<b>Total Information Technology Expenses</b>	<b>\$ 44,375</b>	<b>\$ 45,455</b>	<b>\$ -</b>	<b>\$ -</b>
Occupancy:				
Program Services	\$ 153,464	\$ 139,798	\$ 68,965	\$ 106,259
Management & General Expenses	\$ -	\$ -	\$ 604	\$ 836
Fundraising Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total Occupancy</b>	<b>\$ 153,464</b>	<b>\$ 139,798</b>	<b>\$ 69,569</b>	<b>\$ 107,095</b>
Travel:				
Program Services	\$ 51,557	\$ 10,839	\$ 10,649	\$ 10,797
Management & General Expenses	\$ 964	\$ 2,414	\$ 2,976	\$ 4,007
Fundraising Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total Travel Expenses</b>	<b>\$ 52,521</b>	<b>\$ 13,253</b>	<b>\$ 13,625</b>	<b>\$ 14,804</b>
Conferences:				
Program Services		\$ 9,752		
Management & General Expenses		\$ -		
Fundraising Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total Conferences Expenses</b>	<b>\$ -</b>	<b>\$ 9,752</b>	<b>\$ -</b>	<b>\$ -</b>
Interest:				
Program Services	\$ 3,853	\$ 2,111	\$ 1,456	
Management & General Expenses	\$ -	\$ -	\$ 93	
Fundraising Expenses	\$ -	\$ -		
<b>Total Interest Expenses</b>	<b>\$ 3,853</b>	<b>\$ 2,111</b>	<b>\$ 1,549</b>	<b>\$ -</b>
Depreciation:				
Program Services	\$ 60,938	\$ 63,848	\$ 73,040	\$ 85,954
Management & General Expenses	\$ -	\$ -	\$ -	\$ -
Fundraising Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total Depreciation Expenses</b>	<b>\$ 60,938</b>	<b>\$ 63,848</b>	<b>\$ 73,040</b>	<b>\$ 85,954</b>
Insurance:				
Program Services	\$ 23,841	\$ 15,101	\$ 40,297	\$ 27,678
Management & General Expenses	\$ 412	\$ 224	\$ 1,757	\$ 1,435
Fundraising Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total Insurance</b>	<b>\$ 24,253</b>	<b>\$ 15,325</b>	<b>\$ 42,054</b>	<b>\$ 29,113</b>
Program Expenses				
Program Services	\$ 39,632	\$ 49,865	\$ 114,637	\$ 128,682
Management & General Expenses	\$ -	\$ -	\$ -	\$ -
Fundraising Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total Program Expenses</b>	<b>\$ 39,632</b>	<b>\$ 49,865</b>	<b>\$ 114,637</b>	<b>\$ 128,682</b>
Repairs & Maintenance:				
Program Services	\$ 32,385		\$ 54,514	\$ 81,668
Management & General Expenses	\$ -		\$ 355	\$ -
Fundraising Expenses	\$ -		\$ -	\$ -
<b>Total Repairs &amp; Maintenance Expenses</b>	<b>\$ 32,385</b>		<b>\$ 54,869</b>	<b>\$ 81,668</b>

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Supplies:				
Program Services	\$ 53,254	\$ 44,079	\$ 35,848	\$ 46,181
Management & General Expenses	\$ 8	\$ 8	\$ 1,725	\$ 1,418
Fundraising Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total Supplies Expenses</b>	<b>\$ 53,262</b>	<b>\$ 44,087</b>	<b>\$ 37,573</b>	<b>\$ 47,599</b>
All Other Expenses:				
Program Services	\$ 31,467	\$ 55,006	\$ 38,261	\$ 45,828
Management & General Expenses	\$ -	\$ -	\$ -	\$ 1,095
Fundraising Expenses	\$ -	\$ -	\$ -	\$ -
<b>Total All Other Expenses</b>	<b>\$ 31,467</b>	<b>\$ 55,006</b>	<b>\$ 38,261</b>	<b>\$ 46,923</b>
Grand Total				
Program Services	<b>\$ 2,049,495</b>	<b>\$ 1,952,917</b>	<b>\$ 2,011,751</b>	<b>\$ 2,327,266</b>
Management & General Expenses	\$ 202,643	\$ 182,804	\$ 252,433	\$ 284,429
Fundraising Expenses	\$ -	\$ -	\$ -	\$ 7,671
<b>Grand Total All Expenses</b>	<b>\$ 2,252,138</b>	<b>\$ 2,135,721</b>	<b>\$ 2,264,184</b>	<b>\$ 2,619,366</b>
Outpatient Services	\$ -	\$ 930,236	\$ 971,220	\$ 1,072,233
Residential Treatment Programs	\$ -	\$ 733,371	\$ 792,065	\$ 788,738
Prevention Services	\$ -	\$ 151,837	\$ 162,557	\$ 193,839
Other Program Services	\$ -	\$ 137,473	\$ 85,909	\$ 272,456
<b>Total Program Services</b>	<b>\$ 2,049,495</b>	<b>\$ 1,952,917</b>	<b>\$ 2,011,751</b>	<b>\$ 2,327,266</b>