

COMMUNITY RECOVERY PARTNERSHIP, INC.  
DOING BUSINESS AS  
HIGHLAND RIVERS FOUNDATION

FINANCIAL REPORT

JUNE 30, 2021

COMMUNITY RECOVERY PARTNERSHIP, INC.

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ROBERT BAKER  
& ASSOCIATES, CPAs

## INDEPENDENT AUDITOR'S REPORT

To The Board of Directors  
Community Recovery Partnership, Inc.  
Dalton, Georgia

We have audited the accompanying financial statements of Community Recovery Partnership, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

### **Management's Responsibility 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Recovery Partnership, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

ROBERT BAKER & ASSOCIATES, CPAs

A handwritten signature in black ink that reads 'ROBERT BAKER AND ASSOCIATES'.

Albany, Georgia  
May 18, 2022

COMMUNITY RECOVERY PARTNERSHIP, INC.

STATEMENTS OF FINANCIAL POSITION

June 30, 2021 and 2020

ASSETS

	2021	2020
<b>CURRENT ASSETS</b>		
Cash	\$ 604,102	\$ 720,023
Cash - Restricted	6,476	11,083
Accounts Receivable	9,406	-
Current Portion of Notes Receivable	23,438	22,683
Total Current Assets	<u>\$ 643,422</u>	<u>\$ 753,789</u>
NOTES RECEIVABLE	<u>\$ 181,847</u>	<u>\$ 207,286</u>
<b>CAPITAL ASSETS</b>		
Land	\$ 217,600	\$ 217,600
Buildings, Net of Accumulated Depreciation	3,064,664	3,148,056
Total Capital Assets, Net of Accumulated Depreciation	<u>\$ 3,282,264</u>	<u>\$ 3,365,656</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 4,107,533</u></u>	<u><u>\$ 4,326,731</u></u>

LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ -	\$ 1,177
Due to Highland Rivers Health	5,396	-
Total Current Liabilities	<u>\$ 5,396</u>	<u>\$ 1,177</u>
<b>TOTAL LIABILITIES</b>	<u>\$ 5,396</u>	<u>\$ 1,177</u>
<b>NET ASSETS</b>		
Without Donor Restrictions:		
Undesignated	\$ 812,147	\$ 948,815
Board Designated	1,250	-
Net Investment in Property and Equipment	3,282,264	3,365,656
Total Without Donor Restrictions	<u>\$ 4,095,661</u>	<u>\$ 4,314,471</u>
With Donor Restrictions:	6,476	11,083
Total Net Assets	<u>\$ 4,102,137</u>	<u>\$ 4,325,554</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 4,107,533</u></u>	<u><u>\$ 4,326,731</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

COMMUNITY RECOVERY PARTNERSHIP, INC.

STATEMENT OF ACTIVITIES

For The Fiscal Year Ended June 30, 2021

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
<b>OPERATING GRANTS AND CONTRIBUTIONS</b>			
Grants and Contracts	\$ 12,019	\$ -	\$ 12,019
Fundraising	10,020	-	10,020
Donations and Grants	10,755	12,025	22,780
Interest Income	7,316	-	7,316
Rental Income	6,000	-	6,000
Net Assets Released from Restrictions	<u>16,632</u>	<u>(16,632)</u>	<u>-</u>
<b>TOTAL OPERATING GRANTS AND CONTRIBUTIONS</b>	<u>\$ 62,742</u>	<u>\$ (4,607)</u>	<u>\$ 58,135</u>
<b>EXPENSES</b>			
Program Services	\$ 119,495	\$ -	\$ 119,495
Support Services:			
General and Administrative	71,487	-	71,487
Fundraising	<u>90,570</u>	<u>-</u>	<u>90,570</u>
<b>TOTAL EXPENSES</b>	<u>\$ 281,552</u>	<u>\$ -</u>	<u>\$ 281,552</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ (218,810)</u>	<u>\$ (4,607)</u>	<u>\$ (223,417)</u>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>4,314,471</u>	<u>11,083</u>	<u>4,325,554</u>
<b>NET ASSETS - END OF YEAR</b>	<u><u>\$ 4,095,661</u></u>	<u><u>\$ 6,476</u></u>	<u><u>\$ 4,102,137</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

COMMUNITY RECOVERY PARTNERSHIP, INC.

STATEMENT OF ACTIVITIES - CONTINUED

For The Fiscal Year Ended June 30, 2020

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL</u>
<b>OPERATING GRANTS AND CONTRIBUTIONS</b>			
Rental Income	\$ 8,221	\$ -	\$ 8,221
Fundraising	13,448	-	13,448
Donations and Grants	9,118	4,188	13,306
Gain on Sale of Capital Assets	448,065	-	448,065
Interest Income	5,969	-	5,969
Net Assets Released from Restrictions	<u>4,526</u>	<u>(4,526)</u>	<u>-</u>
<b>TOTAL OPERATING GRANTS AND CONTRIBUTIONS</b>	<u>\$ 489,347</u>	<u>\$ (338)</u>	<u>\$ 489,009</u>
<b>EXPENSES</b>			
Program Services	\$ 277,159	\$ -	\$ 277,159
Support Services:			
General and Administration	<u>1,538</u>	<u>-</u>	<u>1,538</u>
<b>TOTAL EXPENSES</b>	<u>\$ 278,697</u>	<u>\$ -</u>	<u>\$ 278,697</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 210,650</u>	<u>\$ (338)</u>	<u>\$ 210,312</u>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>4,103,821</u>	<u>11,421</u>	<u>4,115,242</u>
<b>NET ASSETS - END OF YEAR</b>	<u><u>\$ 4,314,471</u></u>	<u><u>\$ 11,083</u></u>	<u><u>\$ 4,325,554</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

COMMUNITY RECOVERY PARTNERSHIP, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For The Fiscal Year Ended June 30, 2021

	<u>SUPPORT SERVICES</u>				TOTAL EXPENSES
	PROGRAM SERVICES	GENERAL AND ADMINISTRATIVE	FUND- RAISING	TOTAL	
<b>PERSONNEL EXPENSES</b>					
Salaries	\$ 9,369	\$ 33,067	\$ 56,022	\$ 89,089	\$ 98,458
Taxes and Benefits	3,440	12,332	21,305	33,637	37,077
Total Personnel Expenses	<u>\$ 12,809</u>	<u>\$ 45,399</u>	<u>\$ 77,327</u>	<u>\$ 122,726</u>	<u>\$ 135,535</u>
<b>DIRECT EXPENSES</b>					
Advertising and Promotions	\$ 262	\$ 35	\$ -	\$ 35	\$ 297
Computer Maintenance and Support	612	389	-	389	1,001
Depreciation Expense	83,392	-	-	-	83,392
Donations	100	15,551	-	15,551	15,651
Repairs and Maintenance	33	675	-	675	708
Insurance	-	1,318	-	1,318	1,318
Office Supplies	-	53	-	53	53
Other Expenses	17,117	2,687	636	3,323	20,440
Other Supplies	-	86	9,640	9,726	9,726
Pharmaceuticals	5,111	-	-	-	5,111
Printing	59	-	-	-	59
Professional Fees	-	2,871	-	2,871	2,871
Small Equipment	-	820	-	820	820
Telecommunications	-	749	-	749	749
Travel	-	847	2,967	3,814	3,814
Utilities	-	7	-	7	7
Total Direct Expenses	<u>\$ 106,686</u>	<u>\$ 26,088</u>	<u>\$ 13,243</u>	<u>\$ 39,331</u>	<u>\$ 146,017</u>
<b>TOTAL EXPENSES</b>	<u><u>\$ 119,495</u></u>	<u><u>\$ 71,487</u></u>	<u><u>\$ 90,570</u></u>	<u><u>\$ 162,057</u></u>	<u><u>\$ 281,552</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

COMMUNITY RECOVERY PARTNERSHIP, INC.

STATEMENT OF FUNCTIONAL EXPENSES - CONTINUED

For The Fiscal Year Ended June 30, 2020

	<u>SUPPORT SERVICES</u>		
	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>TOTAL EXPENSES</u>
<b>PERSONNEL EXPENSES</b>			
Salaries	\$ 121,533	\$ 773	\$ 122,306
Taxes and Benefits	38,285	309	38,594
Total Personnel Expenses	<u>\$ 159,818</u>	<u>\$ 1,082</u>	<u>\$ 160,900</u>
<b>DIRECT EXPENSES</b>			
Advertising and Promotions	\$ 1,432	\$ -	\$ 1,432
Computer Maintenance and Support	-	75	75
Depreciation Expense	83,392	-	83,392
Repairs and Maintenance	393	-	393
Insurance	1,170	-	1,170
Office Supplies	-	381	381
Other Expenses	8,592	-	8,592
Other Supplies	4,658	-	4,658
Printing	1,707	-	1,707
Professional Fees	484	-	484
Program Expenses and Other Contracted Services	549	-	549
Telecommunications	672	-	672
Travel	4,887	-	4,887
Utilities	9,405	-	9,405
Total Direct Expenses	<u>\$ 117,341</u>	<u>\$ 456</u>	<u>\$ 117,797</u>
<b>TOTAL EXPENSES</b>	<u><u>\$ 277,159</u></u>	<u><u>\$ 1,538</u></u>	<u><u>\$ 278,697</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.



COMMUNITY RECOVERY PARTNERSHIP, INC.

STATEMENTS OF CASH FLOWS

For The Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Contributed Support Received	\$ 32,800	\$ 26,754
Earned Revenue Received	8,613	8,221
Interest Received	7,316	5,969
Cash Paid for Salaries and Benefits	(135,535)	(447,302)
Cash Paid for Operating Expenses	<u>(58,406)</u>	<u>(34,405)</u>
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>\$ (145,212)</b>	<b>\$ (440,763)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from Payments on Notes Receivable	\$ 24,684	\$ 20,031
Proceeds from Sale of Capital Assets	<u>-</u>	<u>994,065</u>
<b>NET CASH PROVIDED BY IN INVESTING ACTIVITIES</b>	<b>\$ 24,684</b>	<b>\$ 1,014,096</b>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>\$ (120,528)</b>	<b>\$ 573,333</b>
<b>CASH - BEGINNING OF YEAR</b>	<u>731,106</u>	<u>157,773</u>
<b>CASH - END OF YEAR</b>	<b><u>\$ 610,578</u></b>	<b><u>\$ 731,106</u></b>
<b>Reconciliation of Changes in Net Assets to Net Cash</b>		
<b>Provided by Operating Activities:</b>		
Change in Net Assets	\$ (223,417)	\$ 210,312
<b>Adjustments to Reconcile Change in Net Assets to</b>		
<b>Net Cash Provided by Operating Activities:</b>		
Depreciation	83,392	83,392
Gain on Sale of Capital Assets	-	(448,065)
<b>Change in Assets and Liabilities:</b>		
Increase in Accounts Receivable	(9,406)	-
Increase (Decrease) in Accounts Payable	<u>4,219</u>	<u>(286,402)</u>
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b><u>\$ (145,212)</u></b>	<b><u>\$ (440,763)</u></b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

COMMUNITY RECOVERY PARTNERSHIP, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES

Community Recovery Partnership, Inc. was created to support Highland Rivers Community Service Board in building and sustaining one community of recovery that advances mind, body, and health.

BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities. Revenues are recorded when earned and expenses are recorded when incurred.

NET ASSETS

Net assets of the Organization are classified based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions - Amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net Assets With Donor Restrictions - Assets subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Organization. Certain restrictions may need to be maintained in perpetuity.

Earnings related to restricted net assets will be included in net assets without donor-restrictions unless otherwise specifically required to be included in donor-restricted net assets by the donor or by applicable state law.

CUSTODIAL CREDIT RISK

The Organization maintains its cash in bank deposit accounts which exceed federally insured limits. The Organization has not experienced any losses in such accounts.

PROPERTY AND EQUIPMENT

It is the Foundation's policy to capitalize property and equipment over \$5,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Foundation reports expirations of donor

COMMUNITY RECOVERY PARTNERSHIP, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Foundation reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method. Currently, buildings are the only depreciable property owned by the Organization and are being depreciated over a 39 year useful life.

REVENUE RECOGNITION

The Organization has earned revenues and public support. Earned revenues represent grants earned or rental revenue generated through the rental of property owned by the Organization. These revenues are recorded when earned, which occurs over time or when the funds are expended. Public support represents unconditional gifts in a voluntary nonreciprocal transfer. The Organization recognizes all contributed public support received as income in the period pledged.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

BUDGETARY RESTRICTIONS

Line item budgets were developed as part of the grant agreements. Provisions were made for revision of the budgets during the year. The budgeted amounts shown in the accompanying statements reflect the final revised budgets for the grants. All budgets were prepared on the accrual basis of accounting, and are consistent with accounting principles generally accepted in the United States of America.

INCOME TAXES

The Organization is an exempt organization for Federal income tax purposes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for Federal income taxes. In addition, the Organization is not classified as an "exempt private foundation" within the meaning of Section 509(a) of the Code. The Organization has no unrelated business income.

NON-CASH DONATIONS

Donated marketable securities and other non-cash donations are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose.

PROMISES TO GIVE

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are

COMMUNITY RECOVERY PARTNERSHIP, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Organization uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made.

CONTRIBUTED SERVICES

During the fiscal years ended June 30, 2021 and 2020, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization at the residents' facilities, but these services do not meet the criteria for recognition as contributed services.

NOTE 2 - RESTATEMENT OF FINANCIAL STATEMENTS

Notes receivable (Note 5) were previously reported as accounts receivable and included an incorrect amount of interest income. Accordingly, the Organization restated its results for the affected year. The effect of the restatement was to increase notes receivable and the change in net assets for the year ended June 30, 2020 by \$3,269. The effect of the restatement on individual financial statement line items as of and for the year ended June 30, 2020 are as follows:

	As Previously Reported	Restated
Included in the Statement of Financial Position:		
Accounts Receivable	\$ 226,700	\$ -
Current Portion of Notes Receivable	-	22,683
Notes Receivable	-	207,286
Net Assets Without Donor Restrictions	945,546	948,815
Included in the Statement of Activities:		
Without Donor Restrictions		
Interest Income	\$ 2,700	\$ 5,969
Change in Net Assets	207,381	210,650

COMMUNITY RECOVERY PARTNERSHIP, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3 - LIQUIDITY

The Organization regularly monitors liquidity required to meet its annual operating needs and other contractual commitments while also striving to maximize the return on investment of its funds not required for annual operations. As of June 30, 2021 and 2020, the Organization has the following financial assets available to meet annual operating needs for the 2022 and 2021 years as follows:

	<u>2021</u>	<u>2020</u>
Cash	\$ 610,578	\$ 731,106
Accounts Receivable	9,406	-
Current Portion of Notes Receivable	<u>23,438</u>	<u>22,683</u>
	\$ 643,422	\$ 753,789
Less Amounts For:		
Accounts Payable and Accrued Expenses	<u>\$ 5,396</u>	<u>\$ 1,177</u>
 TOTAL	 <u>\$ 638,026</u>	 <u>\$ 752,612</u>

NOTE 4 - CASH AND DEPOSITS

Total deposits as of June 30, 2021 are summarized as follows:

As reported in the Statement of Financial Position:

	<u>2021</u>	<u>2020</u>
Cash	\$ 604,102	\$ 720,023
Cash - Restricted	<u>6,476</u>	<u>11,083</u>
	<u>\$ 610,578</u>	<u>\$ 731,106</u>
 Cash deposited with financial institutions	 <u>\$ 610,578</u>	 <u>\$ 731,106</u>

NOTE 5 - NOTES RECEIVABLE

During the year ended June 30, 2020, the Organization entered into an agreement whereby it effectively seller-financed the sale of one of its properties to the Appalachian Judicial Court. The note is receivable in monthly installments of principal and interest as follows: \$2,500 for months 1-36; \$2,562.50 for months 37-72; \$2,626.56 for months 73-108; \$2,692.23 for months 109-113; and a final payment of \$1,400. The note bears interest at 3.279%, matures on March 1, 2029, and is collateralized by real estate.

COMMUNITY RECOVERY PARTNERSHIP, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6 - CAPITAL ASSETS

Capital Assets activity for the fiscal year ending June 30, 2021 was as follows:

	Balance <u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2021</u>
Land	\$ 217,600	\$ -	\$ -	\$ 217,600
Buildings	\$ 3,252,296	\$ -	\$ -	\$ 3,252,296
Accumulated Depreciation	(104,240)	(83,392)	-	(187,632)
Net	<u>\$ 3,148,056</u>	<u>\$ (83,392)</u>	<u>\$ -</u>	<u>\$ 3,064,664</u>
Net Property and Equipment	<u>\$ 3,365,656</u>	<u>\$ (83,392)</u>	<u>\$ -</u>	<u>\$ 3,282,264</u>

NOTE 7 - BOARD DESIGNATED NET ASSETS

The Organization's Board of Directors periodically designates otherwise unrestricted donations to be spent for specific purposes. The following is a listing of the specific Board designations as of June 30, 2021. There were no Board designated amounts as of June 30, 2020. No amounts were expended from these designations during the year ended June 30, 2021.

Employee Appreciation	\$ 1,250
Veterans Celebrations	<u>250</u>
	<u>\$ 1,500</u>

NOTE 8 - RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions at June 30, 2021 and 2020 are available for the following purposes:

	<u>2021</u>	<u>2020</u>
Peer - Levi	\$ 85	\$ 250
HRC	25	25
Mosaic Place	2,489	2,489
Playground	2,064	7,500
Recovery T-shirts	1,100	819
Smile Up	33	-
IDD	180	-
Wellspring	500	-
	<u>\$ 6,476</u>	<u>\$ 11,083</u>

COMMUNITY RECOVERY PARTNERSHIP, INC.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9 - RELATED PARTY TRANSACTIONS

Community Recovery Partnership, Inc. is related to Highland Rivers Community Service Board by common management. There is \$5,396 owed to Highland Rivers Community Service Board at June 30, 2021.

NOTE 10- SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through May 18, 2022, the date on which the financial statements were available to be issued.