

**MYHEALTH FOR TEENS AND
YOUNG ADULTS, INC.**
AUDITED FINANCIAL STATEMENTS
December 31, 2021 and 2020

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
myHealth for Teens and Young Adults, Inc.
Hopkins, Minnesota

Opinion

We have audited the accompanying financial statements of myHealth for Teens and Young Adults, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, cash flows and functional expenses for the years 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 myHealth for Teens and Young Adults, Inc. as of December 31, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 myHealth for Teens and Young Adults, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 myHealth for Teens and Young Adults, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 generally accepted auditing standards 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 generally accepted auditing standards, 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 myHealth for Teens and Young Adults, Inc.'s internal control. Accordingly, no such opinion is expressed.
- 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 myHealth for Teens and Young Adults, Inc.'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 audits.

Harrington Langer & Associates

August 19, 2022

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
STATEMENTS OF FINANCIAL POSITION
December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 224,285	\$ 213,619
Contracts and grants receivable	105,965	97,468
Prepaid expenses	10,686	9,327
Inventory	<u>2,842</u>	<u>9,096</u>
TOTAL CURRENT ASSETS	<u>343,778</u>	<u>329,510</u>
 PROPERTY AND EQUIPMENT, at cost		
Furniture and equipment	220,513	201,804
Leasehold improvements	<u>327,343</u>	<u>325,599</u>
	547,856	527,403
Accumulated depreciation	<u>(370,528)</u>	<u>(338,924)</u>
TOTAL PROPERTY AND EQUIPMENT, net	<u>177,328</u>	<u>188,479</u>
 OTHER ASSETS		
Deposits	<u>5,000</u>	<u>5,000</u>
TOTAL ASSETS	<u>\$ 526,106</u>	<u>\$ 522,989</u>
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 9,057	\$ 14,412
Accrued expenses	<u>79,193</u>	<u>76,544</u>
TOTAL CURRENT LIABILITIES	<u>88,250</u>	<u>90,956</u>
 NET ASSETS		
Without donor restrictions	437,856	432,033
With donor restrictions	<u>-</u>	<u>-</u>
TOTAL NET ASSETS	<u>437,856</u>	<u>432,033</u>
 TOTAL LIABILITIES AND NET ASSETS	<u>\$ 526,106</u>	<u>\$ 522,989</u>

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2021
(with comparative totals for 2020)

	Without donor Restrictions	With donor Restrictions	Total 2021	Total 2020
SUPPORT AND REVENUE				
Foundations	\$ 100,532	\$ -	\$ 100,532	\$ 110,000
Government contributions	-	-	-	173,200
Government grants and contracts	544,305	-	544,305	571,778
Individual contributions	56,410	-	56,410	56,668
Client service fees	452,315	-	452,315	402,864
Special event, net of expenses of \$38,003 and \$19,977, respectively	74,605	-	74,605	46,606
Other earned income	28,859	-	28,859	17,765
Net assets released from restrictions	-	-	-	-
	<u>1,257,026</u>	<u>-</u>	<u>1,257,026</u>	<u>1,378,881</u>
TOTAL SUPPORT AND REVENUE				
EXPENSES				
Program services				
Clinic	541,138	-	541,138	530,803
Health Education	177,573	-	177,573	178,050
Mental Health	213,862	-	213,862	137,570
Becoming Program	52,064	-	52,064	96,897
	<u>984,637</u>	<u>-</u>	<u>984,637</u>	<u>943,320</u>
Total program services	984,637	-	984,637	943,320
Management and general	113,133	-	113,133	107,374
Fundraising	153,433	-	153,433	149,621
	<u>1,251,203</u>	<u>-</u>	<u>1,251,203</u>	<u>1,200,315</u>
TOTAL EXPENSES				
CHANGE IN NET ASSETS				
	5,823	-	5,823	178,566
NET ASSETS, BEGINNING				
	<u>432,033</u>	<u>-</u>	<u>432,033</u>	<u>253,467</u>
NET ASSETS, ENDING				
	<u>\$ 437,856</u>	<u>\$ -</u>	<u>\$ 437,856</u>	<u>\$ 432,033</u>

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

	Without donor Restrictions	With donor Restrictions	Total
SUPPORT AND REVENUE			
Foundations	\$ 110,000	\$ -	\$ 110,000
Government contributions	173,200	-	173,200
Government grants and contracts	571,778	-	571,778
Individual contributions	56,668	-	56,668
Client service fees	402,864	-	402,864
Special event, net of expenses of \$19,977	46,606	-	46,606
Other earned income	17,765	-	17,765
Net assets released from restrictions	21,000	(21,000)	-
	<u>1,399,881</u>	<u>(21,000)</u>	<u>1,378,881</u>
TOTAL SUPPORT AND REVENUE			
EXPENSES			
Programs			
Clinic	530,803	-	530,803
Health Education	178,050	-	178,050
Mental Health	137,570	-	137,570
Becoming Program	96,897	-	96,897
	<u>943,320</u>	<u>-</u>	<u>943,320</u>
Total program services	943,320	-	943,320
Management and general	107,374	-	107,374
Fundraising	149,621	-	149,621
	<u>1,200,315</u>	<u>-</u>	<u>1,200,315</u>
TOTAL EXPENSES	<u>1,200,315</u>	<u>-</u>	<u>1,200,315</u>
CHANGE IN NET ASSETS	199,566	(21,000)	178,566
NET ASSETS, BEGINNING	<u>232,467</u>	<u>21,000</u>	<u>253,467</u>
NET ASSETS, ENDING	<u><u>\$ 432,033</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 432,033</u></u>

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 5,823	\$ 178,566
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	31,604	29,657
PPP loan forgiveness	-	(173,200)
(Increase) decrease in:		
Contracts and grants receivable	(8,497)	(14,694)
Contributions receivable	-	21,000
Prepaid expenses	(1,359)	(8,071)
Inventory	6,254	3,538
Increase (decrease) in:		
Accounts payable	(5,355)	(24,508)
Accrued expenses	2,649	12,289
	31,119	24,577
NET CASH PROVIDED BY OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(20,453)	(22,502)
CASH FLOWS FROM FINANCING ACTIVITIES		
Advance on PPP loan	-	173,200
	10,666	175,275
INCREASE IN CASH AND CASH EQUIVALENTS		
CASH AND CASH EQUIVALENTS, BEGINNING	213,619	38,344
CASH AND CASH EQUIVALENTS, ENDING	\$ 224,285	\$ 213,619

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2021
(with comparative totals for 2020)

	Program Services				Total	Management and General	Fundraising	Total 2021	Total 2020
	Clinic	Health Education	Mental Health	Becoming Program					
Salaries	\$ 287,810	\$ 108,175	\$ 143,302	\$ 37,339	\$ 576,626	\$ 83,118	\$ 111,525	\$ 771,269	\$ 716,894
Payroll taxes	22,497	8,456	11,201	3,028	45,182	7,418	8,364	60,964	56,781
Employee benefits	14,752	9,046	8,349	1,740	33,887	135	8,215	42,237	49,798
Total personnel expenses	325,059	125,677	162,852	42,107	655,695	90,671	128,104	874,470	823,473
Contract services	23,531	3,330	3,074	641	30,576	1,445	1,629	33,650	32,426
Insurance	6,532	4,005	3,697	770	15,004	1,738	1,959	18,701	17,916
Travel	976	599	553	115	2,243	260	293	2,796	4,459
Other expenses	3,631	2,351	2,055	428	8,465	966	39,093	48,524	31,981
Occupancy	30,895	18,944	17,487	3,643	70,969	8,220	9,269	88,458	86,074
Office expenses	15,219	9,332	8,614	1,795	34,960	4,049	4,566	43,575	37,146
Medical supplies	116,540	1,834	4,914	353	123,641	795	897	125,333	142,571
Marketing	7,717	4,732	4,368	910	17,727	2,053	2,315	22,095	14,589
Depreciation	11,038	6,769	6,248	1,302	25,357	2,936	3,311	31,604	29,657
Total Expenses by Function	541,138	177,573	213,862	52,064	984,637	113,133	191,436	1,289,206	1,220,292
Less expenses included with revenues on the statement of activities									
Special events	-	-	-	-	-	-	(38,003)	(38,003)	(19,977)
Total expenses included in expense section on the statement of activities	\$ 541,138	\$ 177,573	\$ 213,862	\$ 52,064	\$ 984,637	\$ 113,133	\$ 153,433	\$ 1,251,203	\$ 1,200,315

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2020

	Program Services				Total	Management and General	Fundraising	Total
	Clinic	Health Education	Mental Health	Becoming Program				
Salaries	\$ 255,310	\$ 109,577	\$ 97,006	\$ 68,350	\$ 530,243	\$ 79,705	\$ 106,946	\$ 716,894
Payroll taxes	19,957	8,565	7,583	5,542	41,647	7,113	8,021	56,781
Employee benefits	18,859	11,020	5,509	4,239	39,627	129	10,042	49,798
Total personnel expenses	294,126	129,162	110,098	78,131	611,517	86,947	125,009	823,473
Contract services	23,526	3,169	1,586	1,218	29,499	634	2,293	32,426
Insurance	6,786	3,964	1,982	1,525	14,257	1,720	1,939	17,916
Travel	1,689	987	493	379	3,548	428	483	4,459
Other expenses	4,505	2,735	1,318	1,014	9,572	1,144	21,265	31,981
Occupancy	32,598	19,046	9,523	7,326	68,493	8,263	9,318	86,074
Office expenses	14,067	8,219	4,110	3,162	29,558	3,566	4,022	37,146
Medical supplies	136,712	991	3,572	381	141,656	430	485	142,571
Marketing	5,562	3,215	1,607	1,237	11,621	1,395	1,573	14,589
Depreciation	11,232	6,562	3,281	2,524	23,599	2,847	3,211	29,657
Total Expenses	530,803	178,050	137,570	96,897	943,320	107,374	169,598	1,220,292
Less expenses included with revenues on the statement of activities								
Special events	-	-	-	-	-	-	(19,977)	(19,977)
Total expenses included in expense section on the statement of activities	\$ 530,803	\$ 178,050	\$ 137,570	\$ 96,897	\$ 943,320	\$ 107,374	\$ 149,621	\$ 1,200,315

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization:

MyHealth for Teens and Young Adults, Inc. (the Organization) is a Minnesota nonprofit 501(c)(3) tax-exempt corporation. The purpose of the Organization is to provide health care services, counseling and health education for young people in the southern and western suburbs of Minneapolis. The Organization is primarily supported by grants from government agencies and private foundations, contributions, and service fees.

The Organization's mission is to provide health care and information services that are comprehensive, confidential and non-judgmental. Their vision is that one day, all young people will be educated and empowered to make responsible decisions regarding their health and relationships. The programs through which the Organization operates are as follows:

Clinic Services:

Since 1972, the Organization has provided high quality reproductive health care to young people ages 12 to 26. All of the medical services are offered at the clinic located in Hopkins. Licensed staff members provide reproductive, basic and mental health care. A majority of the Organization's clients are uninsured or under-insured and depend on the Organization as their only source of affordable and safe health care.

Health Education:

The Organization's outreach educators provide health education presentations in school and community locations to young people, parents, and community members. In addition to providing one-time or short-term educational presentations, staff members provide long-term youth development groups for young people that are experiencing academic and social barriers and may need extra behavioral, social, and emotional health support.

Mental Health Counseling:

The Organization's mental health programs provide low-cost or no-cost counseling, education and outreach services to youth and young adults ages 12-26 in the clinics, in schools and in community settings, by licensed therapists. The individual and family therapy offered by the organization is provided through a systemic approach in order to encompass all of the components impacting a client's mental health.

Becoming Program:

The Organization's Becoming program delivers support and education for pregnant and parenting teens by licensed public health nurses. This program provided nearly 300 home visits in 2021.

Basis of Accounting:

The financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation:

The financial statements of myHealth for Teens and Young Adults, Inc. have been prepared in accordance with U.S. generally accepted accounting principles ("U.S. GAAP"), which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Cash and Cash Equivalents:

For the purpose of the statements of cash flows, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. The Organization maintains its cash balances at financial institutions insured by the Federal Deposit Insurance Corporation (FDIC). At December 31, 2021 and 2020, the Organization had no uninsured cash balances.

Contracts and Grants Receivable:

Bad debts are recorded on the allowance method based on historical experience and management's evaluation of outstanding accounts receivable. At December 31, 2021 and 2020, management considered all amounts to be fully collectible. Therefore, there was no allowance for doubtful accounts.

Inventory:

Inventory consists primarily of various contraceptives and prescription medications and is carried at the lower of cost or market value. Cost is determined using the first-in, first-out (FIFO) method.

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment:

Property and equipment are stated at cost, if purchased. The Organization capitalizes all items purchased over \$500. Donated equipment is recorded at the fair market value as of the date of the donation. Expenditures for repairs and maintenance are charged to expense. Depreciation and amortization are computed using the straight-line method over estimated useful lives of three to forty years. Depreciation expense was \$31,604 and \$29,657 for the years ended December 31, 2021 and 2020, respectively.

Revenue Recognition:

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of 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.

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. The Organization received cost-reimbursable grants of approximately \$440,500 and \$911,000 that have not been recognized at December 31, 2021 and 2020, respectively, because qualifying expenditures have not yet been incurred.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Functional Allocation of Expenses:

Expenses are allocated to program and support services directly whenever possible and indirectly using predetermined percentages derived from payroll and occupancy statistics.

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Marketing:

Marketing costs are charged to expense as incurred. During the years ended December 31, 2021 and 2020, the Organization incurred marketing expenses of \$22,095 and \$14,589, respectively.

Income Taxes:

The Organization is exempt from income taxes under Internal Revenue Code Section 501(c)(3) and applicable Minnesota Statutes, except to any extent it has taxable income that is not related to its tax-exempt purpose.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) for uncertain position that more likely than not would not be sustained upon examination by the applicable tax authorities. Federal and state tax authorities generally have the right to examine the current and three previous years of income tax returns. The Organization is not currently under examination by any taxing jurisdiction.

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 at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events:

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through August 19, 2022, the date the financial statements were available to be issued.

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 2. AVAILABILITY AND LIQUIDITY

The following represents the Organization's financial assets available to general expenditure within one year of December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year-end		
Cash and cash equivalents	\$ 224,285	\$ 213,619
Contracts receivable	<u>105,965</u>	<u>97,468</u>
 Total financial assets available for expenditure	 <u>\$ 330,250</u>	 <u>\$ 311,087</u>

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses.

NOTE 3. CONCENTRATIONS

The Organization receives a substantial amount of its support from state and local governments. A significant reduction in the level of this support, if this were to occur, may have an effect on the Organization's programs and activities.

NOTE 4. PPP FUNDING

The Organization received loan proceeds in the amount of \$173,200 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief, and Economic Stability Act, provides for loans to qualifying businesses. The loans and accrued interest are forgivable after twenty-four weeks if the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the twenty-four-week period. The Organization has used the proceeds for purposes consistent with the PPP and the full amount has been forgiven and was recorded as government contribution revenue during the year ended December 31, 2020.

NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS

During the years ended December 31, 2021 and 2020, there was \$0 and \$21,000, respectively, of donor restricted net assets that were released for supporting a staff position.

NOTE 6. EMPLOYEE BENEFITS PLANS

The Organization has adopted a 401(k) retirement plan. The plan is available to all employees, regardless of full time equivalent status or length of employment. Employees are fully vested for all contributions. During the years ended December 31, 2021 and 2020, the Organization contributed \$9,021 and \$8,273, respectively, to this plan.

MYHEALTH FOR TEENS AND YOUNG ADULTS, INC.
NOTES TO FINANCIAL STATEMENTS

NOTE 7. OPERATING LEASES

During 2010, the Organization entered into a lease for a facility in Hopkins that will expire December 2023. Rent expense on this lease was \$74,400 and \$72,000 for the years ended December 31, 2021 and 2020, respectively. Future minimum rental payments under non-cancelable operating leases are as follows.

<u>Year Ending December 31,</u>	<u>Amount</u>
2022	\$ 54,756
2023	<u>55,987</u>
	<u>\$ 110,743</u>