

IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.

REPORT ON THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2011

**(WITH COMPARATIVE TOTALS FOR 2010
AND SUPPLEMENTARY INFORMATION)**

**IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
YEAR ENDED JUNE 30, 2011**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Iris House
A Center for Women Living with HIV, Inc.
2348 Adam Clayton Powell Jr. Blvd.
New York, NY 10030

We have audited the accompanying statement of financial position of Iris House, A Center for Women Living with HIV, Inc. (Iris House) as of June 30, 2011, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Iris House, as of June 30, 2011, and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The statement of functional expenses presented on page 15 of this report, is presented for supplemental analysis and is not a required part of the basic financial statements. Such information has been subjected to the audit procedures applied in the audit of the basic financial statement. Based on our audit and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Jackson Friday CPA, LLC

New York, New York
November 29, 2011

IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2011
 (With comparative figures for 2010)

ASSETS	2011	2010
<i>Current assets:</i>		
Cash and cash equivalents	\$ 473,666	\$ 160,331
Security deposits	90,112	74,974
Prepaid expenses	58,947	50,953
Contract and grant receivable (Note 5)	934,340	1,073,510
Other receivable	72,038	95,705
<i>Total current assets</i>	1,629,103	1,455,473
<i>Fixed assets - Net: (Note 4)</i>		
Building	1,203,295	1,274,927
Building improvements	87,775	94,303
Vehicles	-	-
Furniture and equipment	33,637	15,794
<i>Total fixed assets</i>	1,324,707	1,385,024
TOTAL ASSETS	\$ 2,953,810	\$ 2,840,497
LIABILITIES AND NET ASSETS		
<i>Current liabilities:</i>		
Accounts payable and accrued expenses	\$ 127,085	\$ 106,310
Payroll taxes payable	21,066	8,521
Contract advances (Note 10)	73,900	125,152
Due to landlord - client	39,271	36,578
<i>Total current liabilities</i>	261,322	276,561
<i>Net assets:</i>		
Unrestricted	2,563,260	2,454,626
Temporarily restricted (Note 6)	129,228	109,310
<i>Total net assets</i>	2,692,488	2,563,936
TOTAL LIABILITIES AND NET ASSETS	\$ 2,953,810	\$ 2,840,497

"The accompanying notes are an integral part of these financial statements."

IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2011
(With comparative totals for 2010)

SUPPORT AND REVENUE:	Unrestricted	Temporarily Restricted	Total	
			2011	2010
Corporations and foundations	\$ 81,933	\$ 165,500	\$ 247,433	\$ 527,403
Contract revenue (Note 7)	4,113,411		4,113,411	3,452,228
Other contributions	12,974		12,974	11,224
Donated services and supplies (Note 3)	86,022		86,022	121,308
Special events	84,484		84,484	128,729
Program fees	175,448		175,448	146,012
Interest income	47		47	46
Other income	31,506		31,506	11,214
<i>Net assets released from restrictions:</i>				
Satisfaction of program restrictions	145,582	(145,582)	-	-
TOTAL SUPPORT AND REVENUE	4,731,407	19,918	4,751,325	4,398,164
EXPENSES:				
<i>Program activities:</i>				
Ryan White Food and Nutrition Program	374,308		374,308	545,531
Scatter Site Housing Program	1,733,571		1,733,571	1,702,153
Women Support Services	188,148		188,148	187,853
DOH-COBRA Case Management Services	-		-	108,566
HIV Prevention Services	1,555,907		1,555,907	1,065,817
Other Programs	314,492		314,492	340,981
Total program expenses	4,166,426	-	4,166,426	3,950,901
<i>Support services:</i>				
General and administration	377,047		377,047	408,496
Fund-raising	79,300		79,300	294,315
TOTAL EXPENSES	4,622,773	-	4,622,773	4,653,712
<i>Change in net assets</i>	108,634	19,918	128,552	(255,548)
Net assets at beginning of the year	2,454,626	109,310	2,563,936	2,819,484
NET ASSETS AT END OF THE YEAR	\$ 2,563,260	\$ 129,228	\$ 2,692,488	\$ 2,563,936

"The accompanying notes are an integral part of these financial statements."

IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2011
(With comparative figures for 2010)

CASH FLOWS FROM OPERATING ACTIVITIES	2011	2010
<i>Cash flows from operating activities:</i>		
<i>Change in net assets</i>	\$ 128,552	\$ (255,548)
Items not requiring cash - Depreciation and amortization	91,841	134,401
Increases in security deposits	(15,138)	(9,191)
(Increase)/Decrease in prepaid expenses	(7,994)	(19,123)
Increases in contract and grant receivable	139,170	(231,065)
Increases in other receivable	23,667	(31,726)
Increase/(Decrease) in accounts payable and accruals	20,775	6,766
(Decrease)/Increases in contract advances	(51,252)	1,160
Increases in payroll taxes payable	12,545	4,527
Increase/(Decrease) in due to landlord - client	2,693	(9,500)
Net cash provided by operations	344,859	(409,299)
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to furniture and equipment	(31,524)	-
Net cash used by investment and financing activities	(31,524)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents	313,335	(409,299)
Cash and cash equivalents at beginning of the year	160,331	569,630
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	\$ 473,666	\$ 160,331

"The accompanying notes are an integral part of these financial statements."

IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011

NOTE 1. ORGANIZATION AND OPERATIONS

Iris House, A Center for Women Living with HIV, Inc. (Iris House) is a community based organization incorporated on September 28, 1992, under the laws of the State of New York and thereafter, exempt from taxes under Section 501 (c) (3) of the Internal Revenue Code. Its primary mission is to provide social services for women, men and their families infected and affected by HIV/AIDS in a supportive and respectful environment.

Iris House provides a holistic approach to social services for persons with HIV/AIDS by offering:

- Food and nutrition services including nutritional counseling, food pantry bags and meals
- Prevention education, prevention case management and behavioral interventions
- Intense and less-intense case management including client advocacy, escorts, referrals to care, legal assistance and child case management
- Housing through apartments in NYC with case management services
- Supportive services including psychological therapy, support groups and health education

These services are provided through three locations in East Harlem, Central Harlem and the Bronx.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Iris House have been prepared on the accrual basis of accounting and conform to generally accepted accounting principles as applicable to nonprofit organizations. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Contributions

Iris House accounts for contributions in accordance with the recommendations of the Financial Accounting Standards Board in SFAS No. 116, "Accounting for Contributions Received and Contributions Made." In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence or nature of any donor's restriction.

IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

Iris House reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Iris House reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support.

Contributions Receivable

Unconditional contributions receivable are recognized as revenues in the period the pledge is received. Contributions receivable represent amounts committed by donors that have not been received by the organization.

Cash and Cash Equivalents

Cash equivalents represent money market funds and short-term instruments with maturity at the date of purchase of three months or less and are carried at cost, which approximates market value.

Contract Revenues

Support received under contracts with government and private foundations is recorded as public support in the unrestricted fund when the related direct costs are incurred or purpose accomplished. Reimbursement of indirect costs relating to such contributions and contracts is recorded as public support in the current unrestricted funds. Grants and contracts receivable represent amounts due for expenditures incurred or purposes accomplished prior to year end.

Functional Allocation of Expenses

Expenses are charged to each program based on direct expenditures. However, certain indirect costs, primarily, administrative salaries and related general overhead expenses are allocated to various programs based on percentage of direct payroll hours.

**IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D.)

Liquidity Information

In order to provide information about liquidity, assets have been sequenced according to their convertibility to cash and liabilities according to their estimated maturity.

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 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.

NOTE 3. DONATED GOODS AND SERVICES

Volunteers from the community have donated a significant number of hours in assisting Iris House in achieving the goals of its various service programs. Some organizations have also donated software and food to Iris House. Both donated services and goods are recognized as revenues and expenses in the statement of activities at estimated fair value at the date the services and goods were donated. The value of certain professional time, software and food supplies contributed by organizations and foundations are reflected in the financial statements in 2011 and 2010, respectively as follows:

	<u>2011</u>	<u>2010</u>
Software	\$ 10,068	\$ -
Food and Program Supplies	<u>75,954</u>	<u>121,308</u>
Total	<u>\$ 86,022</u>	<u>\$ 121,308</u>

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment acquired by specific grants for use by Iris House are considered to be owned by Iris House while used in the program or in future authorized programs. Property, furniture, fixtures and equipment are stated at cost. The organization follows the policy of capitalizing property and equipment purchases with a cost of \$2,500 or greater.

**IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 4. PROPERTY AND EQUIPMENT (CONT'D.)

Depreciation is provided on a straight-line basis over the following estimated useful lives:

	<u>Years</u>
Buildings and Building Improvements	15-28
Vehicles, Furniture and Equipment	5

Fully depreciated assets are retained in the accounts until such assets are physically retired. Maintenance and repairs are charged to expenses as incurred.

Buildings and Building Improvements

Buildings and building improvements comprise of renovated building located at 2348 Adam Clayton Powell Jr. Boulevard, New York City that were acquired primarily through donation from the City of New York and currently occupied by Iris House. The property is recorded at full cost of renovation.

Below is the asset and depreciation cost summary:

	<u>Buildings</u>	<u>Building Improvements</u>	<u>Furniture & Equipment</u>	<u>Vehicles</u>	<u>Total</u>
Cost:					
Balance, Beginning of Year	\$1,991,492	\$ 143,420	\$ 338,119	\$ 52,760	\$2,525,791
Additions	-	-	31,524	-	-
Total, End of Year	<u>1,991,492</u>	<u>143,420</u>	<u>369,643</u>	<u>52,760</u>	<u>2,557,315</u>
Accumulated Depreciation:					
Balance, Beginning of Year	716,565	49,117	322,325	52,760	1,140,767
Charge for the year	71,632	6,528	13,681	-	91,841
Total, End of Year	<u>788,197</u>	<u>55,645</u>	<u>336,006</u>	<u>52,760</u>	<u>1,232,608</u>
Net Properties & Equipment	<u>\$1,203,295</u>	<u>\$ 87,775</u>	<u>\$ 33,637</u>	<u>\$ -</u>	<u>\$1,324,707</u>

IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011

NOTE 5. CONTRACT AND GRANT RECEIVABLES

Contract and grant receivables at June 30, 2011 and 2010 respectively, represent primarily, uncollected billings for contract and grant services and consist of the following:

	<u>2011</u>	<u>2010</u>
PHS-Ryan White Food and Nutrition Program	\$ -	\$ 29,075
Harm Reduction Program	72,152	114,603
Emergency Food and Shelter Program	6,127	6,127
Condom Distribution Program	25,022	18,120
New York City Council	24,062	26,971
Legislative Grants	20,978	33,815
NYC-Scatter Site Housing Program	504,927	298,705
Center for Disease Control	47,477	-
Women Support Services Program	65,725	53,418
Community of Color	5,889	11,916
Capacity Building Initiative	22,809	-
Corporate and Foundation	4,050	350,000
Co-Factors of HIV Transmission Program	46,973	21,502
Black Leadership Program	40,000	65,000
SAMHSA Grant Program	26,114	40,558
Other/Taproot Program	-	3,700
Office of Women's Health	22,035	-
Total	<u>\$ 934,340</u>	<u>\$ 1,073,510</u>

NOTE 6. RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets consist of grant funds that are available for specific program purposes and are as follows:

	<u>2011</u>	<u>2010</u>
Robin Hood	\$ -	\$ 100,000
Children of Parents with HIV/AIDS	15,000	-
Food & Nutrition Program	111,614	-
Healthy Living Program	2,614	9,310
Total	<u>\$ 129,228</u>	<u>\$ 109,310</u>

IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011

NOTE 6. RESTRICTIONS ON NET ASSETS (CONT'D.)

Permanently Restricted Net Assets

Permanently restricted net assets consist of grant and funds that must be preserved in perpetuity to provide income for a restricted purpose.

Net Assets Released from Restrictions

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by donors or by passage of time.

Operating	<u>2011</u>	<u>2010</u>
Net assets released from restrictions	<u>\$ 145,582</u>	<u>\$ 209,903</u>

NOTE 7. CONTRACT REVENUE

Contract revenue primarily from governmental agencies consists of the following at June 30, 2011 and 2010, respectively:

	<u>2011</u>	<u>2010</u>
Food and Nutrition Services Program	\$ 280,522	\$ 299,724
Hunger Prevention and Nutrition Assistance	3,000	2,500
Condom Distribution Program	155,391	148,682
NYC-Scatter Site Housing Program	1,841,071	1,741,400
NYS AIDS Institute-Women Support Services Program	203,707	183,926
Harm Reduction Program	307,460	411,474
NYC-DOHMH-Community of Color Program	23,556	27,085
Legislative Grants	20,978	45,714
Co-Factors of HIV Transmission Program	165,088	155,598
Capacity Building Initiative	182,623	-
New York City Council	19,500	24,500
Black Leadership Grant Program	40,000	65,000
Center for Disease Control	315,836	-
SAMHSA Program	369,492	334,372
Office of Women's Health	185,187	-
Federal Emergency Food and Shelter Program	-	12,253
Total	<u>\$4,113,411</u>	<u>\$3,452,228</u>

IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011

NOTE 8. PROGRAMS

Iris House's principal programs and their acronyms comprise of and are captioned according to funding sources as follows:

Department of Housing and Urban Development Housing Opportunities for Persons Living With AIDS

Passed through New York City Department of Human Resources Administration via HIV/AIDS Services Administration (HASA)

- Scattered Site Housing Program: Provide comprehensive services for housing placement, case management, maintenance support, substance abuse services, educational counseling (housing-enhancement) and administrative support to eligible homeless individuals living with HIV/AIDS who are clients of HASA and their families with children, intensive case management services, referrals to employment programs for training and job placement, and assistance in applying and securing financial entitlements.

**Ryan White HIV/AIDS Treatment Extension Act of 2009
via Public Health Solutions (PHS)**

- Food and Nutrition Services: Provide personal nutritional counseling with a registered dietician, daily cooking classes combined with nutrition education on how to purchase and cook nutritional food, classes for diabetes conducted in English and Spanish for individuals living with HIV/AIDS, and weekly pantry bags of healthy foods and fresh produce.

Ryan White HIV/AIDS Treatment Extension Act of 2009

- Harm Reduction, Recovery Readiness, and Relapse Prevention Services (HR/RR/RP): Provide rapid testing to high risk individuals, training workshops and linkages to treatment adherence education, skills building and support services, and information on drug use and issues facing the Alcohol and Other Drug Abuse population (AOD) and referrals to care.

**IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 8. PROGRAMS (CONT'D.)

**New York City Department of Health and Mental Hygiene (DOHMH)
via Public Health Solutions (PHS)**

- **Co-Factors of HIV Transmission:** Provide for screening services, referrals and follow-up linkages for assessment and care for two co-factors, depression and substance misuse/abuse including alcohol abuse individuals whose screening results are positive for depression and/or substance abuse and referrals for testing for HIV.
- **Condom Distribution:** Provide condom distribution services on a weekly basis serving the target population of African American and Latino men, women and adolescents through business and outreach activities, HIV/AIDS and condom usage education.

New York State Department of Health AIDS Institute (NYSDOH)

- **Supportive Services for Women and Their Families:** Provide community-based case management and supportive services to women living with HIV/AIDS and their families.
- **Community of Color Initiative:** Provide prevention education services for the high risk population in the Central and East Harlem, workshops on the underlying risk factors contributing to HIV infection and strategies for adopting safe behavior for HIV infection prevention for families, prevention workshops for high-risk and HIV infected teens and young adults to educate the population on HIV risk factors, prevention techniques and resource availability.

New York State and New York City Council Legislative Grants

Grants of various sums that severally supplement other Iris House HIV/AIDS prevention and education programs.

**IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011**

NOTE 9. LEASE COMMITMENTS

On December 28, 1993, Iris House entered into an initial two year non-cancelable lease agreement and is currently on month to month rental basis, for the ground floor space at 250-252- East 117th Street New York, NY 10034. The base monthly rental (excluding escalation) under this lease is \$2,983.

Iris House originally signed a lease for two machines with Minolta Business Solution in 2003. Effective June 15, 2005, Iris House signed another lease with Canon Business Solution for three copier machines to replace the Minolta lease. This transaction resulted in the buyout of the Minolta lease by Canon for the sum of \$63,102. These leases have been terminated.

In addition, under its Scatter Site Housing program providing residential shelter for its clients, Iris House entered into sixty six (66) apartment lease agreements and acquired an additional 20 units in the Bronx during the fiscal year with various terms of expiration and rental amounts.

The minimum annual rental commitments under each group of these leases are as follows:

<u>Year</u>	<u>SSH Leases</u>
2012	\$571,037
2013	255,454
2014	<u>31,007</u>
Total	<u>\$857,498</u>

Rental expenses under rental lease obligations for the year ended June 30, 2011 and 2010 were \$873,530 and \$779,975, respectively.

NOTE 10. CONTRACT ADVANCES

Contract advances consist of unexpended grant awards for the following program activities:

	<u>2011</u>	<u>2010</u>
Food and Nutrition Program	\$ -	\$ 44,562
Harm Reduction Program	42,624	48,654
Condom Distribution Program	15,500	15,500
Co-Factors of HIV Transmission Program	<u>15,776</u>	<u>16,436</u>
Total	<u>\$ 73,900</u>	<u>\$125,152</u>

IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2011

NOTE 11. PENSION PLAN

On July 1, 1993, Iris House adopted a noncontributory, trustee, and defined contribution pension plan which covers substantially all employees who become eligible after one-half year of service. Annual contribution is based on stipulated rate of 5% of actual compensation. Iris House did not make any contributions to the plan during the fiscal years ended June 30, 2011 and 2010.

NOTE 12. CONCENTRATION OF CREDIT RISK

Iris House maintains its cash in bank deposit accounts in a single financial institution which, at times, exceed federally insured limits. Although the amounts exceed the FDIC insured limit at June 30, 2011, Iris House regularly monitors the health of the institution and has not experienced any losses in such accounts.

NOTE 13. BANK LINE OF CREDIT

In November 2000, Iris House obtained a \$300,000 line of credit arrangement with the JP Morgan Chase to provide for seasonal working capital requirements. Amount borrowed on this line of credit bear interest at a fluctuating rate per annum equal to 2.00% above the Bank's Prime Rate and is secured by its business assets. No amount was borrowed and outstanding at the balance sheet date.

Interest expenses for the year ended June 30, 2011 aggregate \$-0-.

NOTE 14. CONTRACT CONTINGENCIES

In current year substantial portion of the organization's total revenue is derived pursuant to contracts with Federal, State and City government agencies. The ultimate determination of income recognizable and reimbursable under these contracts generally is based upon allowable costs as audited by the various agencies. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amount claimed and received in excess of allowable costs. However, in management's opinion, such audits will not have material effect on the financial statements of the organization.

SUPPLEMENTARY SCHEDULE

IRIS HOUSE
A CENTER FOR WOMEN LIVING WITH HIV, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2011
(With comparative totals for 2010)

EXPENSE ACCOUNTS:	Program Activities										Total	
	Ryan White					COBRA					Total	
	Food & Nutrition Services	Scatter Site Housing	Women Support Services	Case Management Services	HIV Prevention Services	Government Programs	Total Government Programs	Other Programs	Total Programs	General & Admin.	Support Services Fund Raising	2011
Salaries	\$ 182,671	\$ 506,494	\$ 117,841	\$ -	\$ 988,255	\$ 1,795,261	\$ 243,044	\$ 2,038,305	\$ 94,450	\$ 24,937	\$ 2,157,892	\$ 2,076,358
Fringe benefits	36,124	112,857	20,525	-	189,982	359,488	28,083	387,571	16,434	17,604	421,609	455,441
Liability insurance	348	25,396	-	-	1,902	27,646	-	27,646	8,816	-	36,462	36,066
Consultants	-	7,594	11,248	-	75,654	94,496	4,297	98,793	31,148	5,630	135,571	172,266
Printing and duplication	2,249	1,550	2,425	-	8,911	15,135	5,702	20,837	1,959	3,518	26,314	36,098
Telephone	2,154	21,268	2,144	-	12,263	37,829	-	37,829	19,158	4,094	61,081	42,611
Program supplies	3,007	-	8,733	-	115,898	127,638	16,889	144,527	18,562	2,078	165,167	88,029
Furnishings	-	19,025	-	-	-	19,025	-	19,025	-	-	19,025	28,997
Food expenses	118,169	-	-	-	128	118,297	134	118,431	393	-	118,824	190,700
Recreation and educational supplies	-	8,117	-	-	195	8,312	-	8,312	411	-	8,723	12,356
Office supplies	4,450	7,933	4,379	-	26,413	43,175	-	43,175	8,632	305	52,112	30,492
Payroll processing and bank charges	2,425	2,471	943	-	2,908	8,747	-	8,747	8,669	-	17,416	17,552
Parking and gas	-	9,086	-	-	-	9,086	-	9,086	630	90	9,806	11,939
Postage and messenger service	28	673	909	-	2,805	4,415	5	4,420	4,482	633	9,535	7,503
Dues and subscriptions	245	2,384	-	-	-	2,629	54	2,683	3,807	4,516	11,006	17,587
Client travel	14,679	3,533	9,027	-	32,074	59,313	2,250	61,563	3,736	-	65,299	73,630
Staff travel	124	1,903	140	-	13,404	15,571	524	16,095	1,830	7	17,932	15,667
Staff training and development	-	328	2,598	-	29,785	32,711	-	32,711	8,967	958	42,636	13,221
Rent office/storage	-	20,282	1,500	-	36,298	58,080	12,860	70,940	6,126	14,820	91,986	71,640
Rent client apartment	-	873,530	-	-	-	873,530	-	873,530	-	-	873,530	779,975
Utilities office	3,494	10,740	4,220	-	12,364	30,818	-	30,818	16,260	-	47,078	47,689
Utilities client apartment	-	26,402	-	-	-	26,402	-	26,402	-	-	26,402	23,953
Repairs, cleaning and maintenance	864	21,704	-	-	-	22,568	-	22,568	14,242	-	36,810	39,819
Equipment rental and repair	-	-	-	-	-	-	-	-	3,423	-	3,423	9,639
Incentives and emergency funds	-	-	-	-	-	-	-	-	-	-	-	674
Advertising	50	109	-	-	60	219	-	219	704	-	923	963
Professional fees	3,187	36,419	1,516	-	3,376	44,498	-	44,498	2,526	-	47,024	45,521
Bad debts	-	12,325	-	-	2,966	15,291	-	15,291	-	-	15,291	150,170
Depreciation and amortization	-	-	-	-	-	-	-	-	91,841	-	91,841	134,401
Miscellaneous	40	1,448	-	-	266	1,754	650	2,404	9,841	10	12,255	22,775
TOTAL EXPENSES	\$ 374,308	\$ 1,733,571	\$ 188,148	\$ -	\$ 1,555,907	\$ 3,851,934	\$ 314,492	\$ 4,166,426	\$ 377,047	\$ 79,300	\$ 4,622,773	\$ 4,653,712
Capitalized expenditures	-	27,875	485	-	3,164	31,524	-	31,524	-	-	31,524	-

"The accompanying notes are an integral part of these financial statements."