

**FAMILY SERVICE ASSOCIATION  
OF NORTHEASTERN PENNSYLVANIA**

**Financial Statements**

**June 30, 2016 and 2015  
(with Independent Auditor's Report Thereon)  
and  
Additional Information**

**Year Ended June 30, 2016**

**FAMILY SERVICE ASSOCIATION OF  
NORTHEASTERN PENNSYLVANIA  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
of Family Service Association of  
Northeastern Pennsylvania

We have audited the accompanying financial statements of Family Service Association of Northeastern Pennsylvania (a nonprofit organization) which comprise the statement of financial position as of June 30, 2016 and 2015, and the related statements of activities 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 judgment, 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 Family Service Association of Northeastern Pennsylvania as of June 30, 2016 and 2015, 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.

### **Other Matters**

#### *Other Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The combining schedules of activities by program is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was 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 financial statements as a whole.

*Hall - Malachuk Straub & Co.*

Forty Fort, Pennsylvania  
October 25, 2016

**FAMILY SERVICE ASSOCIATION OF NORTHEASTERN PENNSYLVANIA**

**STATEMENTS OF FINANCIAL POSITION**

**JUNE 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash	\$ 174,814	\$ 152,009
Accounts receivable, net of allowance for doubtful accounts of \$10,000 in 2016 and in 2015	338,518	371,292
Grants receivable	-	12,529
United Way receivable	18,778	22,635
Prepaid expense	12,998	9,465
Due from related party	-	4,863
Total Current Assets	<u>545,108</u>	<u>572,793</u>
<b>LONG-TERM INVESTMENTS</b>		
Unrestricted	357,745	342,904
Restricted for long-term investments	23,489	24,220
Total Long-Term Investments	<u>381,234</u>	<u>367,124</u>
FURNITURE AND EQUIPMENT, Net of accumulated depreciation of \$135,232 in 2016 and \$126,380 in 2015	53,337	38,914
<b>TOTAL ASSETS</b>	<u><u>\$ 979,679</u></u>	<u><u>\$ 978,831</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 43,487	\$ 54,300
Credit card payable	3,530	17,436
Pension payable	6,901	30,017
Accrued payroll and vacation	62,223	46,436
Accrued expenses	9,075	10,474
Line of credit	100,000	145,218
Deferred revenues	39,625	46,117
Due to related party	12,000	34
Total Current Liabilities	<u>276,841</u>	<u>350,032</u>
<b>NET ASSETS:</b>		
Unrestricted net assets	679,349	604,579
Permanently restricted net assets	23,489	24,220
Total Net Assets	<u>702,838</u>	<u>628,799</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 979,679</u></u>	<u><u>\$ 978,831</u></u>

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

**FAMILY SERVICE ASSOCIATION OF NORTHEASTERN PENNSYLVANIA**

**STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	2016	2015
CHANGES IN UNRESTRICTED NET ASSETS:		
SUPPORT AND REVENUES:		
Program revenue and governmental contracts	\$ 1,528,236	\$ 1,342,830
Grants - Disaster recovery	14,696	9,668
Grants - Other	294,520	240,828
United Way contributions	259,087	258,540
Special events	111,076	121,932
Other revenue	24,992	43,030
Investment income	2,970	(8,000)
Other contribution	24,667	2,810
Net assets released from restrictions	731	979
Total Unrestricted Support and Revenues	2,260,975	2,012,617
PROGRAM COSTS:		
Personnel	1,791,081	1,700,861
Rent	69,220	53,630
Travel	50,730	33,107
Professional fees	49,388	30,140
Fundraising expense	32,988	31,309
Telephone	28,245	22,543
Supplies	25,465	15,477
Insurance	20,429	17,663
Utilities	19,269	19,829
Dues	10,568	18,535
Bank interest	5,916	10,039
Office equipment	11,530	8,632
Conferences and conventions	7,623	3,464
Postage	5,935	4,475
Miscellaneous	10,104	13,587
Advertising	25,221	15,639
Disaster recovery expense	5,102	4,363
Depreciation	8,852	3,601
Bad debt expense	6,235	982
Printing	265	1,331
Bank charges	2,387	1,109
Total Program Costs	2,186,553	2,010,316
INCREASE IN UNRESTRICTED NET ASSETS	74,422	2,301
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS:		
Investment income	1209	624
Net (loss) on investments	(861)	(1,339)
Net assets released from restrictions	(731)	(979)
(DECREASE) IN PERMANENTLY RESTRICTED NET ASSETS	(383)	(1,694)
INCREASE IN NET ASSETS	74,039	607
NET ASSETS, BEGINNING OF YEAR	628,799	628,192
NET ASSETS, END OF YEAR	\$ 702,838	\$ 628,799

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

**FAMILY SERVICE ASSOCIATION OF NORTHEASTERN PENNSYLVANIA**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	2016	2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase in net assets	\$ 74,039	\$ 607
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Decrease in permanently restricted net assets	383	1,694
Depreciation	8,852	3,601
Net loss on investments	14,625	22,532
Changes in assets and liabilities:		
Accounts/other receivable	(49,160)	199,392
Prepaid expenses	(3,533)	2,735
Due from related party	(4,863)	6,000
Accounts/credit cards payable	(24,719)	38,275
Pension payable	(23,116)	(14,530)
Accrued payroll	15,787	(7,257)
Accrued expenses	(1,399)	(7,313)
Deferred revenues	(6,492)	117
Due to related party	11,966	(12,000)
Net cash provided by operating activities	12,370	233,853
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from the sale of investments	-	39,899
Purchase of investments	(11,125)	(52,298)
Purchase of equipment	(23,275)	(38,409)
Net cash (used in) investing activities	(34,400)	(50,808)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from line of credit	-	(638,000)
Payments on line of credit	45,218	583,068
(Decrease) in permanently restricted net assets	(383)	(1,694)
Net cash provided by (used in) financing activities	44,835	(56,626)
<b>NET INCREASE IN CASH</b>	22,805	126,419
<b>CASH, BEGINNING OF YEAR</b>	152,009	25,590
<b>CASH, END OF YEAR</b>	\$ 174,814	\$ 152,009
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Interest paid	\$ 5,916	\$ 10,039

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

**FAMILY SERVICE ASSOCIATION OF  
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016 AND 2015**

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**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES**

Nature of Operations

Family Service Association of Northeastern Pennsylvania (the Association) provides casework and clinical social work services to residents of Wyoming and Luzerne Counties, Pennsylvania. In addition, the Association operates the Help Line Program, and a program of supervised visitation of children with estranged parents.

Help Line is principally funded with resources from Luzerne County through a contract with the Commonwealth of Pennsylvania, Office of Human Services and must obtain contributions from other sources to cover the remainder of expenditures. This program provides a twenty-four hour information referral service to residents of Luzerne and Wyoming Counties, Pennsylvania.

Accounting for Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases that net asset class. When a donor restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Association reports the support as unrestricted.

Basis of Accounting

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



**FAMILY SERVICE ASSOCIATION OF  
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016 AND 2015**

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**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Basis of Presentation

Financial statement presentation follows the requirements of ASC 958 paragraph 205, "Not for Profit Entities Presentation of Financial Statements." The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were no temporarily restricted net assets as of June 30, 2016 and 2015.

Accounts Receivable

Accounts receivable represent outstanding balances owed for program services provided by the Association. Management has based the allowance for doubtful accounts based on expected collection during the next fiscal year.

The balance due from Children & Youth Service Agency at June 30, 2016 and 2015 is 69% and 67% of total accounts receivable, respectively.

Functional Expenses

Expenses are charged to each program based on direct expenditures incurred. Any program expenditures not directly chargeable are allocated to a program based upon certain percentages.

Cash

For the purpose of the statement of cash flows, the Association considered all highly liquid investments with a maturity of three months or less to be cash.

Investments

FASB ASC Topic 820, "Fair Value Measurements" (SFAS No. 157) defines fair value, establishes a framework for measuring fair value, and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques.

**FAMILY SERVICE ASSOCIATION OF  
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016 AND 2015**

**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Investments (continued)

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Association has the ability to access.
- Level 2 inputs are inputs (other than quoted prices included in level 1) that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability and rely on management’s own assumptions about the assumptions that market participants would use in pricing the asset or liability. (The unobservable inputs should be developed based on the best information available in the circumstances and may include the Association’s own data.)

The following table presents the Association’s fair value hierarchy for those assets measured at fair value on a recurring basis as of June 30:

Fair Value Measurements on a Recurring Basis  
As of June 30, 2016

Assets:	Level 1	Level 2	Level 3	Total
Marketable equity securities	\$ 381,234	-	-	\$ 381,234
Total	<u>\$ 381,234</u>	<u>-</u>	<u>-</u>	<u>\$ 381,234</u>

Fair Value Measurements on a Recurring Basis  
As of June 30, 2015

Assets:	Level 1	Level 2	Level 3	Total
Marketable equity securities	\$ 367,124	-	-	\$ 367,124
Total	<u>\$ 367,124</u>	<u>-</u>	<u>-</u>	<u>\$ 367,124</u>

Furniture and Equipment

Furniture and equipment acquisitions are recorded at cost.

**FAMILY SERVICE ASSOCIATION OF  
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016 AND 2015**

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**NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Furniture and Equipment (continued)

Normal maintenance and repairs are charged to expense as incurred, major renewals or betterments, which extend the life or increase the value of assets are capitalized.

Depreciation is provided using the straight-line method based on lives which, in the opinion of management, are adequate to allocate asset costs over their productive years. Furniture and equipment are depreciated over 3-10 years.

Tax Exempt Status

The Association has been recognized as exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code and similar state statutes. The Association has unexamined fiscal open tax years from 2013 to 2016. The Association is consolidated with the "Trustee" for tax purposes.

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.

Advertising

Advertising costs are charged to expense as incurred.

**FAMILY SERVICE ASSOCIATION OF  
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016 AND 2015**

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**NOTE 2 – PENSION PLAN**

The Association has a defined contribution plan covering substantially all employees. Pension expense for the years ended June 30, 2016 and 2015 amounted to \$45,671 and \$57,129 respectively.

**NOTE 3 - RELATED PARTY TRANSACTIONS**

The Association and the Trustee for Family Service Association of Northeastern Pennsylvania (the "Trustee") are related parties in that they share common employees, facilities, etc.

The Trustee charges the Association for office space and equipment rental under an informal month-to-month lease. Rental expense was \$48,000 and \$48,000 for the years ended June 30, 2016 and 2015, respectively. At June 30, 2016 and 2015, the Association owes the Trustee \$12,000 and \$34, respectively.

The Association charged the Trustee a management fee of \$12,000 for year ended June 30, 2016 and \$12,000 for year ended June 30, 2015. At June 30, 2016 and 2015, the Trustee owes the Association \$0 and \$4,863, respectively.

The related parties normally loan money to and from one another. These loans do not bear interest and contain no specific repayment terms.

In addition the building owned by the Trustee is collateral for a \$500,000 line of credit issued to the Association with a net book value of \$352,729 and \$370,497 at June 30, 2016 and 2015, respectively. At June 30, 2016 and 2015 the line of credit had an outstanding balance of \$100,000 and \$145,218, respectively.

**NOTE 4 - PERMANENTLY RESTRICTED NET ASSETS**

	<u>2016</u>	<u>2015</u>
Permanently restricted net assets at June 30 are restricted to:		
Investment in perpetuity, the income from which is expendable to support:		
Mae Turner Conyngham Christmas Program	\$16,626	\$17,332
Milton S. Winters Parenting Program	<u>6,863</u>	<u>6,888</u>
TOTAL	<u>\$23,489</u>	<u>\$24,220</u>

**FAMILY SERVICE ASSOCIATION OF  
NORTHEASTERN PENNSYLVANIA**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2016 AND 2015**

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**NOTE 5 - CONCENTRATION OF CREDIT RISK**

The Association maintains its checking accounts in two financial institutions located in Northeastern Pennsylvania. These accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation. At June 30, 2016 and 2015, the Association's uninsured cash balances total \$0 and \$0, respectively.

**NOTE 6 – LINE OF CREDIT**

The Association has a Line of Credit with a local bank with a maximum borrowing amount of \$500,000. The line is due on demand and bears interest at a rate of 4.25%, payable monthly, secured by certain Trustee assets, with a net book value at June 30, 2016 and 2015 of \$352,729 and \$370,497. At June 30, 2016 and 2015, the balance due is \$100,000 and \$145,218 respectively.

**NOTE 7 – SUBSEQUENT EVENTS**

FASB ASC Topic 855, requires the disclosure of the date through which the Association has evaluated its subsequent events and the basis for that date. The Association has evaluated its subsequent events through October 25, 2016, the date these financial statements were available to be issued.

**FAMILY SERVICE ASSOCIATION OF NORTHEASTERN PENNSYLVANIA**

**COMBINING SCHEDULE OF ACTIVITIES BY PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Counseling</u>	<u>Help Line</u>	<u>Comm. Education/ Outreach</u>	<u>Guardianship</u>	<u>C&amp;Y Casework Service</u>	<u>Resource Devel/ Vol. Services</u>	<u>Children's Advocacy Ctr.</u>	<u>Management and General</u>	<u>Total</u>
<u>Support and Revenues</u>									
Program revenue and governmental contracts	\$ 89,213	\$ 356,292	\$ -	\$ 58,631	\$ 1,024,100	\$ -	\$ -	\$ -	\$ 1,528,236
Contributions:									
United Way contributions	38,956	168,355	49,752	-	-	-	2,024	-	259,087
Other contributions	-	3,995	-	500	-	2,643	14,975	2,554	24,667
Grants - Disaster recovery	-	14,696	-	-	-	-	-	-	14,696
Grants - Other	-	146,567	5,000	18,754	8,891	-	115,308	-	294,520
Special events	-	-	-	-	-	111,076	-	-	111,076
Other Revenue	427	9,660	-	-	-	-	1,149	13,756	24,992
Investment Income	-	-	-	-	-	-	-	3,309	3,309
Mgmt & general alloc.	1,670	5,560	671	859	8,173	1,453	1,233	(19,619)	-
<b>Total Support and Revenues</b>	<b>130,266</b>	<b>705,125</b>	<b>55,423</b>	<b>78,744</b>	<b>1,041,164</b>	<b>115,172</b>	<b>134,689</b>	<b>-</b>	<b>2,260,583</b>
<u>Program Costs</u>									
Personnel	137,856	442,106	58,199	74,918	658,078	100,951	67,006	251,967	1,791,081
Rent	-	-	-	-	28,900	-	17,250	23,070	69,220
Travel	447	6,187	2,275	6,696	28,443	493	5,329	860	50,730
Professional fees	10,708	16,100	-	-	11,954	120	1,975	8,531	49,388
Fundraising expense	-	-	-	-	-	32,988	-	-	32,988
Telephone	-	7,212	-	318	17,546	-	1,480	1,689	28,245
Supplies	497	3,765	770	281	4,611	886	9,423	5,232	25,465
Insurance	-	-	-	-	-	-	555	19,874	20,429
Utilities	-	1,106	-	-	-	-	328	17,835	19,269
Dues	-	508	-	180	-	-	3,435	6,445	10,568
Bank Interest	-	-	-	-	-	-	-	5,916	5,916
Office equipment	-	100	-	-	-	-	1,957	9,473	11,530
Conference and conventions	1,000	90	20	-	863	537	2,203	2,910	7,623
Postage	240	-	-	-	1,920	40	251	3,484	5,935
Miscellaneous	630	96	-	100	-	34	-	9,244	10,104
Advertising	-	23,635	-	-	-	386	769	431	25,221
Disaster recovery expense	-	5,102	-	-	-	-	-	-	5,102
Depreciation	-	1,867	-	-	-	-	-	6,985	8,852
Bad debt expense	-	-	-	-	-	-	-	6,235	6,235
Printing	25	-	-	-	65	121	-	54	265
Bank charges	-	-	-	-	-	-	-	2,387	2,387
Management and general allocation	32,113	107,723	12,995	17,497	159,583	28,964	23,747	(382,622)	-
<b>Total Program Costs</b>	<b>183,516</b>	<b>615,597</b>	<b>74,259</b>	<b>99,990</b>	<b>911,963</b>	<b>165,520</b>	<b>135,708</b>	<b>-</b>	<b>2,186,553</b>
Increase (decrease) in net assets	\$ (53,250)	\$ 89,528	\$ (18,836)	\$ (21,246)	\$ 129,201	\$ (50,348)	\$ (1,019)	\$ -	\$ 74,030

**FAMILY SERVICE ASSOCIATION OF NORTHEASTERN PENNSYLVANIA**  
**COMBINING SCHEDULE OF ACTIVITIES BY PROGRAM**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	Counseling	Help Line	Comm. Education/ Outreach	Guardianship	Youth Re-entry	Youth Anger Mgmt. Program	C&Y Casework Service	Resource Devel/ Vol. Services	Children's Advocacy Ctr.	Management and General	Total
<b>Support and Revenues</b>											
Program revenue and governmental contracts	\$ 98,139	\$ 332,243	\$ -	\$ 73,620	\$ 137,022	\$ -	\$ 701,806	\$ -	\$ -	\$ -	\$ 1,342,830
Contributions:											
United Way contributions	71,372	178,522	-	8,646	-	-	-	-	-	-	258,540
Other contributions	-	2,500	-	-	-	-	-	-	-	310	2,810
Grants - Disaster recovery	-	9,668	-	-	-	-	-	-	-	-	9,668
Grants - Other	-	107,000	5,000	12,733	-	7,625	70,411	-	18,059	20,000	240,828
Special events	-	2,000	-	-	-	-	-	119,932	-	-	121,932
Other Revenue	308	-	-	-	-	-	-	-	-	42,722	43,030
Investment Income	-	1	-	-	-	-	-	-	-	(8,716)	(8,715)
Mgmt & general alloc.	4,794	14,540	94	2,682	3,139	263	24,093	4,098	673	(54,316)	-
<b>Total Support and Revenues</b>	<b>174,613</b>	<b>646,474</b>	<b>5,094</b>	<b>97,681</b>	<b>140,161</b>	<b>7,888</b>	<b>796,250</b>	<b>124,030</b>	<b>18,732</b>	<b>-</b>	<b>2,010,923</b>
<b>Program Costs</b>											
Personnel	128,722	383,243	1,864	71,348	79,422	6,513	625,422	86,013	17,222	301,092	1,700,861
Rent	-	-	-	-	3,600	450	27,600	-	-	21,960	53,630
Travel	85	2,861	863	6,119	2,903	-	18,370	126	452	1,328	33,107
Professional fees	10,548	1,100	-	-	1,800	41	9,226	75	-	7,350	30,140
Fundraising expense	-	-	-	-	-	-	-	31,309	-	-	31,309
Telephone	-	1,700	-	302	2,850	75	16,998	-	-	618	22,543
Supplies	430	5,071	-	280	698	586	4,116	954	157	3,185	15,477
Insurance	-	-	-	-	-	-	-	-	-	17,663	17,663
Utilities	-	1,045	-	-	-	-	94	-	-	18,690	19,829
Dues	285	5,585	-	180	-	-	95	-	-	12,390	18,535
Bank interest	-	-	-	-	-	-	-	-	-	10,039	10,039
Office equipment	-	-	-	-	-	-	-	-	-	8,632	8,632
Conference and conventions	30	35	-	-	-	-	330	111	1,149	1,809	3,464
Postage	-	-	-	-	240	-	1,350	501	-	2,384	4,475
Miscellaneous	300	-	-	-	-	-	-	96	-	13,191	13,587
Advertising	-	15,076	-	-	-	-	-	-	-	563	15,639
Disaster recovery expense	-	4,363	-	-	-	-	-	-	-	2,448	4,363
Depreciation	-	1,153	-	-	-	-	-	-	-	982	3,601
Bad debt expense	-	-	-	-	-	-	-	-	-	54	982
Printing	-	907	-	-	41	-	-	329	-	1,109	1,331
Bank charges	-	-	-	-	-	-	-	-	-	-	1,109
Management and general allocation	37,558	113,909	732	21,011	24,590	2,059	188,275	32,099	5,274	(425,507)	-
<b>Total Program Costs</b>	<b>177,958</b>	<b>536,048</b>	<b>3,459</b>	<b>99,240</b>	<b>116,144</b>	<b>9,724</b>	<b>891,876</b>	<b>151,613</b>	<b>24,254</b>	<b>-</b>	<b>2,010,316</b>
Increase (decrease) in net assets	\$ (3,345)	\$ 110,426	\$ 1,635	\$ (1,559)	\$ 24,017	\$ (1,866)	\$ (95,626)	\$ (27,583)	\$ (5,522)	\$ -	\$ 607