

THE CHILD CENTER OF NEW YORK, INC.
FINANCIAL STATEMENTS
AS OF JUNE 30, 2010 AND 2009
TOGETHER WITH AUDITORS' REPORT

THE CHILD CENTER OF NEW YORK, INC.
FINANCIAL STATEMENTS AND AUDITORS' REPORT
AS OF JUNE 30, 2010 AND 2009

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Nawrocki Smith LLP
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
The Child Center of New York, Inc.:

We have audited the accompanying statements of financial position of The Child Center of New York, Inc. (the "Organization") as of June 30, 2010 and 2009, and the related statements of activities and changes in net assets, cash flows and functional expenses for the years 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 audits. The prior-year summarized comparative information has been derived from the Organization's June 30, 2009 financial statements and, in our report dated December 3, 2009, we expressed an unqualified opinion on those statements.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 statements. 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 audits provide 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 The Child Center of New York, Inc. as of June 30, 2010 and 2009 and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2010, on our consideration of The Child Center of New York, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental schedule 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 for the year ended June 30, 2010 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 taken as a whole.

Melville, New York
November 23, 2010

Nawrocki Smith LLP

THE CHILD CENTER OF NEW YORK, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2010 AND 2009

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
CURRENT ASSETS:		
Cash and cash equivalents	\$ 581,564	\$ 571,837
Patient accounts receivable, net	2,675,806	2,418,094
Contracts and grants receivable, net	3,504,713	4,400,407
Other accounts receivable	304,715	157,339
Prepaid expenses	68,694	57,611
Restricted cash	589,557	589,557
	<hr/>	<hr/>
Total current assets	7,725,049	8,194,845
 PROPERTY AND EQUIPMENT, net of accumulated depreciation and amortization of \$2,176,160 and \$1,963,842, respectively	 1,288,769	 1,232,184
 SECURITY DEPOSITS	 151,488	 150,888
	<hr/>	<hr/>
Total assets	<u>\$ 9,165,306</u>	<u>\$ 9,577,917</u>
 <u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Promissory note payable to bank	\$ 150,000	\$ -
Accounts payable and accrued expenses	1,951,877	2,493,357
Accrued compensation and benefits	1,765,540	1,605,445
Due to governmental agencies	1,551,798	1,584,236
	<hr/>	<hr/>
Total current liabilities	5,419,215	5,683,038
 DUE TO GOVERNMENTAL AGENCIES - NONCURRENT	 3,653,175	 3,876,280
	<hr/>	<hr/>
Total liabilities	9,072,390	9,559,318
 NET ASSETS:		
Unrestricted	(734,512)	(826,648)
Temporarily restricted	827,428	845,247
	<hr/>	<hr/>
Total net assets	92,916	18,599
	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 9,165,306</u>	<u>\$ 9,577,917</u>

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

THE CHILD CENTER OF NEW YORK, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2010
(With Comparative Totals For 2009)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Totals</u>	
			<u>2010</u>	<u>2009</u>
REVENUES:				
Contract and grant services	\$18,934,406	\$ -	\$18,934,406	\$18,437,104
Patient services, net	13,131,567	-	13,131,567	11,624,311
Contributions	679,734	133,500	813,234	1,523,763
Inkind contributions	886,057	-	886,057	789,581
Fundraising, net of direct expenses of \$166,582 and \$198,534, respectively	385,583	-	385,583	369,531
Other	32,121	-	32,121	35,138
Total revenues	<u>34,049,468</u>	<u>133,500</u>	<u>34,182,968</u>	<u>32,779,428</u>
EXPENSES:				
Program services	30,183,940	-	30,183,940	28,896,454
Supporting services	3,924,711	-	3,924,711	3,807,617
Total expenses	<u>34,108,651</u>	<u>-</u>	<u>34,108,651</u>	<u>32,704,071</u>
Excess (deficiency) of revenues over (under) expenses	(59,183)	133,500	74,317	75,357
NET ASSETS RELEASED FROM RESTRICTIONS	<u>151,319</u>	<u>(151,319)</u>	<u>-</u>	<u>-</u>
Change in net assets	92,136	(17,819)	74,317	75,357
NET ASSETS, BEGINNING OF YEAR, AS RESTATED	<u>(826,648)</u>	<u>845,247</u>	<u>18,599</u>	<u>(56,758)</u>
NET ASSETS, END OF YEAR	<u>\$ (734,512)</u>	<u>\$ 827,428</u>	<u>\$ 92,916</u>	<u>\$ 18,599</u>

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

THE CHILD CENTER OF NEW YORK, INC.
STATEMENTS OF CASH FLOWS (INDIRECT METHOD)
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 74,317	\$ 75,357
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	212,318	153,833
Increase in patient accounts receivable, net	(257,712)	(1,917,165)
(Increase) decrease in contracts and grants receivable	895,694	(918,181)
Increase in other accounts receivable	(147,376)	(102,890)
Increase in prepaid expenses	(11,083)	(9,966)
(Increase) decrease in security deposits	(600)	18,600
Increase in restricted cash	-	(589,557)
Increase (decrease) in accounts payable and accrued expenses	(541,480)	952,471
Increase in accrued compensation and benefits	160,095	309,309
Increase (decrease) in due to governmental agencies	(255,543)	884,160
	<u>128,630</u>	<u>(1,144,029)</u>
Net cash provided (used) by operating activities		
CASH FLOWS FROM INVESTING ACTIVITIES:		
Decrease in investments	-	245,165
Purchase of property and equipment	(268,903)	(481,816)
	<u>(268,903)</u>	<u>(236,651)</u>
Net cash used by investing activities		
CASH FLOWS FROM FINANCING ACTIVITIES:		
Increase in promissory note payable to bank, net	150,000	-
	<u>150,000</u>	<u>-</u>
Net cash provided by financing activities		
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	9,727	(1,380,680)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>571,837</u>	<u>1,952,517</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 581,564</u>	<u>\$ 571,837</u>
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid during the year for interest	<u>\$ 45,899</u>	<u>\$ 68,693</u>

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

THE CHILD CENTER OF NEW YORK, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2010
(With Comparative Totals For 2009)

	Program Services	Supporting Services		Totals	
		Administration and General	Fundraising and Development	2010	2009
Salaries and wages	\$ 18,742,982	\$ 2,040,768	\$ 132,933	\$ 20,916,683	\$ 19,719,677
Payroll taxes and fringe benefits	5,510,391	546,555	36,386	6,093,332	5,390,825
Rent	1,635,654	188,684	-	1,824,338	1,850,433
Consultants	666,239	105,557	163,661	935,457	1,001,905
Consumable supplies	495,893	36,543	2,306	534,742	533,815
Repairs and maintenance	529,903	88,977	-	618,880	869,024
Other	349,891	57,748	4,449	412,088	435,160
Telephone	279,966	45,197	300	325,463	302,365
Cleaning	115,251	5,688	4,092	125,031	193,972
Other contracted services	162,417	5,338	2,049	169,804	238,977
Utilities	156,701	7,058	-	163,759	148,212
Travel and conferences	201,661	9,045	4,667	215,373	220,552
Interest	38,037	7,862	-	45,899	68,693
Bad debts	-	13,735	-	13,735	17,294
Insurance	74,923	19,848	-	94,771	78,104
Professional fees	52,565	50,527	-	103,092	87,340
Staff training	69,776	27,909	12,004	109,689	207,392
Community relations	157,828	16,898	3,690	178,416	254,061
Postage	17,888	7,335	2,813	28,036	26,445
Printing	11,549	346	29	11,924	38,620
Recruitment	9,922	5,778	410	16,110	8,864
Dues and subscriptions	3,405	24,415	1,065	28,885	23,383
Charges and fees	4,692	19,532	6,705	30,929	13,065
Laboratory fees	13,840	-	-	13,840	32,479
Subtotal	29,301,374	3,331,343	377,559	33,010,276	31,760,657
Inkind expenses	694,671	161,781	29,605	886,057	789,581
Subtotal	29,996,045	3,493,124	407,164	33,896,333	32,550,238
Depreciation and amortization	187,895	24,423	-	212,318	153,833
Total expenses	<u>\$ 30,183,940</u>	<u>\$ 3,517,547</u>	<u>\$ 407,164</u>	<u>\$ 34,108,651</u>	<u>\$ 32,704,071</u>

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

THE CHILD CENTER OF NEW YORK, INC.
NOTES TO FINANCIAL STATEMENTS

1. Nature of activities

The Child Center of New York, Inc. (formerly known as Queens Child Guidance Center, Inc.; the "Organization") is a nonprofit children's agency whose mission is to nurture the emotional well-being of children and families. The Organization offers preventative therapy and crisis intervention to families coping with child abuse, broken home life, underachievement in school, parental drug addiction and other emotional and educational problems that destabilize families. All of the Organization's efforts are community-based and geared toward helping urban children and families empower themselves.

The Organization receives substantial support from the New York State Office of Mental Health ("NYS OMH"), Administration for Children's Services ("NYC ACS"), New York City Department of Youth and Community Development ("NYC DYCD") and the Department of Health and Mental Hygiene ("NYC DMH"). Funding agencies also include the Department of Health and Human Services - Administration for Children and Families ("DHHS ACF"), the Department of Health and Human Services - Substance Abuse and Mental Health Services Administration ("DHHS SAMHSA"), the New York City Department of Education ("NYC DOE"), the New York State Department of Health ("NYS DOH") and the New York State Office of Children and Family Services ("NYS OCFS"). The Organization is obligated under the terms of the contracts to comply with specified conditions and program requirements set forth by the respective grantor.

2. Summary of significant accounting policies:

The accompanying financial statements include the assets, liabilities, revenues and expenses of the Organization which are reflected under the accrual basis of accounting. The following is a summary of significant accounting policies followed by the Organization:

Financial statement presentation -

The Organization's financial statements distinguish between unrestricted, temporarily restricted and permanently restricted net assets and changes in net assets, depending on the existence and/or nature of any donor restrictions. The Organization's net assets consist of the following:

Unrestricted - net assets of the Organization which have not been restricted by an outside donor or by law and are therefore available for use in carrying out the operations of the Organization.

Temporarily restricted - net assets of the Organization which have been limited by donor-imposed stipulations or by law that either expire with the passage of time or can be fulfilled and removed by the actions of the Organization pursuant to those stipulations.

All donor-restricted support is reported as an increase in temporarily restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

The Organization does not possess any permanently restricted net assets.

Revenue and expense recognition -

Revenue from government contracts and grants designated for use in specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor's restrictions. Contracts and grant awards for the acquisition of long-lived assets are reported as unrestricted nonoperating revenue, in the absence of donor stipulations to the contrary, during the fiscal year in which the assets are acquired.

Patient services revenue is reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered. Self-pay revenue is recorded at published charges with charitable allowances deducted to arrive at net self-pay revenue. All other patient services revenue is recorded at published charges, with contractual allowances deducted to arrive at patient services revenue, net.

Contributions are recognized as income when received and are considered to be available for unrestricted use unless specifically restricted by the donor. Revenues under contracts for service are generally recognized as earned and expenses are recognized when incurred. Contract advances arise from payments received under agreements for service prior to revenue recognition.

Statements of functional expenses -

The Organization allocates its expenses on a functional basis among its various programs and supporting services. Expenses are identified with specific programs or supporting services, or allocated directly according to their natural expense allocation.

The statements of functional expenses include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2009, from which the summarized information was derived.

Donated goods and services -

A number of volunteers have donated significant amounts of their time in the Organization's program services, administration and fundraising campaigns. Similarly, tangible materials, such as books and toys are also donated to the Organization. However, since these goods and services do not meet the criteria for recognition under accounting principles generally accepted in the United States of America, they are not reflected in the accompanying financial statements.

Cash and cash equivalents -

All highly liquid investments purchased with a maturity of three months or less are considered to be cash equivalents for financial statement purposes.

Property and equipment -

Property and equipment are recorded at cost. Depreciation and amortization of furniture and equipment are recorded on a straight-line basis over the estimated useful lives of the assets, which range from 5 to 10 years. Leasehold improvements are amortized on a straight-line basis over the estimated useful life of the improvement or the term of the lease, whichever is less.

Income taxes -

The Organization was incorporated as a not-for-profit corporation under the laws of the State of New York and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, there is no provision for income taxes.

Recently adopted accounting standards -

In June 2009, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards No. 168, The FASB Accounting Standards Codification (ASC) and the Hierarchy of Generally Accepted Accounting Principles: a Replacement of FASB Statement No. 162. On July 1, 2009, The Hierarchy of Generally Accepted Accounting Principles was rendered irrelevant, and the FASB ASC became the source of authoritative U.S. generally accepted accounting principles recognized by the FASB to be applied by nongovernmental entities. On the effective date of this Statement, the ASC superseded all then-existing non-SEC accounting and reporting standards, effective for financial statements issued for interim and annual periods ending after September 15, 2009.

The use of estimates in the preparation of financial statements -

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 amounts of assets and liabilities at the date of the financial statements and the amounts of revenues and expenses during the reported period. Actual results may differ from those estimates.

Reclassifications -

Certain reclassifications of prior year balances have been made to conform to the current year presentation.

3. Patient accounts receivable, net

Patient accounts receivable, net as of June 30, 2010 and 2009 are comprised of the following:

	<u>2010</u>	<u>2009</u>
Medicaid	\$ 2,218,177	\$ 1,875,206
Other third-party payors and self-pay	<u>558,312</u>	<u>643,571</u>
	2,776,489	2,518,777
Less: allowance for doubtful accounts	<u>100,683</u>	<u>100,683</u>
	<u>\$ 2,675,806</u>	<u>\$ 2,418,094</u>

4. Contracts and grants receivable

Contracts and grants receivable as of June 30, 2010 and 2009 are comprised of the following:

	<u>2010</u>	<u>2009</u>
New York City Department of Youth and Community Development	\$ 1,514,387	\$ 1,731,678
New York City Administration for Children's Services	400,260	569,921
New York State Office of Children and Family Services	311,970	518,221
New York City Department of Health and Mental Hygiene	175,773	76,159
New York City Department of Education	139,406	197,844
New York State Department of Health	62,680	105,247
U.S. Department of Health and Human Services	(3,147)	190,760
Other grants	217,866	348,775
Unbilled receivables	<u>790,518</u>	<u>766,802</u>
	3,609,713	4,505,407
Less: allowance for doubtful accounts	<u>105,000</u>	<u>105,000</u>
	<u>\$ 3,504,713</u>	<u>\$ 4,400,407</u>

5. Property and equipment

Property and equipment as of June 30, 2010 and 2009 are comprised of the following:

	<u>2010</u>	<u>2009</u>
Furniture and equipment	\$ 1,157,544	\$ 987,570
Leasehold improvements	<u>2,307,385</u>	<u>2,208,456</u>
	3,464,929	3,196,026
Less: accumulated depreciation and amortization	<u>2,176,160</u>	<u>1,963,842</u>
	<u>\$ 1,288,769</u>	<u>\$ 1,232,184</u>

6. Promissory note

On May 26, 2010, the Organization became obligated under a promissory note payable to a bank with an original principal balance of \$250,000. The note accrued interest at 1% above the prime rate (3.25% as of June 30, 2010). As of June 30, 2010, the unpaid principal balance was \$150,000, which was repaid as of July 9, 2010.

7. Temporarily restricted net assets

Temporarily restricted net assets are available for or relate to the following purposes:

	<u>2010</u>	<u>2009</u>
Auffarth Fund	\$ 589,557	\$ 589,557
Capital Campaign - Corona clinic	112,871	130,690
Capital Campaign - South Jamaica clinic	75,000	75,000
Capital Campaign - equipment	<u>50,000</u>	<u>50,000</u>
	<u>\$ 827,428</u>	<u>\$ 845,247</u>

Donations related to the Auffarth Fund are maintained in a separate bank account and are reflected as restricted cash in the accompanying financial statements.

8. Contract and grant services

Contract and grant services as of June 30, 2010 and 2009 are comprised of the following:

	<u>2010</u>	<u>2009</u>
New York City Administration for Children's Services	\$ 6,565,254	\$ 6,224,786
New York City Department of Youth and Community Development	5,591,747	5,403,917
New York City Department of Health and Mental Hygiene	2,015,966	2,477,768
New York City Board of Education	1,420,662	1,510,196
U.S. Department of Health & Human Services	1,214,109	1,222,655
New York State Office of Mental Health	908,747	458,298
New York State Office of Children and Family Services	541,254	127,400
New York State Department of Health	309,146	441,097
Other grants	<u>367,521</u>	<u>570,987</u>
	<u>\$ 18,934,406</u>	<u>\$ 18,437,104</u>

9. Patient services revenue, net and due to governmental agencies

Patient services revenue, net as of June 30, 2010 and 2009 is comprised of the following:

	<u>2010</u>	<u>2009</u>
Medicaid	\$ 10,855,069	\$ 9,188,981
Other third-party payors and self-pay	<u>2,276,498</u>	<u>2,435,330</u>
	<u>\$ 13,131,567</u>	<u>\$ 11,624,311</u>

Patient services revenue, net is accounted for at established billing rates multiplied by the number of visits rendered. Such reimbursement rates are subject to change and retroactive adjustment on the basis of review by the governmental agencies responsible for such funding. Provisions for settlements are accrued on an estimated basis in the period in which the related services are rendered, and are included in due to governmental agencies. The current liability is determined by the governmental agencies on an annual basis. Final determination of reimbursement rates is subject to audit and review by governmental payors and any overpayments are reflected as amounts due to governmental agencies.

10. Pension plan

The Organization has a defined contribution money purchase pension plan covering substantially all nonunion employees meeting certain eligibility requirements. Contributions to the plan are based on a fixed percentage of salaries. Pension expense amounted to \$665,914 and \$578,662 for the years ended June 30, 2010 and 2009, respectively.

For union employees, pension contributions are paid directly to the union and any amount unpaid at June 30 is accrued. Pension expense amounted to \$546,382 and \$487,421 for the years ended June 30, 2010 and 2009, respectively.

11. Concentrations of credit risk

The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts. The Organization believes it is not exposed to any significant credit risk on cash and cash equivalents.

12. Commitments and contingencies:

Future minimum lease commitments -

The Organization leases 15 facilities with leases expiring through 2018. Several of the leases contain escalations for real estate taxes. Rent expense for the years ended June 30, 2010 and 2009 amounted to \$1,824,338 and \$1,850,433, respectively. All facilities are operated under noncancelable operating leases requiring future minimum payments as follows:

Year Ending June 30:	
2011	\$ 631,079
2012	363,248
2013	346,027
2014	424,568
2015	419,286
2016 and thereafter	<u>1,212,406</u>
	<u>\$ 3,396,614</u>

Audits of reimbursement arrangements -

The Organization has contracted with various funding agencies to perform certain counseling services and receives Medicaid revenue from the state and federal governments. Reimbursements received under these contracts and payments from Medicaid are subject to audit by federal and state governments and other agencies. Upon audit, if discrepancies are discovered, the Organization could be held responsible for refunding the amounts in question.

13. Prior period adjustment

The financial statements as of June 30, 2009 and for the year then ended have been restated to give effect to certain changes in accounting for accrued compensation and benefits as follows:

	<u>Contracts and grants receivable</u>	<u>Accrued compensation and benefits</u>	<u>Beginning net assets</u>	<u>Ending net assets</u>	<u>Change in net assets</u>
Balance as of June 30, 2009, as reported	\$3,633,605	\$ 449,692	\$ 289,048	\$ 407,550	\$ 118,142
Effect of changes in accounting for accrued compensation and benefits	<u>766,802</u>	<u>1,155,753</u>	<u>(345,806)</u>	<u>(388,951)</u>	<u>(42,785)</u>
Balance as of June 30, 2009, as restated	<u>\$4,400,407</u>	<u>\$1,605,445</u>	<u>\$ (56,758)</u>	<u>\$ 18,599</u>	<u>\$ 75,357</u>

14. Subsequent events

The Organization has evaluated subsequent events through November 23, 2010 which is the date these financial statements were available to be issued.

THE CHILD CENTER OF NEW YORK, INC.
SUPPLEMENTAL SCHEDULE OF PROGRAM SERVICES EXPENSES
FOR THE YEAR ENDED JUNE 30, 2010

	DHHS ACF	DHHS SAMHSA	NYS ACS	NYS DOE	NYS DMH	NYS DYCD	NYS DOH	NYS OCFS	NYS OMH	Other	Administrative	Total 2010
Salaries and wages	\$ 474,153	\$ 161,049	\$ 4,147,894	\$ 905,308	\$ 2,383,526	\$ 3,681,833	\$ 277,699	\$ 290,854	\$ 5,864,350	\$ 556,316	\$ -	\$ 18,742,982
Payroll taxes and fringe benefits	221,959	57,216	1,122,724	259,221	866,498	698,210	78,178	68,876	1,979,042	158,467	-	5,510,391
Rent	89,400	-	483,099	10,700	399,011	-	14,613	-	638,831	-	-	1,635,654
Consultants	17,709	1,967	131,739	(225)	38,679	38,825	350,229	700	63,404	23,212	-	666,239
Consumable supplies	8,579	142	110,781	23,935	32,863	206,541	6,847	18,759	65,702	21,744	-	495,893
Repairs and maintenance	10,573	-	93,287	15,939	73,326	152,872	8,029	789	165,251	9,837	-	529,903
Other	37,604	1,150	10,829	20,693	65,004	131,590	33,167	-	25,709	24,145	-	349,891
Telephone	11,036	-	71,784	562	56,689	52,857	2,546	1,400	79,849	3,243	-	279,966
Cleaning	9,453	-	24,385	-	36,430	-	-	-	44,983	-	-	115,251
Other contracted services	6,502	-	4,114	-	20,967	4,854	-	-	125,980	-	-	162,417
Utilities	10,181	-	50,775	-	43,026	-	-	-	52,719	-	-	156,701
Travel and conferences	2,621	5,546	42,623	386	27,361	76,271	1,874	-	36,541	8,438	-	201,661
Interest	-	-	-	-	(3,109)	-	-	-	41,146	-	-	38,037
Insurance	1,500	-	8,250	3,900	14,710	16,910	-	2,000	26,078	1,575	-	74,923
Professional fees	2,500	-	15,703	1,500	13,371	75	-	-	19,266	150	-	52,565
Staff training	16,695	-	39,306	-	7,835	5,168	-	-	772	-	-	69,776
Community relations	2,762	-	13,775	1,219	1,851	48,914	80,892	-	(72)	8,487	-	157,828
Postage	1,113	79	4,239	1,107	3,008	2,735	1,076	-	3,960	571	-	17,888
Printing	1,869	-	69	-	390	7,427	238	-	839	717	-	11,549
Recruitment	-	-	625	60	2,429	194	598	-	6,010	6	-	9,922
Dues and subscriptions	250	-	1,070	50	-	1,209	-	-	826	-	-	3,405
Charges and fees	-	-	4,310	-	191	-	-	-	191	-	-	4,692
Laboratory fees	-	-	5,086	-	8,604	-	-	-	150	-	-	13,840
Subtotal	926,459	227,149	6,386,467	1,244,355	4,092,660	5,126,485	855,986	383,378	9,241,527	816,908	-	29,301,374
Administrative overhead	37,786	23,273	752,189	142,424	401,912	558,796	91,101	41,239	1,200,246	94,771	(3,343,737)	-
Inkind OTPS	159,080	-	535,591	-	-	-	-	-	-	-	-	694,671
Inkind overhead	70,670	-	91,111	-	-	-	-	-	-	-	(161,781)	-
Subtotal	1,193,995	250,422	7,765,358	1,386,779	4,494,572	5,685,281	947,087	424,617	10,441,773	911,679	(3,505,518)	29,996,045
Depreciation and amortization	-	-	615	573	8,136	-	-	-	178,571	-	-	187,895
Total expenses	\$ 1,193,995	\$ 250,422	\$ 7,765,973	\$ 1,387,352	\$ 4,502,708	\$ 5,685,281	\$ 947,087	\$ 424,617	\$ 10,620,344	\$ 911,679	\$ (3,505,518)	\$ 30,183,940

The accompanying notes to financial statements should be read in conjunction with this schedule.