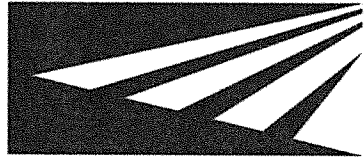


THE CHILD CENTER OF NEW YORK, INC.
FINANCIAL STATEMENTS
AS OF JUNE 30, 2013 AND 2012
TOGETHER WITH AUDITOR'S REPORT

THE CHILD CENTER OF NEW YORK, INC.
FINANCIAL STATEMENTS AND AUDITOR'S REPORT
AS OF JUNE 30, 2013 AND 2012

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NawrockiSmith
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of The Child Center of New York, Inc. (the "Organization") which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year 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 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 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 the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

NawrockiSmith

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, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited The Child Center of New York, Inc.'s 2012 financial statements, and our report dated December 19, 2012, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Schedule

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedule of program services expenses on page 15 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 taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2013, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Child Center of New York, Inc.'s internal control over financial reporting and compliance.

Melville, New York
November 25, 2013



THE CHILD CENTER OF NEW YORK, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2013 AND 2012

	2013	2012
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 1,033,626	\$ 862,551
Patient accounts receivable, net	2,858,828	2,858,442
Contracts and grants receivable, net	3,181,439	3,488,776
Other accounts receivable	399,500	427,550
Prepaid expenses	109,724	88,963
Restricted cash	589,557	589,557
Total current assets	8,172,674	8,315,839
PROPERTY AND EQUIPMENT, net of accumulated depreciation and amortization of \$2,733,799 and \$2,514,859, respectively	748,198	894,889
SECURITY DEPOSITS	146,139	154,171
Total assets	\$ 9,067,011	\$ 9,364,899
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Promissory note payable to bank	\$ -	\$ 251,000
Accounts payable and accrued expenses	2,183,554	1,925,189
Accrued compensation and benefits	902,072	1,078,146
Due to governmental agencies	2,341,015	2,475,010
Total current liabilities	5,426,641	5,729,345
DUE TO GOVERNMENTAL AGENCIES - NONCURRENT	3,047,361	3,318,495
Total liabilities	8,474,002	9,047,840
NET ASSETS:		
Unrestricted	(75,443)	(351,393)
Temporarily restricted	668,452	668,452
Total net assets	593,009	317,059
Total liabilities and net assets	\$ 9,067,011	\$ 9,364,899

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

THE CHILD CENTER OF NEW YORK, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2013
(With Summarized Totals For 2012)

	Unrestricted	Temporarily Restricted	Totals	
			2013	2012
REVENUES:				
Contract and grant services	\$ 20,202,075	\$ -	\$ 20,202,075	\$ 19,650,747
Patient services, net	10,944,125	-	10,944,125	11,589,753
Contributions	669,041	-	669,041	585,857
Inkind contributions	712,909	-	712,909	610,641
Fundraising, net of direct expenses of \$275,971 and \$263,370, respectively	918,343	-	918,343	732,600
Other	1,607	-	1,607	2,873
Total revenues	33,448,100	-	33,448,100	33,172,471
EXPENSES:				
Program services	29,884,625	-	29,884,625	29,746,168
Supporting services	3,287,525	-	3,287,525	3,221,177
Total expenses	33,172,150	-	33,172,150	32,967,345
Change in net assets	275,950	-	275,950	205,126
NET ASSETS, BEGINNING OF YEAR	(351,393)	668,452	317,059	111,933
NET ASSETS, END OF YEAR	\$ (75,443)	\$ 668,452	\$ 593,009	\$ 317,059

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

THE CHILD CENTER OF NEW YORK, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013
(With Summarized Totals For 2012)

	Program Services	Supporting Services		Totals	
		Administration & General	Fundraising & Development	2013	2012
Salaries and wages	\$ 17,834,135	\$ 1,644,752	\$ 167,360	\$ 19,646,247	\$ 20,015,184
Payroll taxes and fringe benefits	6,063,536	486,322	54,949	6,604,807	6,520,281
Rent and utilities	1,981,142	74,021	-	2,055,163	1,997,883
Program related	605,729	784	3,726	610,239	463,628
Consumable supplies	472,580	64,327	2,120	539,027	400,212
Consultants	310,593	61,775	66,062	438,430	363,157
Repairs and maintenance	284,577	110,768	-	395,345	310,398
Equipment related	330,236	29,290	-	359,526	275,428
Other contracted services	279,001	45,263	1,296	325,560	292,963
Travel and conferences	280,572	11,347	807	292,726	356,806
Telephone	260,941	22,554	-	283,495	294,582
Professional fees	30,555	115,755	-	146,310	251,668
Insurance	77,173	38,237	-	115,410	104,995
Cleaning	104,139	10,364	-	114,503	107,978
Community relations	61,807	9,674	19,386	90,867	96,073
Staff training	71,012	11,086	1,290	83,388	136,772
Charges and fees	4,232	26,268	14,851	45,351	41,912
Dues and subscriptions	736	24,628	2,668	28,032	29,303
Recruitment	19,094	2,470	279	21,843	16,146
Printing	18,863	247	285	19,395	21,820
Postage	9,020	4,567	1,920	15,507	19,892
Interest	-	8,460	82	8,542	17,299
Bad debts	588	-	-	588	2,355
Subtotal	29,100,261	2,802,959	337,081	32,240,301	32,136,735
Inkind expenses	653,090	59,819	-	712,909	610,641
Subtotal	29,753,351	2,862,778	337,081	32,953,210	32,747,376
Depreciation and amortization	131,274	87,666	-	218,940	219,969
Total expenses	<u>\$ 29,884,625</u>	<u>\$ 2,950,444</u>	<u>\$ 337,081</u>	<u>\$ 33,172,150</u>	<u>\$ 32,967,345</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, 2013 AND 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 275,950	\$ 205,126
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	218,940	219,969
Increase in patient accounts receivable, net	(386)	(614,048)
(Increase) decrease in contracts and grants receivable	307,337	(718,447)
Decrease in other accounts receivable	28,050	139,804
Increase in prepaid expenses	(20,761)	(30,172)
Decrease in security deposits	8,032	13,300
Increase in accounts payable and accrued expenses	258,366	433,358
Decrease in accrued compensation and benefits	(176,074)	(203,340)
Increase (decrease) in due to governmental agencies	(405,129)	256,780
Net cash provided (used) by operating activities	494,325	(297,670)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Increase in property and equipment	(72,250)	(11,078)
Net cash used by investing activities	(72,250)	(11,078)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Increase (decrease) in promissory note payable to bank, net	(251,000)	1,000
Net cash provided (used) by financing activities	(251,000)	1,000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	171,075	(307,748)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	862,551	1,170,299
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 1,033,626	\$ 862,551
SUPPLEMENTAL CASH FLOW INFORMATION:		
Cash paid during the year for interest	\$ 8,542	\$ 17,299

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. (the "Organization") is a nonprofit children's agency whose mission is to help at risk children and youth succeed in life by providing family intervention, youth development, early childhood services, counseling and home visiting services that help keep families healthy and intact. 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"), the New York City Administration for Children's Services ("NYC ACS"), the New York City Department of Youth and Community Development ("NYC DYCD") and the New York City 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 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.

Inkind revenue and expenses -

Inkind revenue and expenses primarily relate to pro bono services performed by various professionals in the course of carrying out the functions and activities of federally funded programs such as Early Head Start and Early Learn programs for the Organization. For the years ended June 30, 2013 and 2012, revenues and expenses reflect \$712,909 and \$610,641, respectively.

Donated goods and services -

A number of volunteers, including Board members, 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.

Statement 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.

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.

Uncertainty in income taxes -

The Organization has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ending June 30, 2010 and subsequent remain subject to examination by the applicable taxing authorities.

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.

Prior year summarized comparative information -

The Statement of Activities and the Statement 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, 2012, from which the summarized information was derived.

Reclassifications -

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

3. Patient accounts receivable, net

Patient accounts receivable, net as of June 30, 2013 and 2012 are comprised of the following:

	<u>2013</u>	<u>2012</u>
Medicaid, net of provisions	\$ 2,638,605	\$ 2,569,538
Other third-party payors and self-pay	<u>320,906</u>	<u>389,587</u>
	2,959,511	2,959,125
Less: allowance for doubtful accounts	<u>100,683</u>	<u>100,683</u>
	<u>\$ 2,858,828</u>	<u>\$ 2,858,442</u>

4. Contracts and grants receivable, net

Contracts and grants receivable as of June 30, 2013 and 2012 are comprised of the following:

	<u>2013</u>	<u>2012</u>
New York City Department of Youth and Community Development	\$ 918,509	\$ 917,087
New York City Administration for Children's Services	907,246	1,454,975
New York City Department of Health and Mental Hygiene	480,679	222,613
New York City Department of Education	206,623	120,217
Unbilled receivables	147,817	287,734
New York State Office of Children and Family Services	140,883	232,556
New York State Department of Health	127,038	161,713
U.S. Department of Health and Human Services	94,194	-
Other grants	<u>263,450</u>	<u>196,881</u>
	3,286,439	3,593,776
Less: allowance for doubtful accounts	<u>105,000</u>	<u>105,000</u>
	<u>\$ 3,181,439</u>	<u>\$ 3,488,776</u>

5. **Property and equipment**

Property and equipment as of June 30, 2013 and 2012 are comprised of the following:

	<u>2013</u>	<u>2012</u>
Furniture and equipment	\$ 1,306,779	\$ 1,262,707
Leasehold improvements	<u>2,175,218</u>	<u>2,147,041</u>
	3,481,997	3,409,748
Less: accumulated depreciation and amortization	<u>2,733,799</u>	<u>2,514,859</u>
	<u>\$ 748,198</u>	<u>\$ 894,889</u>

6. **Promissory note**

The Organization was obligated to a bank under a promissory note. As of June 30, 2013, the note has been paid in full.

7. **Temporarily restricted net assets**

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

	<u>2013</u>	<u>2012</u>
Auffarth Fund	\$ 589,557	\$ 589,557
Capital Campaign - Corona clinic	<u>78,895</u>	<u>78,895</u>
	<u>\$ 668,452</u>	<u>\$ 668,452</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. **Patient services revenue, net and due to governmental agencies**

Patient services revenue, net for the years ended June 30, 2013 and 2012 is comprised of the following:

	<u>2013</u>	<u>2012</u>
Medicaid	\$ 9,266,618	\$ 10,199,623
Other third-party payors and self-pay	1,553,705	1,390,130
Other insurance payment	<u>123,802</u>	<u>-</u>
	<u>\$ 10,944,125</u>	<u>\$ 11,589,753</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.

9. **Contract and grant services revenue**

Contract and grant services revenue for the years ended June 30, 2013 and 2012 is comprised of the following:

	<u>2013</u>	<u>2012</u>
New York City Administration for Children's Services	\$ 9,078,422	\$ 8,591,237
New York City Department of Youth and Community Development	4,853,171	4,919,296
New York City Department of Health and Mental Hygiene	2,081,751	1,925,249
New York City Department of Education	1,425,200	1,591,350
U.S. Department of Health and Human Services	943,156	1,055,337
New York State Department of Health	772,854	626,117
New York State Office of Children and Family Services	372,781	283,283
New York State Office of Mental Health	10,000	315,655
Other grants	<u>664,740</u>	<u>343,223</u>
	<u>\$ 20,202,075</u>	<u>\$ 19,650,747</u>

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 \$643,329 and \$651,300 for the years ended June 30, 2013 and 2012, 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 \$744,392 and \$678,458 for the years ended June 30, 2013 and 2012, 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, and 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 10 facilities with leases expiring through 2026. Several of the leases contain escalations for real estate taxes. Rent expense for the years ended June 30, 2013 and 2012 amounted to \$1,923,491 and \$1,869,284, respectively. All facilities are operated under noncancelable operating leases requiring future minimum payments as follows:

Year Ending <u>June 30:</u>	
2014	\$ 1,778,660
2015	1,707,004
2016	1,199,004
2017	605,337
2018	286,703
2019-2023	1,446,089
2024 and thereafter	<u>276,024</u>
	<u>\$ 7,298,821</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.

Litigation -

In the normal course of business, the Organization is a party to various claims and/or litigation. Management believes that the settlement of all such claims and/or litigation, considered in the aggregate, will not have a material adverse effect on the Organization's financial position and results of operations.

13. Subsequent events

The Organization has evaluated subsequent events through November 25, 2013, which is the date these financial statements were available to be issued, noting there to be none.

THE CHILD CENTER OF NEW YORK, INC.
SUPPLEMENTARY SCHEDULE OF PROGRAM SERVICES EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

	NYC ACS	NYC DOE	NYC DMH	NYC DYCD	NYC OCFS	NYC OMH	NYC DOH	FEDERAL GRANTS	Other	Administrative	Total 2013
Salaries and wages	\$ 5,064,969	\$ 947,967	\$ 1,773,152	\$ 3,290,894	\$ 262,537	\$ 5,172,403	\$ 371,515	\$ 573,167	\$ 377,531	\$ -	\$ 17,834,135
Payroll taxes and fringe benefits	1,925,998	288,972	751,103	677,816	61,035	1,881,366	85,145	184,257	227,844	-	6,063,536
Rent and utilities	755,545	-	299,951	-	-	791,814	-	100,799	33,033	-	1,981,142
Program related	17,490	23,964	152,173	148,179	462	57,975	179,475	-	26,011	-	605,729
Consumable supplies	119,078	33,920	27,564	205,381	8,174	35,964	21,038	-	-	-	472,580
Equipment related	58,483	15,111	37,208	149,286	1,730	54,272	14,146	18,766	2,695	-	330,236
Consultants	66,154	-	62,065	54,977	-	98,961	26,842	1,594	-	-	310,593
Repairs and maintenance	127,110	225	29,567	24,062	-	82,651	5,937	14,224	801	-	284,577
Travel and conferences	54,212	3,934	22,017	62,559	68	93,846	7,711	35,637	588	-	280,572
Other contracted services	35,058	6,900	19,313	32,225	1,500	181,605	2,400	-	-	-	279,001
Telephone	82,408	1,344	46,089	41,583	120	78,272	6,916	4,199	-	-	260,941
Cleaning	27,846	-	26,855	-	-	49,401	-	37	-	-	104,139
Insurance	8,987	2,052	11,604	16,949	700	32,904	1,481	1,500	996	-	77,173
Staff training	32,417	634	9,770	2,140	-	4,258	6,007	15,786	-	-	71,012
Community relations	8,960	3,274	530	42,544	124	3,935	428	2,012	-	-	61,807
Professional fees	21,258	1,200	7,089	708	-	-	-	-	300	-	30,555
Recruitment	1,469	119	2,603	70	-	14,693	-	70	70	-	19,094
Printing	-	9	2,754	12,754	55	831	2,460	-	-	-	18,863
Postage	2,925	585	1,123	1,131	62	2,352	532	81	229	-	9,020
Charges and fees	35	-	204	15	-	3,978	-	-	-	-	4,232
Dues and subscriptions	50	-	-	266	-	300	-	120	-	-	736
Bad debts	-	-	-	588	-	-	-	-	-	-	588
Subtotal	8,410,452	1,310,210	3,282,744	4,764,127	336,567	8,641,781	732,033	952,249	670,098	-	29,100,261
Administrative overhead	779,566	146,084	324,443	498,337	33,307	921,527	57,781	55,334	74,246	(2,890,625)	-
Inkind OTPS	477,120	-	-	-	-	-	-	175,970	-	-	653,090
Inkind overhead	-	-	-	-	-	-	-	59,819	-	(59,819)	-
Subtotal	9,667,138	1,456,294	3,607,187	5,262,464	369,874	9,563,308	789,814	1,243,372	744,344	(2,950,444)	29,753,351
Depreciation and amortization	-	-	-	-	-	122,357	-	8,917	-	-	131,274
Total expenses	\$ 9,667,138	\$ 1,456,294	\$ 3,607,187	\$ 5,262,464	\$ 369,874	\$ 9,685,665	\$ 789,814	\$ 1,252,289	\$ 744,344	\$ (2,950,444)	\$ 29,884,625

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