

MARJAREE MASON CENTER, INC.

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

**WITH INDEPENDENT AUDITOR'S
REPORT THEREON
SEPTEMBER 30, 2011 and 2010**

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Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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To the Board of Directors
Marjaree Mason Center, Inc.
Fresno, California

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We have audited the accompanying statement of financial position of Marjaree Mason Center, Inc. (the "Organization"), a California public benefit corporation, as of September 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. The prior year summarized comparative information has been derived from Marjaree Mason Center, Inc.'s 2010 financial statements and in our report dated December 15, 2010, we expressed an unqualified opinion on those financial statements.

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 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 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 Marjaree Mason Center, Inc. as of September 30, 2011 and the changes in its net assets and its cash flows for the year 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 December 23, 2011 on our consideration of Marjaree Mason Center, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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

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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.

Morse Wittwer Sampson, LLP

December 23, 2011
Fresno, California

MARJAREE MASON CENTER, INC.

STATEMENTS OF FINANCIAL POSITION
September 30, 2011 and 2010

	2011	2010
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 395,827	\$ 800,746
Certificates of deposit	305,515	204,280
Investments in marketable securities	787,684	698,739
Grants receivable, net	428,438	291,450
Other receivables, net	4,014	73,346
Prepaid expenses	49,178	46,327
Deposits	42,183	29,632
Total current assets	2,012,839	2,144,520
Property and Equipment, Net	1,901,295	1,845,033
Construction in Progress	1,316	2,792
Beneficial Interest in Perpetual Trusts	160,430	141,041
	\$ 4,075,880	\$ 4,133,386
LIABILITIES AND NET ASSETS		
Liabilities		
Current Liabilities		
Accounts payable	\$ 55,451	\$ 54,870
Accrued expenses	179,108	129,301
Deferred revenue	21,695	23,955
Refundable advances	71,437	221,048
Total current liabilities	327,691	429,174
Long-Term Debt	482,281	982,281
Total liabilities	809,972	1,411,455
Commitments and Contingencies	-	-
Net Assets		
Permanently restricted	160,430	141,041
Temporarily restricted	202,571	279,933
Unrestricted	2,902,907	2,300,957
	3,265,908	2,721,931
	\$ 4,075,880	\$ 4,133,386

See Independent Auditor's Report
and Notes to Financial Statements.

MARJAREE MASON CENTER, INC.

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2011

(With Summarized Financial Information for the Year Ended September 30, 2010)

	Unrestricted	Temporarily Restricted	Permanently Restricted	Totals	
				2011	2010
Revenues, Gains and Other Support					
Grants and contracts	\$ 2,085,801	\$ -	\$ -	\$ 2,085,801	\$ 1,554,925
Contributions	479,681	91,216	-	570,897	1,050,524
Donated services and supplies	225,399	-	-	225,399	476,393
Special events	61,683	-	-	61,683	144,023
Program fees	281,516	-	-	281,516	250,576
Legacies and bequests	49,200	-	-	49,200	-
Earned loan forgiveness	515,000	-	-	515,000	-
Gain (loss) in fair value of assets	(9,554)	-	19,389	9,835	52,969
Interest income	2,363	-	-	2,363	3,921
Total revenues, gains and other support	3,691,089	91,216	19,389	3,801,694	3,533,331
Net assets released from restrictions:					
Restrictions satisfied by payment of related expenses	168,578	(168,578)	-	-	-
Total revenues, gains and other support after net assets released from restrictions	3,859,667	(77,362)	19,389	3,801,694	3,533,331
Expenses					
Program	2,867,156	-	-	2,867,156	2,438,333
Supporting services	425,157	-	-	425,157	375,797
Fundraising	98,922	-	-	98,922	107,171
Total expenses	3,391,235	-	-	3,391,235	2,921,301
Increase (Decrease) in Net Assets	468,432	(77,362)	19,389	410,459	612,030
Contribution of Grant Funded Assets, Net	133,518	-	-	133,518	5,048
Net Assets at Beginning of Year	2,300,957	279,933	141,041	2,721,931	2,104,853
Net Assets at End of Year	\$ 2,902,907	\$ 202,571	\$ 160,430	\$ 3,265,908	\$ 2,721,931

MARJAREE MASON CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended September 30, 2011

(With Summarized Financial Information for the Year Ended September 30, 2010)

	Program	Supporting	Fundraising	Total	2010
Accounting and legal	\$ 13,018	\$ 5,282	\$ -	\$ 18,300	\$ 17,800
Advertising	328	-	1,800	2,128	10,806
Bad debt expense	3,317	-	850	4,167	1,731
Bank charges	102	113	5	220	126
Computer services	7,834	12,964	350	21,148	21,805
Conferences, conventions and meetings	47,493	7,398	13,803	68,694	52,363
Depreciation	115,449	42,674	-	158,123	139,939
Donated services and supplies	225,399	-	-	225,399	228,101
Dues and subscriptions	3,784	2,341	460	6,585	5,470
Employee benefits	338,804	40,764	5,219	384,787	299,006
Equipment rental, repairs and maintenance	306,558	31,523	10,676	348,757	173,478
Food	27,766	630	-	28,396	36,729
Insurance	23,743	10,817	-	34,560	29,250
Interest	15,000	(50)	-	14,950	67
Miscellaneous	591	161	90	842	1,462
Office expense	17,435	6,878	14,732	39,045	40,629
Printing	9,643	402	23,501	33,546	30,740
Professional fees	97,178	23,140	1,013	121,331	216,325
Program supplies	113,866	404	3,680	117,950	67,973
Rent	52,615	-	3,895	56,510	43,066
Salaries	1,344,050	218,495	18,848	1,581,393	1,397,492
Security	2,976	924	-	3,900	3,436
Taxes and licenses	175	-	-	175	175
Utilities	100,032	20,297	-	120,329	103,332
	<u>\$ 2,867,156</u>	<u>\$ 425,157</u>	<u>\$ 98,922</u>	<u>\$ 3,391,235</u>	<u>\$ 2,921,301</u>

MARJAREE MASON CENTER, INC.

STATEMENTS OF CASH FLOWS

For the Years Ended September 30, 2011 and 2010

	2011	2010
Cash Flow from Operating Activities		
Increase in net assets	\$ 410,459	\$ 612,030
Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities:		
Depreciation	158,123	139,939
Unrealized gain in fair value of assets	(9,835)	(52,969)
Earned loan forgiveness	(515,000)	-
Bad debt expense	4,167	1,731
Donated building improvements	-	(248,292)
Changes in operating assets and liabilities:		
Increase in grants receivable	(14,065)	(105,124)
(Increase) decrease in other receivables	65,160	(48,202)
Increase in prepaid expenses	(2,851)	(10,550)
Increase in deposits	(12,551)	(21,789)
Increase (decrease) in accounts payable	581	(17,015)
Increase in accrued expenses	64,812	19,125
Increase (decrease) in deferred revenue and refundable advances	(151,871)	170,995
Net cash provided by (used in) operating activities	(2,871)	439,879
Cash Flows from Investing Activities:		
Purchase of property and equipment	(79,391)	(117,584)
Purchase investments	(295,199)	(524,899)
Proceeds from sale of investments	196,700	103,906
Purchase of certificates of deposit	(428,438)	(204,280)
Maturities of certificates of deposit	204,280	517,575
Net cash used in investing activities	(402,048)	(225,282)
Net Increase (Decrease) in Cash and Cash Equivalents	(404,919)	214,597
Cash and Cash Equivalents, Beginning of Year	800,746	586,149
Cash and Cash Equivalents, End of Year	\$ 395,827	\$ 800,746
Supplemental Disclosure of Cash Payments for:		
Interest	\$ -	\$ 67
Non-cash Investing and Financing Activities:		
Grant-funded assets	\$ 174,570	\$ 40,228
Depreciation on grant funded assets	\$(41,052)	\$(5,180)
Construction in progress re-classified to property and equipment	\$ 1,476	\$ 407,215

See Independent Auditor's Report
and Notes to Financial Statements.

MARJAREE MASON CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2011 and 2010

Note 1. Nature of Activities and Summary of Significant Accounting Policies

Nature of Activities: Marjaree Mason Center, Inc., (the "Organization") is a California nonprofit corporation, which operates shelters for victims of domestic violence and their children, and provides counseling, education, and other related services in Fresno County and surrounding areas. The Organization receives funding for its programs and operations from a variety of governmental and community sources, including, but not limited to, the City of Fresno, County of Fresno, U.S. Department of Housing & Urban Development ("HUD"), California Emergency Management Agency ("CalEMA"), First 5 of Fresno County, and the State of California.

The following are the significant accounting policies of the Organization:

Basis of Presentation: 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 as follows:

Unrestricted: These generally result from revenue generated by receiving unrestricted contributions, providing services, and receiving interest from investments, less expenses incurred in providing program-related services, raising contributions (fundraising expenses), and performing administrative functions.

Temporarily Restricted: Gifts of cash and other assets are temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the 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 had temporarily restricted net assets of \$202,571 and \$279,933 at September 30, 2011 and 2010, respectively.

Permanently Restricted: These net assets are restricted by donors who stipulate that resources are to be maintained permanently, but permit the Organization to expend all of the income (or other economic benefits) derived from the donated assets. The Organization had permanently restricted net assets of \$145,448 and \$141,041 at September 30, 2011 and 2010, respectively.

Method of Accounting: The Organization uses the accrual basis method of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

MARJAREE MASON CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2011 and 2010

Note 1. Nature of Activities and Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents: For purposes of reporting the statement of cash flows, the Organization considers cash accounts, money market funds and certificates of deposits with original maturities of three (3) months or less to be cash equivalents. There were no uninsured cash balances at September 30, 2011. At September 30, 2010, the Organization held cash balances in excess of federally insured limits of approximately \$333,000. Beginning December 31, 2010 through December 31, 2012, deposits held in non-interest bearing accounts will be fully insured at all Federal Deposit Insurance Corporation ("FDIC") member institutions.

During the year ended September 30, 2011 the Organization acquired three (3) certificates of deposit from three (3) financial institutions in the amount of \$305,514, which are fully covered by the Federal Deposit Insurance Corporation.

Investments in Marketable Securities: Investments in marketable securities consist primarily of publicly traded mutual funds and common stock and are recorded at fair value. These investments are covered by the Securities Investor Protection Corporation up to \$500,000 (including \$100,000 of cash).

Grants Receivable: The Organization utilizes the allowance of accounting for and reporting uncollectible or doubtful accounts. Management determines the allowance for doubtful accounts based on an analysis of specific customers, taking into consideration the age of the past due accounts and an assessment of the customer's ability to pay. At September 30, 2011 and 2010, management considered all accounts to be fully collectible, and therefore, no allowance was recorded in the accompanying financial statements.

The Organization grants credits to its customers, substantially all of which are government agencies (federal, state and local), and generally requires no collateral from its customers.

Contributions and Promises to Give: Unconditional contributions, including promises to give at estimated net realizable value, are recognized as revenue in the period received. The Organization reports unconditional contributions as restricted support if they are received with donor stipulations that limit the use of the donated assets. Promises to give at September 30, 2011 and 2010 amounted to \$0 and \$51,850, respectively and are included in other receivables. Promises to give are due within one year and considered fully collectible.

MARJAREE MASON CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2011 and 2010

Note 1. Nature of Activities and Summary of Significant Accounting Policies (Continued)

Property and Equipment: It is the Organization's policy to capitalize property and equipment over \$500. Purchased property and equipment is capitalized at cost, donated property and equipment is recorded at fair value. The Organization does not imply restrictions on the use of contributed property and equipment received without donor stipulations. Expenditures that increase the life of the related assets are capitalized. Repairs and maintenance, including planned major maintenance activities, are charged to operations when incurred. Leasehold improvements are depreciated over the lesser of the remaining lease agreement or the estimated useful life. Depreciation is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	5 - 39
Furnishings, equipment and vehicles	5 - 10

Deferred Revenue and Refundable Advances: Deferred revenue represents special events revenues received by the Organization in advance of the event's occurrence and grant monies billed but not yet received or earned. Refundable advances represent grant monies received by the Organization, but not yet spent or earned.

In-Kind Contributions: Contributions of non-cash assets are utilized by the Organization in providing services and are recorded at their fair values in the period received. Contributions of non-cash assets received for fundraising events (such as catering, entertainment, etc.) are not recorded in the accompanying financial statements. In addition, contributions of non-cash assets to be sold at fundraising events by the Organization are recorded at the time of sale. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

A number of unpaid volunteers have made significant contributions of their time to the Organization. However, the value of these services is not reflected in the accompanying financial statements because generally accepted accounting principles do not allow for the recognition of non-specialized services. The values of professional services provided by trained volunteers are recorded in the accompanying financial statements (see Note 13).

Advertising Costs: Advertising costs, except for costs associated with direct-response advertising, are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received. There were no capitalized costs. Advertising costs expensed during the year ended September 30, 2011 and 2010 amount to \$2,128 and \$10,806, respectively.

MARJAREE MASON CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2011 and 2010

Note 1. Nature of Activities and Summary of Significant Accounting Policies (Continued)

Exchange Transactions: Revenues earned from contracts and grants with County, State and Federal agencies are considered to be exchange transactions. Revenue from exchange transactions are reported gross of any related expense in the accompanying financial statements.

Allocation of Expenses: The costs of providing various programs and activities have been summarized on a functional basis in the statements of activities and functional expenses. During the year, such costs are accumulated into separate groupings as either "direct" or "indirect". Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit, such as square footage, hours worked, and employee headcount. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Fundraising Expenses: Costs of acquiring or applying for a contract or grant are categorized as indirect expenses and not separately stated as fundraising expenses. Fundraising expenses are expensed as incurred. Revenue from fundraising events is recognized in the period in which the event takes place.

Income Taxes: The Organization is a tax-exempt corporation under section 501(c)(3) of the Internal Revenue Code and section 23701(d) of the State of California Corporate Code. The Organization is subject to taxation on any unrelated business income.

Uncertain Tax Positions: The Organization recognizes the effect of income tax provisions only if those positions are more likely than of being sustained. The Organization does not believe its financial statements include any uncertain tax positions.

The federal and state income tax returns of the Organization have not been examined by the respective taxing authorities. Federal income tax returns for years subsequent to 2007 are open for examination. State income tax returns for years subsequent to 2008 are open for examination.

Summarized Comparative Information: The accompanying financial statements 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 Organizations' financial statements for the year ended September 30, 2010, from which the summarized information was derived.

Reclassification: Certain amounts have been reclassified in the 2010 financial statements to conform with the current year presentation. Such reclassification had no impact on net income or equity.

MARJAREE MASON CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2011 and 2010

Note 2. Grants Receivable

The following grants receivable from funding sources were due to the Organization as of September 30:

	<u>2011</u>	<u>2010</u>
U.S. Department of Housing and Urban Development	\$ 132,466	\$ 60,989
California Emergency Management Agency	86,461	55,289
First 5 of Fresno County	61,351	48,332
U.S. Department of Justice	28,057	9,623
City HPRP	27,560	10,308
City Emergency Shelter Grant	23,670	21,933
Fresno Police Department	17,968	16,664
County HRAB	15,554	16,496
County HPRP	8,275	2,794
Federal Emergency Management Agency	7,486	-
Victims of Crime	7,449	8,830
Fatherhood Grant	4,998	2,079
Medi-Cal	4,902	2,280
Fresno County EOC	2,241	35,833
	<u>\$ 428,438</u>	<u>\$ 291,450</u>

Note 3. Property and Equipment

Property and equipment consisted of the following at September 30:

	<u>2011</u>	<u>2010</u>
Building and land improvements	\$ 3,045,653	\$ 2,924,855
Leasehold improvements	546,952	503,336
Equipment	490,526	425,206
Buildings	175,887	175,887
Furniture and fixtures	109,819	92,246
Vehicles	47,098	47,098
Land	44,118	44,118
	4,460,053	4,212,746
Less: accumulated depreciation	(2,558,758)	(2,367,713)
	<u>\$ 1,901,295</u>	<u>\$ 1,845,033</u>
Construction in progress	<u>\$ 1,316</u>	<u>\$ 2,792</u>

MARJAREE MASON CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2011 and 2010

Note 3. Property and Equipment (Continued)

Construction in progress in 2011 consisted of expenditures on the remodel of the Fresno shelter and 2010 consisted of expenditures for statistical software. There was no interest capitalized at September 30, 2011 and 2010.

Note 4. Beneficial Interest in Perpetual Trusts

Beneficial interest in perpetual trusts consisted of the Organization's percentage interest in two separate perpetual trusts accounted for as split-interest agreements. The Organization has valued its interest in these trusts based on the fair value of the trusts' assets. At September 30, balances consisted of the following:

	<u>2011</u>	<u>2010</u>
Burks' Trust (5% interest)	\$ 149,813	\$ 131,205
Nine Trust (5% interest)	10,617	9,836
	<u>\$ 160,430</u>	<u>\$ 141,041</u>

Note 5. Investments in Marketable Securities

Investments in marketable securities consisted of the following at September 30:

	<u>2011</u>	<u>2010</u>
Equity Securities:		
iShares Barclays Tres. - 477 shares of common stock	\$ 54,521	\$ 52,022
Mutual Funds:		
Ameriprise - Various	733,163	646,717
	<u>\$ 787,684</u>	<u>\$ 698,739</u>

During the years ended September 30, 2011 and 2010, dividend income was approximately \$30,200 and \$17,700, respectively. During the year ended September 30, 2011, unrealized losses were approximately \$8,900, and realized losses from the sale of mutual funds were approximately \$3,300. During the year ended September 30, 2010, unrealized gains were approximately \$23,800, and realized gains from the sale of mutual funds were approximately \$3,200.

MARJAREE MASON CENTER, INC.

NOTES TO FINANCIAL STATEMENTS
September 30, 2011 and 2010

Note 6. Fair Value Measurements

The Organization's investments and beneficial interests in perpetual trusts are reported at fair value in the accompanying statements of financial position. The following table presents fair value measurements using quoted prices in active markets for identical assets (level 1):

	2011	2010
Mutual Funds	\$ 733,163	\$ 646,717
Common Stock	54,521	52,022
Beneficial Interest in Perpetual Trusts	160,430	141,041
	<u>\$ 948,114</u>	<u>\$ 839,780</u>

Accounting principles generally accepted in the United States of America establishes fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs which are inputs other than quoted prices that are observable, and Level 3 inputs have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No level 2 or Level 3 inputs were applicable to the Organization.

Level 1 Fair Value Measurements

The fair values of mutual funds and common stock held by the Organization are based on quoted market prices.

The fair values of the Organization's beneficial interest in perpetual trusts are based on the fair value of the trusts' assets, which are based on quoted market prices.

Note 7. Refundable Advances

Refundable advances at September 30, 2011 and 2010 consisted of unexpended funds from grantors at year-end. These funds are detailed as follows:

	2011	2010
First 5 of Fresno County	\$ 47,926	\$ 188,313
SC Johnson – Enrichment Center	23,511	23,511
FEMA	-	9,224
	<u>\$ 71,437</u>	<u>\$ 221,048</u>

MARJAREE MASON CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2011 and 2010

Note 8. Line of Credit

The Organization has a \$250,000 working capital line of credit with Central Valley Community Bank. The credit line, which is secured by a second trust deed on real property, provides for monthly interest payments at prime plus .50%. At September 30, 2011 the interest rate was 5%. The line of credit matures July 31, 2012. At September 30, 2011 and 2010, there was no outstanding balance on the line of credit.

Note 9. Long-Term Debt

Long-term debt consisted of the following at September 30:

	<u>2011</u>	<u>2010</u>
State of California Emergency Housing and Assistance Program ("EHAP"), forgivable loan for development of a shelter in Reedley. Secured by a deed of trust against the house leased from the City of Reedley. The note bears interest at 3%. Repayment is deferred as long as the house is used as an emergency shelter or transitional housing. The term of the loan is seven years which expired February 2011. The loan was forgiven on September 27, 2011 by EHAP and the Organization was forgiven of all principal and interest due. The Organization has a ten year lease on the property which expires July 2022 (see Note 10).	\$ -	\$ 500,000
EHAP forgivable loan for renovation of an emergency shelter in Fresno. Secured by a deed of trust against the property. The note bears interest at 3%. Repayment is deferred as long as the property is used as an emergency shelter or transitional housing. The term of the loan is seven years which expires March 2013. After the loan term ends, the loan and any accrued interest shall be forgiven. If a transfer or conveyance of the property occurs before the end of the term that results in the development no longer being used as an emergency shelter or transitional housing, EHAP shall terminate the loan and require the immediate repayment of the loan, including all outstanding principal and accrued interest.	482,281	482,281
	<u>\$ 482,281</u>	<u>\$ 982,981</u>

MARJAREE MASON CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2011 and 2010

Note 10. Obligations Under Operating Leases

The Organization leases a house in Reedley from the City of Reedley under a non-cancelable ten-year operating lease, which terminates July 2022. The triple net lease agreement calls for an annual lease payment of \$1. The Organization has determined the fair value of the monthly lease payments to be \$1,800 as of September 30, 2011 and 2010.

The Organization leases office space in Fresno for the Batterers Intervention Program under an operating lease. Monthly lease payments are approximately \$3,500 with terms that end September 30, 2015.

The Organization leases office equipment under various leases. Monthly lease payments range from approximately \$84 to \$1,240, with terms ending from January 2014 to February 2014.

Future minimum lease payments, on the leases are as follows:

<u>Year Ending September 30,</u>	<u>Amount</u>
2012	\$ 61,609
2013	62,821
2014	50,375
2015	42,877
2016	1
Thereafter	6
	<u>\$ 217,689</u>

Rent expense under operating leases for the year ended September 30, 2011 and 2010, respectively, was approximately \$56,500 and \$57,000.

The Organization has entered into a lease agreement with the City of Clovis and an unrelated third party. The beginning date of the lease has not yet been determined; therefore the annual payment has not been included in the above table. Once the lease begins the Organization will make an annual payment of \$100 for 55 years.

MARJAREE MASON CENTER, INC.

NOTES TO FINANCIAL STATEMENTS
September 30, 2011 and 2010

Note 11. Temporarily Restricted Net Assets

Amounts received from various donors are for specific purposes and therefore are temporarily restricted until they have been spent for their specified purposes. Temporarily restricted net assets consisted of the following at September 30:

	2011	2010
Programs and Counseling	\$ 74,281	\$ 89,836
Education and Outreach	55,889	150,411
Shelter, Food, and Supplies for Clients and Children	42,261	32,913
Adopt-a-Room	20,853	-
Clovis Shelter	6,332	-
Reedley Shelter	2,294	2,665
Various	661	4,108
	<u>\$ 202,571</u>	<u>\$ 279,933</u>

Note 12. Retirement Plan

The Organization established a 401(k) Retirement Plan covering all active, full-time employees, who are age 21 or older. The employer matched 100% of the first 2% of gross salary deferred during the time period October 1, 2010 through September 30, 2011. For the years ended September 30, 2011 and 2010, contribution expense was \$14,973 and \$0, respectively, and is included in employee benefits in the accompanying statement of functional expenses.

Note 13. Donated Services and Supplies

Donated services and supplies for the years ended September 30, consisted of the following:

	2011	2010
Fresno and Reedley Shelters	\$ 118,374	\$ 87,576
Trained Volunteers	99,350	99,079
Donated Other Services	43,592	75,470
Johnson Architecture	5,600	1,549
Education Outreach	2,075	7,500
Fresno Shelter Kitchen Remodel	-	248,292
Advertising	-	32,397
	<u>\$ 268,991</u>	<u>\$ 551,863</u>

Included in the above totals are \$43,592 and \$75,470, respectively, for the years ended September 30, 2011 and 2010, which are non-specialized services and therefore not required to be recorded in the accompanying statement of activities.

MARJAREE MASON CENTER, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2011 and 2010

Note 14. Contingencies and Concentrations

Economic Dependency

The Organization receives a majority of its funding through various programs and contracts with federal, state, local, and private agencies. Grants and contracts for the years ended September 30, 2011 and 2010 comprise approximately 59% and 54%, respectively, of total unrestricted revenue. The following is a summary of the percentage of total grants and contracts received from each of the agencies for the year ended September 30, 2011:

<u>Granting and Contracting Agency</u>	<u>Amount</u>	<u>Percentage</u>
Department of Housing and Urban Development	\$ 469,465	23%
California Emergency Management Agency	424,984	20
First 5 of Fresno County	419,239	20
City of Fresno	303,547	14
U.S. Department of Justice	231,904	11
County of Fresno	144,029	7
Other Contracts	42,326	2
Fresno County EOC	33,597	2
Federal Emergency Management Agency	16,710	1
Grant and Contract Totals	<u>\$ 2,085,801</u>	<u>100%</u>

Note 15. Restricted Net Assets

The Organization received a pledge in the 2009/2010 fiscal year covering a two-year period from the Blue Shield Foundation in the amount of \$100,000. The entire amount was recognized as revenue during the 2009/2010 fiscal year. Of this amount, \$51,326 was expended as of September 30, 2011, and was included with temporarily restricted net assets. The Organization expects to spend the remaining amount of \$48,674 during the 2011/2012 fiscal year.

Note 16. Subsequent Events

The date to which events occurring after September 30, 2011, the date of the most recent statements of financial position, have been evaluated for possible adjustment to the financial statements or disclosure is December 23, 2011, which is the date on which the financial statements were available to be issued. There were no subsequent events required to be disclosed.

SUPPLEMENTARY INFORMATION



**MORSE WITTWER
SAMPSON, LLP**

Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Christopher B. Morse
Sheryl M. Yardumian
Kenneth T. Wittwer
Doug A. Sampson
Robert S. Swanton

TO THE BOARD OF DIRECTORS
Marjaree Mason Center, Inc.
Fresno, California

Kristina L. Dritsas
Cindy K. Hudecek
Jodi G. Nemeth
Samuel P. Babcock
Jenna L. Boul
Jay P. Bubela
Ryan M. Cameron
Brandon K. DiPinto
Katie S. Rebeiro
Todd H. Rose
Roy K. Kikunaga

We have audited the financial statements of Marjaree Mason Center, Inc., a non-profit Organization (the "Organization"), as of and for the year ended September 30, 2011, and have issued our report thereon dated December 23, 2011. 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.

Internal Control Over Financial Reporting

265 East River Park Circle
Suite 110
Fresno, CA 93720

In planning and performing our audit, we considered the Organization's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as described above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Organization in a separate letter dated December 23, 2011.

This report is intended solely for the information and use of the Board of Directors, management, others within the entity, Federal and State awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Morse Wittwer Sampson, LLP

December 23, 2011
Fresno, California



**MORSE WITTWER
SAMPSON, LLP**

Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133**

Christopher B. Morse
Sheryl M. Yardumian
Kenneth T. Wittwer
Doug A. Sampson
Robert S. Swanton

TO THE BOARD OF DIRECTORS
Marjaree Mason Center, Inc.
Fresno, California

Kristina L. Dritsas
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Compliance

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We have audited the compliance of Marjaree Mason Center, Inc., a non-profit Organization (the "Organization"), with the types of compliance requirements described in *U.S. Office of Management and Budget ("OMB") Circular A-133 Compliance Supplement* that are applicable to each of the major federal programs for the year ended September 30, 2011. The Organization's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with those requirements.

In our opinion the Organization complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2011.

Internal Control Over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A *control deficiency* in the Organization's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the Organization's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the Organization's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the Organization's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of Board of Directors, management, Federal and State awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Morse Wittwer Sampson, LLP

December 23, 2011
Fresno, California

MARJAREE MASON CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2011

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? Yes X No

Significant deficiency(s) identified that are not considered to be material weaknesses? Yes X No

Noncompliance material to financial statements noted? Yes X No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? Yes X No

Significant deficiency(s) identified that are not considered to be material weaknesses? Yes X No

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes X No

Identification of major programs:

Department of Housing & Urban Development - 14.235

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as "low-risk auditee"? X Yes No

MARJAREE MASON CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2011

SECTION II - FINANCIAL STATEMENT FINDINGS

TYPES OF FINDINGS:

There were no reportable findings related to financial statement reporting for the fiscal year ended September 30, 2011.

MARJAREE MASON CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2011

SECTION III - FEDERAL AWARD FINDINGS & QUESTIONED COSTS

TYPES OF FINDINGS:

There were no reportable findings for the fiscal year ended September 30, 2011.

MARJAREE MASON CENTER, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2011

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There were no reportable audit findings in the prior fiscal year ended September 30, 2010.



**MORSE WITTMER
SAMPSON, LLP**

Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT
ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

Christopher B. Morse
Sheryl M. Yardumian
Kenneth T. Wittwer
Doug A. Sampson
Robert S. Swanton

To the Board of Directors
Marjaree Mason Center, Inc.
Fresno, California

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Roy K. Kikunaga

We have audited the basic financial statements of Marjaree Mason Center, Inc., a non-profit corporation, as of and for the year ended September 30, 2011, and have issued our report thereon dated December 23, 2011.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Marjaree Mason Center, Inc. taken as a whole. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Morse Wittwer Sampson, LLP

December 23, 2011
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MARJAREE MASON CENTER, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2011

Pass-through Grantor/Federal Grantor/Program Title	Federal CFDA #	Award Number	Program or Award Amount	Total Costs Expended
Department of Housing and Urban Development				
HUD Reedley- Supportive Housing	14.235	CA0768B9T140901	\$ 287,840	\$ 231,942
HUD Reedley- Supportive Housing	14.235	CA0768B9T141002	287,840	38,349
Homeward Bound- Supportive Housing	14.235	CA0765B9T140901	65,482	30,003
Homeward Bound- Supportive Housing	14.235	CA0765B9T141002	65,482	32,228
Project Next Step- Supportive Housing	14.235	CA01B714008	216,173	15,174
Project Next Step- Supportive Housing	14.235	CA0767B9T140901	108,086	66,173
Downtown Transition- Supportive Housing	14.235	CA0842B9T140900	440,162	55,595
Federal Emergency Management Agency				
Emergency Food and Shelter Program - Phase 28	97.024	046400-003	17,423	9,224
Emergency Food and Shelter Program - Phase 29	97.024	046400-003	12,970	7,486
California Emergency Management Agency				
Domestic Violence Assistance Program (FVPSA)	93.671	DV10241257	73,213	55,870
Domestic Violence Assistance Program (VOCA)	16.575	DV10241257	110,244	78,471
Domestic Violence Assistance Program (VOCA)	16.575	DV11251257	205,569	41,692
United States Department of Justice				
Rural Access Grant	16.588	2007-WR-AX-0074	546,335	114,799
Legal Assistance to Victims Grant	16.524	2010-WL-AX-0025	404,000	117,104
Pass-through from Department of Housing and Urban Development				
City of Fresno- ESG	14.231	No Award Number	87,867	65,799
City of Fresno- ESG	14.231	No Award Number	91,772	23,670
City of Fresno- HPRP	14.262	HPRP-003	304,000	100,170
County of Fresno- CDBG	14.218	A-10-296	75,000	55,011
County of Fresno- CDBG	14.218	A-10-296	62,544	16,152
County of Fresno- HPRP	14.262	A-09-511	32,000	50,030
Grand Total				\$ 1,204,942

MARJAREE MASON CENTER, INC.

NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2011

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included in the schedule.

Note 2 – Relationship to Federal Financial Reports

Information included in the accompanying Schedule of Federal Awards is in substantial agreement with the information reported in the related financial reports for major programs.



**MORSE WITTWER
SAMPSON, LLP**

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

Christopher B. Morse
Sheryl M. Yardumian
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Robert S. Swanton

To the Board of Directors
Marjaree Mason Center, Inc.
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We have audited the financial statements of Marjaree Mason Center, Inc., a non-profit corporation, as of and for the year ended September 30, 2011, and have issued our report thereon dated December 23, 2011, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The following supplementary information is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic financial statements as a whole.

Morse Wittwer Sampson, LLP

Morse Wittwer Sampson, LLP
Fresno, California
December 23, 2011

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MARJAREE MASON CENTER, INC.

COMBINING SCHEDULE OF REVENUE, SUPPORT, AND EXPENSES

For the Year Ended September 30, 2011

(With Summarized Financial Information for the Year Ended September 30, 2010)

	City/County CDBG	City ESG	City/County HPRP	Fresno Police Department	Housing and Urban Development
Revenues, Gains and Other Support					
Grants and contracts	\$ 71,163	\$ 89,469	\$ 150,200	\$ 98,409	\$ 469,465
Contributions	-	-	-	-	-
Donated services and supplies	-	-	-	-	-
Special events	-	-	-	-	-
Program fees	-	-	-	-	-
Legacies and bequests	-	-	-	-	-
Earned loan forgiveness	-	-	-	-	-
Gain (loss) in fair value of assets	-	-	-	-	-
Interest income	-	-	-	-	-
Total revenues, gains and other support	71,163	89,469	150,200	98,409	469,465
Expenses					
Accounting and legal	250	-	-	-	2,150
Advertising	-	-	-	-	-
Bad debt expense	-	-	-	12	-
Bank charges	-	-	-	-	-
Computer services	-	505	-	-	5,172
Conferences, conventions, and meetings	-	-	220	360	726
Depreciation	-	-	-	-	-
Donated services and supplies	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-
Employee benefits	14,098	-	13,520	16,892	85,649
Equipment rental, repairs and maintenance	1,507	49,303	-	11	37,006
Food	1,000	-	-	-	1,084
Insurance	17	1,365	-	1,241	4,630
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Office expense	214	-	108	114	588
Printing	-	-	-	1	38
Professional fees	-	10	809	291	186
Program supplies	267	-	86,750	-	1,542
Rent	-	-	-	-	29
Salaries	52,219	-	48,793	83,549	306,858
Security	-	1,260	-	-	1,173
Taxes and licenses	-	-	-	-	-
Utilities	1,591	37,026	-	-	22,634
Total expenses	71,163	89,469	150,200	102,471	469,465
Increase in Net Assets	\$ -	\$ -	\$ -	\$(4,062)	\$ -

MARJAREE MASON CENTER, INC.

COMBINING SCHEDULE OF REVENUE, SUPPORT, AND EXPENSES

For the Year Ended September 30, 2011

(With Summarized Financial Information for the Year Ended September 30, 2010)

	Department of Justice	Marriage License Fees	California Emergency Management Agency	California Endowment	First 5 of Fresno County
Revenues, Gains and Other Support					
Grants and contracts	\$ 231,904	\$ -	\$ 424,984	\$ -	\$ 419,239
Contributions	-	125,287	-	-	-
Donated services and supplies	-	-	-	-	-
Special events	-	-	-	-	-
Program fees	-	-	-	-	-
Legacies and bequests	-	-	-	-	-
Earned loan forgiveness	-	-	-	-	-
Gain (loss) in fair value of assets	-	-	-	-	-
Interest income	-	-	-	-	-
Total revenues, gains and other support	231,904	125,287	424,984	-	419,239
Expenses					
Accounting and legal	600	5,282	7,000	-	2,400
Advertising	-	328	-	-	-
Bad debt expense	-	-	-	-	-
Bank charges	-	-	-	-	-
Computer services	-	7,095	3,500	-	4,765
Conferences, conventions, and meetings	10,732	273	188	1,491	-
Depreciation	-	-	-	-	-
Donated services and supplies	-	-	-	-	-
Dues and subscriptions	2,123	40	40	-	105
Employee benefits	28,400	5,278	64,300	5,220	54,019
Equipment rental, repairs and maintenance	3,044	25,496	93,313	271	105,535
Food	-	1,263	3,601	-	2,445
Insurance	2,881	8,676	3,654	-	10,621
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Office expense	2,300	6,100	4,334	50	2,142
Printing	249	7,269	-	-	3,169
Professional fees	38,321	15,787	1,776	10,280	9,783
Program supplies	93	6,837	2,206	-	4,758
Rent	2,391	76	-	1,584	-
Salaries	138,058	22,345	237,366	30,327	182,306
Security	-	377	-	-	430
Taxes and licenses	-	-	-	-	-
Utilities	2,712	4,160	3,706	208	36,761
Total expenses	231,904	116,682	424,984	49,431	419,239
Increase in Net Assets	\$ -	\$ 8,605	\$ -	\$(49,431)	\$ -

MARJAREE MASON CENTER, INC.

COMBINING SCHEDULE OF REVENUE, SUPPORT, AND EXPENSES

For the Year Ended September 30, 2011

(With Summarized Financial Information for the Year Ended September 30, 2010)

	EHAP	Other Grants & Contracts	Total	
			2011	2010
Revenues, Gains and Other Support				
Grants and contracts	\$ -	\$ 130,968	\$ 2,085,801	\$ 1,554,925
Contributions	-	445,610	570,897	1,050,524
Donated services and supplies	-	225,399	225,399	476,393
Special events	-	61,683	61,683	144,023
Program fees	-	281,516	281,516	250,576
Legacies and bequests	-	49,200	49,200	-
Earned loan forgiveness	515,000	-	515,000	-
Gain (loss) in fair value of assets	-	9,835	9,835	52,969
Interest income	-	2,363	2,363	3,921
Total revenues, gains and other support	515,000	1,206,574	3,801,694	3,533,331
Expenses				
Accounting and legal	-	618	18,300	17,800
Advertising	-	1,800	2,128	10,806
Bad debt expense	-	4,155	4,167	1,731
Bank charges	-	220	220	126
Computer Services	-	111	21,148	21,805
Conferences, conventions, and meetings	-	54,704	68,694	52,363
Depreciation	-	158,123	158,123	139,939
Donated services and supplies	-	225,399	225,399	228,101
Dues and subscriptions	-	4,277	6,585	5,470
Employee benefits	-	97,411	384,787	299,006
Equipment rental, repairs and maintenance	-	33,271	348,757	173,478
Food	-	19,003	28,396	36,729
Insurance	-	1,475	34,560	29,250
Interest	15,000	(50)	14,950	67
Miscellaneous	-	842	842	1,462
Office expense	-	23,095	39,045	40,629
Printing	-	22,820	33,546	30,740
Professional fees	-	44,088	121,331	216,325
Program supplies	-	15,497	117,950	67,973
Rent	-	52,430	56,510	43,066
Salaries	-	479,572	1,581,393	1,397,492
Security	-	660	3,900	3,436
Taxes and licenses	-	175	175	175
Utilities	-	11,531	120,329	103,332
Total expenses	15,000	1,251,227	3,391,235	2,921,301
Increase in Net Assets	\$ 500,000	\$(44,653)	\$ 410,459	\$ 612,030