



CLUBHOUSE OF SUFFOLK, INC.

***REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION***

***FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED
DECEMBER 31, 2008)***

**REPORT ON AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2009
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2008)
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CERINI

ASSOCIATES LLP
Certified Public Accountants

Independent Auditors' Report

Board of Directors
Clubhouse of Suffolk, Inc.
Ronkonkoma, New York

We have audited the accompanying statement of financial position of Clubhouse of Suffolk, Inc. as of December 31, 2009 and the related statements of activities and change in net assets and cash flows for the year then ended. These financial statements are the responsibility of Clubhouse of Suffolk, Inc.'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 Clubhouse of Suffolk, Inc.'s December 31, 2008 financial statements and, in our report dated April 29, 2009, 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. 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 Clubhouse of Suffolk, Inc. at December 31, 2009 and the change 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.

Cerini & Associates LLP

May 22, 2010
Bohemia, New York

CLUBHOUSE OF SUFFOLK, INC.

STATEMENTS OF FINANCIAL POSITION
DECEMBER 31,

2009 2008

ASSETS (Note 6)

Current Assets:

Cash and cash equivalents.....	\$ 153,128	\$ 148,045
Contracts and accounts receivable, net (Notes 2 and 12).....	1,703,637	1,994,589
Prepaid expenses and other current assets.....	90,425	85,365
Total Current Assets	1,947,190	2,227,999

Property and equipment, net (Notes 3, 7, and 8).....	3,200,604	3,335,055
Security deposits.....	9,147	9,122
Total Assets	\$ 5,156,941	\$ 5,572,176

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable and accrued expenses.....	\$ 689,290	\$ 566,855
Refundable advances (Note 11).....	869,232	1,078,278
Line of credit (Note 6).....	211,500	306,000
Due to affiliate (Note 13).....	63,252	41,989
Security deposits payable.....	1,650	5,400
Current portion of obligation under capital leases (Note 8).....	15,759	17,120
Total Current Liabilities	1,850,683	2,015,642

Mortgage payable (Note 7).....	900,000	900,000
Obligation under capital leases, long-term portion (Note 8).....	24,701	40,459
Total Liabilities	2,775,384	2,956,101

Commitments and contingencies (Notes 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 and 13)

Net Assets:

Unrestricted.....	2,379,905	2,614,424
Temporarily restricted (Notes 9 and 10).....	1,652	1,651
Total Net Assets	2,381,557	2,616,075
Total Liabilities and Net Assets	\$ 5,156,941	\$ 5,572,176

CLUBHOUSE OF SUFFOLK, INC.

**STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2009
WITH SUMMARIZED COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2008**

	2009			2008
	Unrestricted	Temporarily Restricted	Total	
Revenue:				
Program services (Notes 11 and 12):				
Psychosocial services.....	\$ 22,452	\$ -	\$ 22,452	\$ 20,819
Supported housing services.....	395,877	-	395,877	377,127
Case management services.....	1,863,603	-	1,863,603	1,843,722
New York State Office of Mental Health.....	-	-	-	22,690
Smoking cessation.....	53,576	-	53,576	168,824
Personalized Recovery Oriented Services.....	2,913,757	-	2,913,757	2,690,062
Net assets released from restrictions (Note 10).....	1,400	(1,400)	-	-
Total Program Services Revenue	5,250,665	(1,400)	5,249,265	5,123,244
Other revenue/(expense):				
Contributions.....	6,289	1,401	7,690	15,141
Legislative grant.....	1,000	-	1,000	63,000
Fundraising events.....	62,431	-	62,431	79,091
Direct expenses of fundraising events.....	(50,889)	-	(50,889)	(70,946)
Rental income.....	25,415	-	25,415	37,543
Other.....	6,604	-	6,604	8,421
Net loss on fixed asset disposal.....	(28,757)	-	(28,757)	7,943
Interest income (Note 13).....	1,162	-	1,162	1,629
Total Other Revenue/(Expense), Net	23,255	1,401	24,656	141,822
Total Revenue, Net	5,273,920	1	5,273,921	5,265,066
Expenses:				
Program services:				
Psychosocial services.....	19,707	-	19,707	17,879
Supported housing services.....	377,816	-	377,816	355,729
Case management services.....	1,656,312	-	1,656,312	1,614,356
Adult Home Initiative.....	-	-	-	22,537
Smoking cessation.....	56,160	-	56,160	173,738
Personalized Recovery Oriented Services.....	2,678,050	-	2,678,050	2,381,244
Other programs.....	1,400	-	1,400	1,210
Total Program Services	4,789,445	-	4,789,445	4,566,693
Supporting services:				
Administrative and overhead.....	686,129	-	686,129	659,034
Fundraising.....	-	-	-	57
Rental operations.....	32,865	-	32,865	35,571
Total Supporting Services	718,994	-	718,994	694,662
Total Expenses	5,508,439	-	5,508,439	5,261,355
Change in net assets.....	(234,519)	1	(234,518)	3,711
Prior year recoveries.....	-	-	-	92,779
Net assets, beginning of year (Note 11).....	2,614,424	1,651	2,616,075	2,519,585
Net assets, end of year.....	\$ 2,379,905	\$ 1,652	\$ 2,381,557	\$ 2,616,075

CLUBHOUSE OF SUFFOLK, INC.

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31,**

2009 2008

Cash Flows from Operating Activities:		
Change in net assets.....	\$ (234,518)	\$ 3,711
 <u>Adjustments to reconcile change in net assets</u>		
<u>to net cash provided by/(used in) operating activities:</u>		
Depreciation and amortization.....	179,814	183,541
Net (decrease)/increase in allowance for doubtful accounts.....	(375,943)	217,981
 <u>Changes in operating assets and liabilities:</u>		
<u>(Increase)/decrease in assets:</u>		
Contracts and accounts receivable.....	666,895	(396,574)
Prepaid expenses and other current assets.....	(5,060)	(26,265)
Security deposits.....	(25)	3,736
<u>Increase/(decrease) in liabilities:</u>		
Accounts payable and accrued expenses.....	122,435	137,945
Refundable advances.....	(209,046)	(263,257)
Due to affiliate.....	21,263	(14,643)
Security deposits payable.....	(3,750)	546
Total adjustments	396,583	(156,990)
Net Cash Provided by/(Used in) Operating Activities	162,065	(153,279)
 Cash Flows from Investing Activities:		
Purchase of property and equipment.....	(91,997)	(501,474)
Disposal of property and equipment.....	46,634	394,582
Net Cash Used in Investing Activities	(45,363)	(106,892)
 Cash Flows from Financing Activities:		
Repayments of note payable.....	(2,368,100)	(1,132,881)
Proceeds from note payable.....	2,273,600	1,414,500
Repayments of capital lease obligations.....	(17,119)	(17,721)
Net Cash (Used in)/Provided by Financing Activities	(111,619)	263,898
 Net increase in cash and cash equivalents.....	 5,083	 3,727
Cash and cash equivalents, beginning of year.....	148,045	144,318
Cash and cash equivalents, end of year.....	\$ 153,128	\$ 148,045
 <u>Supplemental Disclosure of Cash Flow Information:</u>		
Cash paid for interest.....	\$ 81,723	\$ 73,584

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

1. Description of Organization and Summary of Significant Accounting Policies

This summary of significant accounting policies of Clubhouse of Suffolk, Inc. (the "Clubhouse") is presented to assist in understanding the Clubhouse's financial statements. The financial statements and notes are representations of the Clubhouse's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Nature of operations - The Clubhouse provides psychosocial and vocational habilitation and rehabilitation services to persons disabled by psychiatric illness, residing in Suffolk County, New York.

Basis of presentation - The financial statements of the Clubhouse have been prepared on the accrual basis.

Revenue Recognition - Revenue received under government grants is restricted as to the use specified in the grant agreement. Grant contracts are generally expended within a one-year cycle. The Clubhouse records grant awards accounted for as exchange transactions as refundable advances until related services are performed, at which time they are recognized as revenue. Fee for service revenue is recognized when service is provided.

Donor imposed restrictions - Clubhouse 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. Temporarily restricted assets expended within the same fiscal year of their receipt are generally reflected as unrestricted net assets. Accordingly, net assets of the Clubhouse, and changes therein, are classified and reported as follows:

Unrestricted net assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets – The Clubhouse reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, 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 and change in net assets as net assets released from restrictions.

The Clubhouse reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how those long-lived assets must be maintained, the Clubhouse reports expirations of donor restrictions when the donated or acquired long-lived assets are in service.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

1. Description of Organization and Summary of Significant Accounting Policies (*continued*)

Property and equipment, and depreciation and amortization - Purchased equipment and leasehold improvements are capitalized at cost when acquired. The Clubhouse's capitalization policy is to capitalize all fixed assets purchases in excess of \$1,000. Depreciation of property and equipment is provided on the straight-line method over the estimated useful lives of the assets. Amortization of leasehold improvements is provided on the straight-line method over the term of the related lease or the estimated useful lives of the improvements, whichever is shorter. Estimated useful lives are as follows:

Buildings and Improvements	40 years
Furniture and Equipment	5 - 15 years
Vehicles	4 - 5 years

Income taxes - The Clubhouse qualifies as a tax exempt not-for-profit organization under Section 501(c)(3) of the Internal Revenue Code, is publicly supported, as described in section 509(a), and qualifies as a not-for-profit organization under the laws of New York State. Accordingly, no provisions for federal or state income taxes are required.

Cash and cash equivalents - For the purposes of the statements of cash flows, the Clubhouse considers all highly liquid debt instruments with a maturity of three months or less at date of purchase, to be cash equivalents.

Functional allocation of expenses - The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and change in net assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

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.

Contracts and accounts receivable - Periodically, the accounts receivable balances are reviewed and evaluated as to their collectibility. An allowance is then set up based on these evaluations. A receivable balance is considered past due once it has not been received by its scheduled due date. At December 31, 2009 and 2008, the allowance for doubtful accounts aggregated approximately \$335,000 and \$711,000, respectively. The Clubhouse closely monitors outstanding balances for all receivables and adheres to a standard set of protocols for collection activities to be undertaken at certain times based upon delinquency status.

Comparative financial information - The financial statements include certain prior-year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

1. Description of Organization and Summary of Significant Accounting Policies (continued)

United States of America. Accordingly, such information should be read in conjunction with the Clubhouse's financial statements for the year ended December 31, 2008, from which the summarized information was derived.

Events occurring after report date – The Clubhouse has evaluated events and transactions that occurred between January 1, 2010 and May 22, 2010, which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements.

2. Contracts and Accounts Receivable

Contracts and accounts receivable by classification are as follows as of December 31,:

	2009	2008
Due from New York State	\$ 50,457	\$ 21,555
Due from Suffolk County	601,142	697,723
Other	1,386,983	1,986,199
Total Contracts and Accounts Receivable	2,038,582	2,705,477
Less Allowance for Doubtful Accounts	(334,945)	(710,888)
Total Contracts and Accounts Receivable, Net	\$ 1,703,637	\$ 1,994,589

3. Property and Equipment, Net

Property and equipment, net of accumulated depreciation, consisted of the following at December 31,:

	2009	2008
Buildings and Improvements	\$ 2,728,369	\$ 2,653,726
Land	680,000	680,000
Furniture and Equipment	863,605	846,251
Vehicles	248,505	370,580
	4,520,479	4,550,557
Less Accumulated Depreciation	(1,319,875)	(1,215,502)
	\$ 3,200,604	\$ 3,335,055

The New York State Office of Mental Health and Suffolk County have the right to reclaim equipment purchased with grant funds if the programs in connection with which they are used are terminated.

4. Pension Plan

The Clubhouse maintains a defined contribution pension plan for its employees that meet certain minimum age and service requirements. Contributions to the pension plan of eligible employees' salaries for the years ending December 31, 2009 and 2008 was 7% in both years. Pension contributions were approximately \$170,850 and \$147,608 for the years ended December 31, 2009 and 2008, respectively.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

4. Pension Plan (continued)

The Clubhouse also maintains a tax-deferred annuity plan under Section 403(b) of the Internal Revenue Code. This plan is funded by voluntary employee contributions only.

5. Lease Commitments

The Clubhouse leases housing units for its supported housing program, under agreements with terms that expire at various dates through December 31, 2010. These agreements require monthly payments ranging from \$1,345 to \$4,592. The facilities are used to provide housing for members under the supported housing program. Rent expense for these apartments approximated \$247,000 and \$215,000 for the years ended December 31, 2009 and 2008, respectively.

6. Line of Credit

The Clubhouse has a bank line of credit of \$600,000 with interest payable at the bank's prime lending rate plus 1% (4.25% at December 31, 2009). The line is secured by substantially all assets of the Clubhouse. There was an outstanding balance under this line of credit agreement at December 31, 2009 of \$211,500. Interest expense for the years ended December 31, 2009 and 2008 was approximately \$12,000 and \$3,800, respectively.

In August 2009, the Clubhouse entered into a non-revolving line of credit in the amount of \$150,000, with interest payable at the bank's prime lending rate plus 1% (interest rate floor of 5%), to fund capital improvement projects. Upon completion, anticipated in December 2010, the outstanding obligation will be converted to a term note with monthly payments of principal and interest, interest calculated at a rate equal to the five years U.S. Treasury Securities Rate plus 2.5% (interest rate floor of 6.75%), until December 2015. No amounts were outstanding against this note as of December 31, 2009.

7. Mortgage Payable

In November 2004, the Clubhouse entered into a mortgage agreement in the amount of \$700,000 related to the purchase of its Riverhead facility located at 1380 Roanoke Avenue, Riverhead. The original mortgage required interest only, monthly payments calculated at a rate of 6.60%, until November 19, 2007. In February 2007 Clubhouse borrowed an additional \$200,000 against this mortgage. The mortgage maturity date was extended two years at a rate of 7.00%. In December 2009, the mortgage maturity date was further extended one year at a rate of 6.5%. The mortgage is secured by the property at 1380 Roanoke Avenue, which had a net book value of approximately \$1.45 million and \$1.5 million at December 31, 2009 and 2008, respectively. Interest expense for the years ended December 31, 2009 and 2008 was approximately \$63,000 and \$63,000, respectively.

8. Obligation Under Capital Leases

At December 31, 2009, the Clubhouse was obligated under two capital lease agreements for various assets. The leases charge interest at annual rates ranging from 6.14% to 8.05% and require monthly principal and interest payments ranging from \$330 to \$1,410. The leases expire between April 2010 and October 2011. The net book value of all assets held under capital leases at

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

8. Obligation Under Capital Leases (continued)

December 31, 2009 and 2008 was approximately \$40,460 and \$57,600, respectively. Interest expense related to capital leases for the years ended December 31, 2009 and 2008 was approximately \$3,750 and \$5,100, respectively.

The future minimum lease payments required in accordance with the lease agreements are as follows for the years ending December 31,:

2010	\$	17,640
2011		25,207
Total Future Minimum Lease Payments		42,847
Lease Amount Representing Interest	(2,387)
Present Value of Future Minimum Lease Payments	\$	40,460

9. Temporarily Restricted Net Assets

Temporarily restricted net assets at both December 31, 2009 and 2008 represent contributed amounts which are required to be used to provide scholarships to qualifying individuals for the development and/or enhancement of educational or artistic interests.

10. Net Assets Released From Restrictions

During 2009 and 2008, net assets were released from donor restriction by satisfying the restricted purpose as stipulated by the donor, as described in Note 9.

11. Government Funding and Possible Rate Adjustments

Substantial funding of programs is provided to the Clubhouse by state and local government agencies. Continuation of such funding is dependent on budgetary allocations from such agencies. In addition, reimbursements under contracts are subject to audit by various agencies on a regular basis. Liabilities, if any, resulting from these audits are not presently determinable. Changes in rates resulting from audit adjustments or rate appeals are reflected in the operations of the Clubhouse when such rates are determined or can be reasonably estimated.

In January 2009, New York State Office of Mental Health contacted Clubhouse requesting Excess Medicaid Revenue earnings of \$22,772 and \$70,007 generated in the IPRT program in 2004 and 2005, respectively, be returned. Clubhouse had applied these excess revenues when earned to cover unfunded deficits in other Mental Health Programs. In April 2010, Clubhouse was informed that the request to allow the use of Excess Medicaid Revenue earnings to support unfunded deficits in other programs was approved. Accordingly, the liability established and reported as a prior period adjustment at December 31, 2007 was reversed as of December 31, 2008.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

12. Concentration of Credit Risk

Financial instruments that potentially subject the Clubhouse to concentrations of credit risk consist principally of accounts receivable from government agencies and client fees (see Note 2).

13. Due to Affiliate

Amounts due to Clubhouse Collective, an affiliated entity, represent advances on closing costs and rents payable at December 31, 2009 and 2008. Rental expense, paid to Clubhouse Collective, of approximately \$137,000 was recognized during the year ended December 31, 2009. The Clubhouse has guaranteed an aggregate of \$940,000 of Clubhouse Collective's debt, scheduled to be repaid in monthly principal installments until June 2018 and October 2030 by Clubhouse Collective. Interest has been calculated at rates of 5.95% and 6.47%, respectively, for each of Clubhouse Collective's debt arrangements.

Independent Auditors' Report on Supplementary Information

Board of Directors
Clubhouse of Suffolk, Inc.
Ronkonkoma, New York

Our report on our audit of the basic financial statements of Clubhouse of Suffolk, Inc. for the year ended December 31, 2009 appears on Page 1. We conducted our audit in accordance with auditing standards generally accepted in the United States of America for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying statement of functional expenses is presented for the purpose of additional analysis 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.

Cerini & Associates LLP

Bohemia, New York
May 22, 2010

STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED DECEMBER 31, 2009
 WITH SUMMARIZED COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 2008

	Supported				Case				Supporting Services				2008	
	Housing Services	Drop In Center	Management Services	Smoking Cessation	PROS		Other Programs	Total Program Services	Administrative and Overhead	Fundraising Operations	Rental Operations	Total Supporting Services		Total
					Ronkomkoma	Riverhead								
Salaries	\$ 63,904	\$ 13,694	\$ 999,719	\$ 16,425	\$ 978,141	\$ 442,053	\$ -	\$ 2,513,996	\$ 357,879	\$ -	\$ -	\$ 357,879	\$ 2,871,815	2,590,302
Payroll taxes	6,833	2,212	106,725	2,082	89,498	41,082	-	248,432	31,369	-	-	31,369	279,801	263,807
Employee benefits	13,026	578	160,741	2,524	156,660	74,655	-	408,184	83,109	-	-	83,109	491,293	397,948
Total salaries and related expenses	83,763	16,484	1,267,185	21,031	1,224,299	557,790	-	3,170,552	472,357	-	-	472,357	3,642,909	3,252,057
Rent - housing	247,346	-	-	-	-	-	-	247,346	-	-	-	-	247,346	215,382
Utilities - facilities	347	-	10,805	-	39,327	19,896	-	70,375	6,452	-	6,896	13,348	83,723	84,121
Utilities - housing	24,212	-	-	-	-	-	-	24,212	-	-	-	-	24,212	21,721
Repairs and maintenance - housing	7,574	-	-	-	-	-	-	7,574	-	-	-	-	7,574	22,748
Repairs and maintenance	(993)	-	9,523	-	54,093	21,177	-	83,800	8,518	-	6,174	14,692	98,492	96,413
Insurance	4,333	306	16,214	549	19,654	9,150	-	50,206	23,581	-	810	24,391	74,597	73,110
Telephone	1,188	-	41,779	-	26,776	8,766	-	78,509	11,686	-	-	11,686	90,195	81,105
Printing	-	-	1,745	3,843	4,512	1,971	-	12,071	893	-	-	893	12,964	19,657
Supplies and educational materials	4,183	17	17,879	284	24,207	13,429	-	59,999	20,761	-	-	20,761	80,760	96,609
Postage	8	-	23	182	2,545	1,357	-	4,115	3,313	-	-	3,313	7,428	12,042
Training	60	-	2,907	555	10,697	3,687	-	17,906	1,820	-	-	1,820	19,726	23,412
Travel	1,577	-	26,714	1,486	2,114	2,975	-	34,866	7,977	-	-	7,977	42,843	54,231
Auto expense	-	-	9,388	-	13,841	6,435	-	29,664	2,825	-	-	2,825	32,489	41,797
Food	103	2,749	2,198	-	50,214	33,562	-	88,826	1,348	-	-	1,348	90,174	102,795
Social	383	150	9,917	874	14,579	3,956	-	29,859	6,524	-	-	6,524	36,383	30,411
Dues and subscriptions	116	-	2,305	937	2,255	1,041	-	6,654	4,162	-	-	4,162	10,816	9,711
Outside services - administrative	933	-	27,280	-	29,212	21,849	-	79,274	13,319	-	-	13,319	92,593	66,087
Outside services - program	-	-	11,635	24,028	156,492	99,187	-	291,342	-	-	-	-	291,342	293,158
Public relations	-	-	-	-	-	113	-	113	2,296	-	-	2,296	2,409	19,798
Professional fees	-	-	331	1,500	400	529	-	2,760	36,450	-	137	36,587	39,347	30,755
Interest - line of credit	-	-	-	-	-	-	-	-	12,014	-	-	12,014	12,014	3,810
Interest - other	30	-	18,511	-	1,160	33,892	-	53,593	5,548	-	11,703	17,251	70,844	69,774
Bad debts	-	-	87	-	36,522	13,747	-	50,356	-	-	-	-	50,356	219,336
Depreciation and amortization	2,473	1	33,824	891	61,771	48,687	-	147,647	25,022	-	7,145	32,167	179,814	183,541
Scholarships	-	-	-	-	-	-	1,400	1,400	-	-	-	-	1,400	1,200
Service dollars	-	-	146,062	-	-	-	-	146,062	-	-	-	-	146,062	117,942
Other	180	-	-	-	132	52	-	364	19,263	-	-	19,263	19,627	18,632
Total Expenses	\$ 377,816	\$ 19,707	\$ 1,656,312	\$ 56,160	\$ 1,774,802	\$ 903,248	\$ 1,400	\$ 4,789,445	\$ 686,129	\$ -	\$ 32,865	\$ 718,994	\$ 5,508,439	\$ 5,261,355

See accountants' report on supplementary information.