

**FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.  
Monroe, Louisiana**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 1997**

**UNRESTRICTED NET ASSETS****Support and Revenue:**

## Support:

Contributions	\$476
Interest income	14
Fund-raising	478
Total support	<u>968</u>

## Revenue:

Federal grant reimbursements	53,890
State grant reimbursements	31,197
Other reimbursements	10,874
Total revenue	<u>96,061</u>
Total support and revenue	<u>97,029</u>

**Expenses**

## Program services - community and family support and training:

Louisiana Developmental Disabilities Council (LDC)	24,766
Louisiana Developmental Disabilities Council (LACAN)	5,850
Louisiana Department of Education (DOE)	6,145
Children's Special Health Services (CSHS)	18,907
Office for Children with Developmental Disabilities (OCDD)	28,333
Office for Children with Developmental Disabilities - Parent Facilitator (PF)	5,600
Post-Adoptive Family Resource Center (PAFRC)	5,448
Louisiana Assistive Technology Access Network (LATAN)	681
Total program services	<u>80,742</u>

## Support services:

General and administrative	448
Fund-raising	1,896
Total support services	<u>2,344</u>
Total expenses	<u>83,186</u>

**INCREASE IN NET ASSETS**

8,798

**NET ASSETS AT BEGINNING OF YEAR**13,513**NET ASSETS AT END OF YEAR**\$22,311

The accompanying notes are an integral part of this statement.

FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.  
Monroe, Louisiana

STATEMENT OF FINANCIAL POSITION  
June 30, 1993

## ASSETS

Current assets:	
Cash	\$2,269
Due from grantor	<u>43,812</u>
 TOTAL ASSETS	 <u>\$46,081</u>

## LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$23,519
Payroll & withholdings payable	1,967
Due to grantor	325
Deferred revenue	<u>481</u>
Total liabilities	<u>25,812</u>
Unrestricted net assets	<u>20,271</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$46,081</u>

The accompanying notes are an integral part of this statement.

## FINANCIAL STATEMENTS

FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.  
Monroe, Louisiana  
Independent Auditor's Report,  
June 30, 1987

subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued reports dated February 6, 1988, on my consideration of the Families Helping Families of Northeast Louisiana, Inc.'s internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.



West Monroe, Louisiana  
February 6, 1988

## Independent Auditor's Report

### FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC., Monroe, Louisiana

I have audited the accompanying statement of financial position of Families Helping Families of Northeast Louisiana, Inc., as of June 30, 1997, and the related statements of activities, functional expenses, and cash flows for the year then ended, as listed in the table of contents. These financial statements are the responsibility of Families Helping Families of Northeast Louisiana, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations* and the Single Audit Act Amendments of 1996. Those standards and OMB A-133 require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of Families Helping Families of Northeast Louisiana, Inc., as of June 30, 1997, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was performed for the purpose of forming an opinion on the financial statements of Families Helping Families of Northeast Louisiana, Inc., taken as a whole. The supplemental information listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements. Such information has been

FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.  
Monroe, Louisiana

Financial Statements  
As of and for the Year Ended  
June 30, 1997  
With Supplemental Information Schedule

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It shall be the duty of the  
comptroller to receive and  
keep such reports and  
make a copy of each.

**FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.  
Morse, Louisiana**

**Financial Statements  
As of and for the Year Ended  
June 30, 1997**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the Auditor, or reviewed, sent to and stored by, and is a public document. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: MAR 04 1998





## FAMILIES HELPING FAMILIES OF NORTHEAST LOUISIANA, INC.



February 6, 1998

Families Helping Families of Northeast Louisiana, Inc. respectfully submits the following corrective action plan for the year ended June 30, 1997.

Audit Period: July 1, 1996 - June 30, 1997

The findings from the February 6, 1998 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers in the schedule. Section A of the schedule, Summary of Audit Results, does not include findings and is not addressed.

### B. FINDINGS - FINANCIAL STATEMENT AUDIT

#### REPORTABLE CONDITION

##### 97-1 Violation of Audit Requirement

**Recommendation:** In the future, the Families Helping Families of Northeast Louisiana, Inc. should ensure that they have an annual audit in a timely manner to comply with requirements of the Department of Health and Human Services.

**Action to be taken:** Families Helping Families of Northeast Louisiana, Inc. will have an annual audit completed within 6 months of the close of the fiscal year for the year ending June 30, 1998 and all years thereafter.

### C. FINDINGS - FEDERAL AWARD PROGRAMS AUDIT

None

Sincerely,

Alicia L. Banks  
Executive Director



FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.  
Monroe, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1997

There were no audit findings reported in the audit for the two years ended June 30, 1996.

FRANCO BELFONTE, MEMBER OF  
 CONGRESS FROM LOUISIANA, INC.  
 Metairie, Louisiana

Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 1997

FEDERAL AGENCY AND FEDERAL ORIGINATING AGENCY TITLE	CFDA NUMBER	FEDERAL FUNDS NUMBER	ACTIVITIES PERFORMED UNDER CFDA NUMBER	AMOUNT OF FEDERAL AWARDS	PERCENTAGE OF FEDERAL FUNDS	AMOUNT OF FEDERAL AWARDS
<b>UNITED STATES DEPARTMENT          OF HEALTH AND HUMAN SERVICES</b>						
Developmental Disabilities Basic Support and Advocacy Grants - Funded through Louisiana State Planning Council on Developmental Disabilities	93.055	93-798911 93-0777	114,778 484	124,916 5,138	100.000 4.176	130,054 1,281
Total (Single State Department of Health and Human Services)			114,778	124,916	100.000	131,335
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>						
Handicapped Basic Grants - Funded through Louisiana Department of Education	84.017	95-0344 95-07190	1,264 2028	3,092	100.000	3,092
Total (United States Department of Education)			1,264	3,092	100.000	3,092
<b>OTHER FEDERAL FINANCIAL ASSISTANCE</b>						
Funded through Louisiana Department of Public and Elementary (Office of Public Health)	6.6	95-30435	4,185	8,657	100.000	8,657
Total (Federal Financial Assistance)			4,185	8,657	100.000	8,657
			<u>120,827</u>	<u>136,665</u>		<u>143,084</u>

1. The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.

**FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.  
Monroe, Louisiana**

*Schedule of Findings and Questioned Costs (Continued)  
For the Year Ended June 30, 1997*

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**95-1. Violation of Audit Requirement**

**Finding:** Families Helping Families of Northeast Louisiana, Inc. did not have its audit completed in a timely manner. Louisiana Revised Statute 24:513 (A)(5)(a) requires that the audit be completed within six months of the close of the agency's fiscal year. In the past, Families Helping Families of Northeast Louisiana, Inc. has had a biennial audit which was approved by the Department of Health and Human Services and the Louisiana Legislative Auditor's Office. However, the Department of Health and Human Services notified Families Helping Families of Northeast Louisiana, Inc. in December of 1997 that they now require an annual audit. The date of the notification was such that the audit could not be completed by the December 31, 1997 deadline.

**Recommendation:** In the future, the Families Helping Families of Northeast Louisiana, Inc. should ensure that they have an annual audit in a timely manner to comply with requirements of the Department of Health and Human Services.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL  
AWARD PROGRAMS AUDIT**

None

(Continued)

FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.,  
Monroe, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Families Helping Families of Northeast Louisiana, Inc.
2. A reportable condition relating to the audit of the financial statements is reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting. The reportable condition was not considered a material weakness.
3. No instances of noncompliance material to the financial statements of Families Helping Families of Northeast Louisiana, Inc. were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to U.S. Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for the Families Helping Families of Northeast Louisiana, Inc. expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for Families Helping Families of Northeast Louisiana, Inc. is reported.
7. The Developmental Disabilities Basic Support and Advocacy Grant was tested as a major program.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Families Helping Families of Northeast Louisiana, Inc., was not determined to be a low-risk matter.

FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.,  
Homer, Louisiana

Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major  
Program and Internal Control Over Compliance, etc.  
June 30, 1997

**Internal Control Over Compliance**

The management of Families Helping Families of Northeast Louisiana, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Families Helping Families of Northeast Louisiana, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the board of directors of Families Helping Families of Northeast Louisiana, Inc., management of the organization, and interested state and federal agency agencies and pass-through entities. This is not intended to limit the distribution of this report, which is a matter of public record.



Wesl Monroe, Louisiana  
February 6, 1998

**Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major Program  
and Internal Control Over Compliance**

**FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.**

**Monroe, Louisiana**

**Compliance**

I have audited the compliance of the Families Helping Families of Northeast Louisiana, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 1997. Families Helping Families of Northeast Louisiana, Inc.'s major federal program is 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 its major federal program is the responsibility of the Families Helping Families of Northeast Louisiana, Inc. My responsibility is to express an opinion on the Families Helping Families of Northeast Louisiana, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; 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, Audit of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about 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 Families Helping Families of Northeast Louisiana, Inc.'s compliance with these requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Families Helping Families of Northeast Louisiana, Inc.'s compliance with these requirements.

In my opinion, Families Helping Families of Northeast Louisiana, Inc., complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1997. The results of my auditing procedures disclosed no instances of noncompliance with these requirements that are required to be reported in accordance with OMB Circular A-133.

FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.

Monroe, Louisiana

Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 1997

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe the reportable condition described above is not a material weakness.

This report is intended for the information of the board of directors of Families Helping Families of Northeast Louisiana, Inc., management of the organization, and interest state and federal awarding agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
February 6, 1998

**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

BOARD OF DIRECTORS  
FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.  
Monroe, Louisiana

I have audited the general purpose financial statements of Families Helping Families of Northeast Louisiana, Inc., as of and for the year ended June 30, 1997, and have issued my report thereon dated February 6, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Families Helping Families of Northeast Louisiana, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting, that, in my judgment, could adversely affect Families Helping Families of Northeast Louisiana, Inc.'s ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 97-1.



**Independent Auditor's Reports  
on Compliance with  
Laws, Regulations, Contracts, and Grants,  
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are prepared in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.**  
Monroe, Louisiana  
Notes to the Financial Statements

**G. INCOME TAX STATUS**

Families Helping Families of Northeast Louisiana, Inc., is exempt from federal income taxes under Section 501 (c)(13) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

**2. DUE FROM GRANTOR**

A summary of amounts due from grantor at June 30, 1997, follows:

Louisiana Developmental Disabilities Council (DD)	\$3,655
Louisiana Developmental Disabilities Council (LACANS)	1,561
Louisiana Department of Education (DOE)	6,145
Children's Special Health Services (CSHS)	811
Office for Children with Developmental Disabilities (OCDD)	24,553
Office for Children with Developmental Disabilities - Parent Facilitator (PF)	3,580
Foster/Adoptive Family Resource Center (FAFRC)	<u>3,728</u>
Total	<u>\$43,812</u>

**3. LITIGATION AND CLAIMS**

At June 30, 1997, Families Helping Families of Northeast Louisiana, Inc., is not involved in any litigation nor aware of any unasserted claims.

FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.  
Monroe, Louisiana  
Notes to the Financial Statements

C. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. SUPPORT AND REVENUE

Families Helping Families of Northeast Louisiana, Inc., receives approximately 99% of its support and revenue through the reimbursement of expenses under federal, state and local grant agreements. Revenue is recognized when the expenses have been incurred. In order to receive funding, the organization must comply with the contract provisions.

E. FURNITURE AND EQUIPMENT

Furniture and equipment of the organization is not capitalized because title to the assets, which are purchased with resources from federal grants, reverts to the grantor. The full cost of the asset is charged as an expense in the year of purchase. The organization does maintain a listing of property and equipment purchased with federal grant funds.

F. CASH

At June 30, 1997, Families Helping Families of Northeast Louisiana, Inc., has cash (bank balances) totaling \$2,269 as follows:

Checking account	\$2,255
Savings account	<u>14</u>
Total	<u>\$2,269</u>

Cash (bank balances) at June 30, 1997, are fully secured by federal deposit insurance.

**FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.**  
Monroe, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**  
As of and for the Year Ended June 30, 1997

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Families Helping Families of Northeast Louisiana, Inc., is a nonprofit organization whose purpose is to serve individuals with disabilities and their families in Region VIII of Northeast Louisiana by providing information and referrals on available services, parent to parent support and education and training. The organization is governed by a five member board.

**A. FINANCIAL STATEMENT PRESENTATION**

In 1995, Families Helping Families of Northeast Louisiana, Inc., elected to adopt Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, Families Helping Families of Northeast Louisiana, Inc., 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 based upon the existence or absence of donor-imposed restrictions. In addition, Families Helping Families of Northeast Louisiana, Inc., is required to present a statement of cash flows. As permitted by this new statement, Families Helping Families of Northeast Louisiana, Inc., has discontinued its use of fund accounting and has, accordingly, reclassified its financial statements to present the three classes of net assets required.

**B. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement focus applied. The accompanying financial statements are prepared on the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

FAMILIES HELPING FAMILIES OF  
NORTHEAST LOUISIANA, INC.  
Monroe, Louisiana

STATEMENT OF CASH FLOWS  
For the Year Ended June 30, 1997

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Increase in net assets	\$6,750
Adjustments to reconcile increase in net assets to net cash provided (used) by operating activities:	
(Increase) in operating assets:	
Due from grantor	(17,000)
Increase (decrease) in operating liabilities:	
Accounts payable	9,640
Taxes payable	700
Due to grantor	375
Deferred revenue	<u>800</u>
Net cash provided (used) by operating activities	(1,735)
<b>CASH AT BEGINNING OF YEAR</b>	<u>6,000</u>
<b>CASH AT END OF YEAR</b>	<u>\$4,265</u>

The accompanying notes are an integral part of this statement.

TABLE B HELPS: TABLES SET  
 NORTHEAST ILLINOIS, INC.  
 Morris, Louisiana

STATEMENT OF PROGRAM EXPENSES  
 For the Year Ended June 30, 1997

	PROGRAM SERVICES						TOTAL PROGRAM SERVICES	SUPPORT SERVICES	TOTAL EXPENSES
	DE	LACAM	FOR	CTER	USCIB	PR			
Salaries	16,248	\$11,471	\$18,228	\$1,297	\$1,297	\$1,297	157,246	157,246	173,741
Payroll tax expense	511	876	1,297				2,782		2,782
Materials, supplies, and equipment	8,305	587	927	2,782	1,797	2,948	11,548	31,460	49,336
Rent and utilities	1,801			4,418			6,301		6,301
Travel	1,089			458			1,490		1,490
Postage and telephone	2,928		563	1,292			4,884		4,884
Professional services	819	1,845					1,940		1,940
Insurance	190		796	596	212		1,705		1,705
Accounting and audit	1,971						1,971		1,971
Other expenses	495	\$1,657	1,511	295	81	561	18,875	448	11,214
Total expenses	\$34,738	\$24,337	\$34,347	\$14,983	\$14,974	\$21,800	\$177,241	\$15,408	\$200,051

The accompanying notes are an integral part of this statement.