

ESPERANZA COMMUNITY SERVICES

**FINANCIAL STATEMENTS
AS OF JUNE 30, 2011 AND 2010**

TOGETHER WITH AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Esperanza Community Services:

We have audited the accompanying statement of financial position of Esperanza Community Services (the Organization) as of June 30, 2011 and 2010, and the related statements of activities, cash flows and functional expenses for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Esperanza Community Services as of June 30, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental information is presented for purposes 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.

Dugan + Lopatka

DUGAN & LOPATKA

Wheaton, Illinois
October 17, 2011

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ESPERANZA COMMUNITY SERVICES
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2011 AND 2010

ASSETS

	<u>2011</u>	<u>2010</u>
CURRENT ASSETS:		
Cash and cash equivalents - Unrestricted	\$ 506,842	\$ 157,808
- Temporarily restricted	17,862	17,618
Program service fees receivable	1,310,919	883,115
Other receivables	47,284	29,880
Investments	95,412	317,336
Prepaid expenses	<u>19,066</u>	<u>20,113</u>
Total current assets	<u>1,997,385</u>	<u>1,425,870</u>
PROPERTY AND EQUIPMENT		
Buildings and land	1,753,314	1,753,314
Building improvements	1,307,601	1,259,812
Furniture and fixtures	290,849	286,867
Vehicles	41,699	41,699
Equipment	<u>169,319</u>	<u>142,131</u>
Total property and equipment	3,562,782	3,483,823
Less - Accumulated depreciation	<u>1,991,284</u>	<u>1,885,440</u>
Net property and equipment	<u>1,571,498</u>	<u>1,598,383</u>
	<u><u>\$ 3,568,883</u></u>	<u><u>\$ 3,024,253</u></u>

The accompanying notes are an integral part of this statement.

LIABILITIES AND NET ASSETS

	<u>2011</u>	<u>2010</u>
CURRENT LIABILITIES:		
Line of credit	\$ 1,095,000	\$ 530,000
Note payable, current maturities	53,273	50,078
Accounts payable and accrued expenses	<u>242,411</u>	<u>298,554</u>
Total current liabilities	1,390,684	878,632
LONG TERM LIABILITIES:		
Note payable, net of current maturities	<u>484,805</u>	<u>539,099</u>
Total liabilities	<u>1,875,489</u>	<u>1,417,731</u>
COMMITMENTS		
NET ASSETS:		
Unrestricted	1,675,532	1,588,904
Temporarily restricted	<u>17,862</u>	<u>17,618</u>
Total net assets	<u>1,693,394</u>	<u>1,606,522</u>
	<u>\$ 3,568,883</u>	<u>\$ 3,024,253</u>

ESPERANZA COMMUNITY SERVICES
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

	2011		2010			
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
PUBLIC SUPPORT AND REVENUE:						
Contributions -						
United Way	\$ 38,533	\$ -	\$ 38,533	\$ 62,616	\$ -	\$ 62,616
Other contributions	153,037	46,000	199,037	247,740	47,530	295,270
Fees and grants from governmental agencies -						
Illinois Department of Human Services -	1,465,952	-	1,465,952	1,428,423	-	1,428,423
Fees for service	-	-	-	118,625	-	118,625
Grants						
Other revenues -						
Program service fees	1,634,398	-	1,634,398	1,725,589	-	1,725,589
Food programs	13,499	-	13,499	16,201	-	16,201
Realized and unrealized gain	1,322	-	1,322	1,497	-	1,497
Interest and dividends	1,450	-	1,450	5,317	-	5,317
Other revenues	34,133	-	34,133	36,192	-	36,192
Net assets released from restrictions	45,756	(45,756)	-	69,912	(69,912)	-
Total public support and revenue	3,388,080	244	3,388,324	3,712,112	(22,382)	3,689,730
FUNCTIONAL EXPENSES:						
Program services	2,691,910	-	2,691,910	2,884,411	-	2,884,411
Management and general	559,841	-	559,841	689,331	-	689,331
Fundraising	49,701	-	49,701	41,647	-	41,647
Total functional expenses	3,301,452	-	3,301,452	3,615,389	-	3,615,389
Change in unrestricted net assets	86,628	244	86,872	96,723	(22,382)	74,341
NET ASSETS, Beginning of year	1,588,904	17,618	1,606,522	1,492,181	40,000	1,532,181
NET ASSETS, End of year	<u>\$ 1,675,532</u>	<u>\$ 17,862</u>	<u>\$ 1,693,394</u>	<u>\$ 1,588,904</u>	<u>\$ 17,618</u>	<u>\$ 1,606,522</u>

The accompanying notes are an integral part of this statement.

ESPERANZA COMMUNITY SERVICES
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in total net assets	\$ 86,872	\$ 74,341
Adjustments to reconcile change in total net assets to net cash (used in) operating activities:		
Depreciation	105,844	108,822
Realized and unrealized (gain) on investments	(1,322)	(1,497)
Change in assets and liabilities:		
(Increase) in program service fees receivable	(427,804)	(436,261)
Decrease in grants receivable	-	30,000
(Increase) in other receivables	(17,404)	(20,415)
(Increase) decrease in prepaid expenses	1,047	(573)
Increase (decrease) in accounts payable and accrued expenses	<u>(56,143)</u>	<u>182,643</u>
Net cash (used in) operating activities	<u>(308,910)</u>	<u>(62,940)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(78,959)	(14,945)
Purchase of investments	-	(135,265)
Sales of investments	<u>223,246</u>	<u>130,000</u>
Net cash provided by (used in) investing activities	<u>144,287</u>	<u>(20,210)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Line-of-credit net borrowings	565,000	98,000
Principal payments on notes payable	<u>(51,099)</u>	<u>(47,970)</u>
Net cash provided by financing activities	<u>513,901</u>	<u>50,030</u>
CHANGE IN CASH AND CASH EQUIVALENTS	349,278	(33,120)
CASH AND CASH EQUIVALENTS, Beginning of year	<u>175,426</u>	<u>208,546</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 524,704</u>	<u>\$ 175,426</u>
SUPPLEMENTAL DISCLOSURES:		
Interest paid	<u>\$ 82,090</u>	<u>\$ 71,912</u>

The accompanying notes are an integral part of this statement.

ESPERANZA COMMUNITY SERVICES
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2011.

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
FUNCTIONAL EXPENSES:				
Salaries and wages	\$ 1,670,892	\$ 313,404	\$ 19,439	\$ 2,003,735
Health and retirement benefits	224,189	25,496	-	249,685
Payroll taxes	112,459	21,898	1,358	135,715
Worker's compensation	52,749	5,986	-	58,735
Other employee benefits	50,300	12,032	-	62,332
Program consultants	31,980	550	2,051	34,581
Professional fees	15,246	93,414	-	108,660
Rent	102,033	7,041	3,920	112,994
Supplies	73,330	9,685	18,237	101,252
Occupancy	123,490	(22,934)	296	100,852
Local transportation	70,553	7,008	12	77,573
Interest	25,443	51,888	1	77,332
Telephone	13,576	1,878	-	15,454
Postage and printing	1,415	8,531	2,707	12,653
Conferences	7,223	-	-	7,223
Subscriptions and dues	1,843	2,017	-	3,860
Insurance	12,945	4,093	662	17,700
Miscellaneous	3,206	11,048	1,018	15,272
Depreciation	99,038	6,806	-	105,844
	<u>\$ 2,691,910</u>	<u>\$ 559,841</u>	<u>\$ 49,701</u>	<u>\$ 3,301,452</u>
Total functional expenses	<u>\$ 2,691,910</u>	<u>\$ 559,841</u>	<u>\$ 49,701</u>	<u>\$ 3,301,452</u>

The accompanying notes are an integral part of this statement.

ESPERANZA COMMUNITY SERVICES
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2010

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
FUNCTIONAL EXPENSES:				
Salaries and wages	\$ 1,769,785	\$ 358,649	\$ 17,353	\$ 2,145,787
Health and retirement benefits	208,702	24,724	-	233,426
Payroll taxes	127,760	26,546	1,203	155,509
Workers' compensation	74,571	17,467	-	92,038
Other employee benefits	45,330	8,475	-	53,805
Program consultants	106,978	7,003	976	114,957
Professional fees	3,298	68,133	-	71,431
Rent	87,447	8,445	3,037	98,929
Supplies	81,164	11,543	15,902	108,609
Occupancy	125,667	51,049	200	176,916
Local transportation	68,241	7,719	451	76,411
Interest	28,475	49,315	-	77,790
Telephone	24,656	3,295	-	27,951
Postage and printing	1,818	7,409	1,810	11,037
Conferences	4,329	695	-	5,024
Subscriptions and dues	2,713	3,677	-	6,390
Insurance	15,527	13,267	204	28,998
Miscellaneous	12,555	8,493	511	21,559
Depreciation	95,395	13,427	-	108,822
	<u>\$ 2,884,411</u>	<u>\$ 689,331</u>	<u>\$ 41,647</u>	<u>\$ 3,615,389</u>
Total functional expenses	<u>\$ 2,884,411</u>	<u>\$ 689,331</u>	<u>\$ 41,647</u>	<u>\$ 3,615,389</u>

The accompanying notes are an integral part of this statement.

ESPERANZA COMMUNITY SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Esperanza Community Services (the Organization) is an Illinois not-for-profit corporation supported by government grants, private donations and fund-raising activities. Its purpose is to provide education, recreation, and other support services for moderately to severely developmentally disabled children and adults.

The following program and supporting services are included in the accompanying financial statements:

Esperanza School:

Esperanza School is a private, therapeutic school serving students with disabilities between the ages of 5 and 21. The School's mission is to provide the instruction and services needed by students with disabilities to become as productive and independent as possible in school, family and community life.

Community Integrated Living Arrangement (CILA):

The CILA program of Esperanza Community Services seeks to offer residential services in a safe environment that reflects the choices of the people who live in the CILAs. The program provides residents with training toward independence in daily living, economic self-sufficiency, and community integration.

Coleridge Adult Training Program:

The Coleridge Adult Training Program serves adults with developmental disabilities, ages 21 and older. The program trains adults with developmental disabilities to learn how to make decisions, develop their skills, and move towards greater independence.

Client and Family Support Program (CFSP):

The CFSP serves individuals of all ages with all levels of developmental disabilities who live at home in the Chicago area. The purpose of CFSP is to assist people with developmental disabilities to live in the community with family members and to find and connect participants with resources and trainings.

The Arts:

The goal is to empower students and trainees with disabilities to tap into their self-expression and creativity and to increase their community involvement and relationship building skills.

The financial statements were available to be issued on October 17, 2011, with subsequent events being evaluated through this date.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Accounting Method -

The accounting records are maintained on the accrual basis which recognizes revenues as they are earned and expenses as they are incurred.

Basis of Presentation -

Financial statement presentation follows the recommendations of the Accounting Standards Codification (ASC) for *Financial Statements of Not-for-Profit Organizations*. Under the ASC, the Organization is required to report information regarding its financial position and activities according to three classes of net assets, which are unrestricted, temporarily restricted and permanently restricted net assets.

Cash and Cash Equivalents -

Cash and cash equivalents are defined as currency on hand, in demand deposits and short-term highly liquid investments readily convertible to cash with a maturity of less than three months when acquired.

Credit Risk -

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist principally of cash. The Organization places its cash and deposits with high credit quality financial institutions; however, deposits may exceed the federally insured limits.

Other Receivables -

Other receivables represent pledges and unconditional promises to give from various donors.

Program Service Fees Receivable -

Program service fees receivable represent fees for service due to the Organization from governmental agencies and schools. These receivables were reviewed at year end and amounts deemed uncollectible were written off.

Investments -

Investments are recorded at fair market value.

Property and Equipment -

Property and equipment are carried at original cost or fair market value at date of receipt for donated assets less accumulated depreciation. The Organization follows the practice of capitalizing all expenditures for fixed assets in excess of \$500. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, ranging from 5 to 31.5 years.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Unrestricted and Restricted Support and Revenue -

All contributions, including unconditional promises to give, are considered to be available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

Gifts of property and equipment are reported 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 long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Use of Estimates -

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

Income Taxes -

The Organization has been determined by the Internal Revenue Service to be exempt from income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income tax has been established.

The Organization files income tax returns in the U.S. federal jurisdiction and Illinois. With few exceptions, the Organization is no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for years before 2007. The Organization does not expect a material net change in unrecognized tax benefits in the next twelve months.

Expense Allocations -

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(2) INVESTMENTS:

The market value of investments at June 30, 2011 and 2010 are as follows:

	<u>2011</u>	<u>2010</u>
Common stocks	\$ -	\$ 16,106
Corporate bonds	-	200,000
Certificates of deposits	95,412	94,711
Cash and cash equivalents	<u>-</u>	<u>6,519</u>
Total investments	<u>\$ 95,412</u>	<u>\$ 317,336</u>

(3) COMMITMENTS AND CONTINGENCIES:

Leases -

The Organization has operating lease agreements with unrelated parties for equipment, vehicles and offices, which expire at various dates through July, 2014. Also, the Organization has some month-to-month leases that are reflected in the lease expense. Lease expense was \$112,994 and \$98,929 for 2011 and 2010, respectively.

Minimum lease payments are as follows:

<u>Year ending</u> <u>December 31,</u>	
2012	\$ 42,205
2013	17,295
2014	7,069
2015	589

Federal and State Grants -

The Organization receives significant financial assistance from several federal, state and local government agencies in the form of grants. Program revenue in excess of program expenses is typically subject to recapture under various provisions. Additionally, the disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability to the Organization.

(4) NOTES PAYABLE:

Notes payable at June 30, 2011 and 2010 are as follows:

	<u>2011</u>	<u>2010</u>
Payable to a bank, in monthly installments of:		
\$1,603 principal and interest, bearing interest at 6.25%, due in April, 2013 and secured by property.	\$ 159,795	\$ 168,596
\$1,579 principal and interest, bearing interest at 6.25%, due in May, 2013 and secured by property.	105,835	117,660
\$1,103 principal and interest, bearing interest at 6.25%, due in May, 2013 and secured by property.	73,946	82,208
\$1,307 principal and interest, bearing interest at 6.25%, due in May, 2013 and secured by property.	87,436	97,238
\$1,657 principal and interest, bearing interest at 6.25%, due in May, 2013 and secured by property.	<u>111,066</u>	<u>123,475</u>
	538,078	589,177
Less – Current portion	<u>53,273</u>	<u>50,078</u>
Long – term portion	<u>\$ 484,805</u>	<u>\$ 539,099</u>

Future maturities of notes payable are as follows:

Year ending <u>June 30,</u>	
2012	\$ 53,273
2013	<u>484,805</u>
	<u>\$ 538,078</u>

(5) LINE OF CREDIT:

The Organization has a \$1,300,000 line of credit from a bank maturing on December 31, 2011, with variable interest, secured by substantially all assets not otherwise secured, bears interest at the London Interbank Offered Rate (.19% as of June 30, 2011) plus 325 points with a minimum interest rate at 5.5%. The outstanding balance at June 30, 2011 and 2010 was \$1,095,000 and \$530,000, respectively.

(5) LINE OF CREDIT: (Continued)

The Organization must have net assets greater than \$1.4 million at year end with a minimum increase of net assets by \$1,000 each year. At June 30, 2011, the Organization met the covenant. The Organization has pledged their certificate of deposit of \$95,412 against the line of credit.

(6) EMPLOYEE RETIREMENT PLAN:

The Organization provides a 403(b) retirement plan to its full-time employees with two or more years of service. The Organization will match 100% of the first \$900 to \$2,100 based on years of service. Contributions to the retirement plan were \$29,902 and \$33,410 for the years ended June 30, 2011 and 2010, respectively.

(7) FAIR VALUE MEASUREMENTS:

The Accounting Standards Codification for *Fair Value Measurement* established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1:

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2:

Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3:

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

(7) FAIR VALUE MEASUREMENTS: (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value.

Common Stocks, Corporate Bonds and U.S. Government Securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual Funds: Valued at the net asset value (NAV) of shares held by the Organization at year end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Fair values of assets measured on a recurring basis at June 30, 2010 are as follows:

<u>Description</u>	<u>Assets at Fair Value as of June 30, 2010</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 16,106	\$ -	\$ -	\$ 16,106
Corporate bonds	200,000	-	-	200,000
	<u>\$ 216,106</u>	<u>\$ -</u>	<u>\$ -</u>	216,106
Certificates of deposit				94,711
Cash and cash equivalents				<u>6,519</u>
Total				<u>\$ 317,336</u>

(8) CONCENTRATION:

Approximately 43% and 42% of the Organization's funding for years ended June 30, 2011 and 2010, respectively, was provided by grants from the Illinois Department of Human Services.

ESPERANZA COMMUNITY SERVICES
ALLOCATED SCHEDULE OF SUPPORT AND REVENUE AND EXPENSES
UNRESTRICTED NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011

	Total Agency	Administrative and other	Esperanza School	DHS Funded Programs	DHS Funded Programs					Behavior Intervention	
					CILA	Coleridge	Client/Family	Total			
Fees for service:											
Illinois Department of Human Services	\$ 1,465,952	\$ -	\$ -	\$ 1,465,952	\$ 574,965	\$ 718,778	\$ 152,368	\$ 19,841			
Local Board of Education	1,634,398	-	1,634,398	-	-	-	-	-			
	3,100,350	-	1,634,398	1,465,952	574,965	718,778	152,368	19,841			
Grants:											
Illinois Department of Human Services -	-	-	-	-	-	-	-	-			
Contributions:											
United Way	38,533	-	38,533	-	-	-	-	-			
Unrestricted	199,037	38,220	(97,880)	258,697	139,532	101,193	-	17,972			
Investment income	2,772	2,731	-	41	41	-	-	-			
	240,342	40,951	(59,347)	258,738	139,573	101,193	-	17,972			
Other support and revenue:											
Other revenue	34,133	-	50	34,083	78	29,540	4,465	-			
Food programs	13,499	-	13,499	-	-	-	-	-			
	47,632	-	13,549	34,083	78	29,540	4,465	-			
Total support and revenue	\$ 3,388,324	\$ 40,951	\$ 1,588,600	\$ 1,758,773	\$ 714,616	\$ 849,511	\$ 156,833	\$ 37,813			

ESPERANZA COMMUNITY SERVICES
ALLOCATED SCHEDULE OF SUPPORT AND REVENUE AND EXPENSES
UNRESTRICTED NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011

	DHS Funded Programs							
	Total							
	Total Agency	Administrative and other	Esperanza School	DHS Funded Programs	CILA	Coleridge	Client/Family	Behavior Intervention
Salaries, wages, consultants and related expenses:								
Salaries and wages	\$ 2,003,735	\$ -	\$ 947,397	\$ 1,056,338	\$ 453,960	\$ 474,766	\$ 112,104	\$ 15,508
Health and retirement benefits	249,685	-	127,472	122,213	41,912	63,450	16,691	160
Payroll taxes	135,715	-	64,418	71,297	31,041	31,998	7,496	762
Workers' compensation	58,735	-	26,828	31,907	12,898	15,261	3,483	265
Other employee benefits	62,332	-	34,509	27,823	14,853	12,001	969	-
Program consultants	34,581	-	21,085	13,496	7,821	4,143	29	1,503
Professional fees	108,660	-	53,176	55,484	23,023	26,462	5,286	713
	<u>2,653,443</u>	<u>-</u>	<u>1,274,885</u>	<u>1,378,558</u>	<u>585,508</u>	<u>628,081</u>	<u>146,058</u>	<u>18,911</u>
Consumable supplies:								
Office supplies	26,201	-	10,417	15,784	10,543	4,086	1,007	148
Recreation and crafts	21,568	-	2,942	18,626	13,556	5,070	-	-
Educational materials	11,044	-	1,100	9,944	399	9,545	-	-
Food and beverages	38,106	-	8,619	29,487	19,260	9,565	580	82
Medical and sanitary supplies	3,972	-	1,841	2,131	2,083	44	4	-
Kitchen supplies	361	-	97	264	14	250	-	-
	<u>101,252</u>	<u>-</u>	<u>25,016</u>	<u>76,236</u>	<u>45,855</u>	<u>28,560</u>	<u>1,591</u>	<u>230</u>
Occupancy:								
Rent	112,994	-	29,171	83,823	32,863	47,383	3,504	73
Property/building insurance	11,354	-	4,954	6,400	2,669	3,240	485	6
Utilities	61,454	-	23,860	37,594	13,320	22,511	1,730	33
Janitorial and other maintenance	62,338	-	32,495	29,843	7,771	19,592	2,447	33
Real estate taxes	(34,379)	-	(15,526)	(18,853)	(7,938)	(8,877)	(1,822)	(216)
Equipment maintenance and other	85	-	85	-	-	-	-	-
	<u>\$ 213,846</u>	<u>\$ -</u>	<u>\$ 75,039</u>	<u>\$ 138,807</u>	<u>\$ 48,685</u>	<u>\$ 83,849</u>	<u>\$ 6,344</u>	<u>\$ (71)</u>

ESPERANZA COMMUNITY SERVICES
ALLOCATED SCHEDULE OF SUPPORT AND REVENUE AND EXPENSES
UNRESTRICTED NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011

	Total Agency	DHS Funded Programs							Behavior Intervention	
		Administrative and other	Esperanza School	Total DHS Funded Programs	CILA	Colridge	Client/Family			
Local transportation:										
Vehicle operation and insurance costs	\$ 70,142	\$ -	\$ 6,360	\$ 63,782	\$ 17,064	\$ 40,480	\$ 6,195	\$ 43		
Client transportation	5,579	-	2,053	3,526	400	3,126	-	-		
Other staff transportation	1,852	-	1,092	760	74	251	435	-		
	<u>77,573</u>	<u>-</u>	<u>9,505</u>	<u>68,068</u>	<u>17,538</u>	<u>43,857</u>	<u>6,630</u>	<u>43</u>		
Interest	<u>77,332</u>	<u>-</u>	<u>30,551</u>	<u>46,781</u>	<u>25,333</u>	<u>16,879</u>	<u>4,242</u>	<u>327</u>		
Miscellaneous:										
Telephone	15,454	-	2,048	13,406	2,879	8,275	2,240	12		
Postage and shipping	12,653	-	4,801	7,852	2,182	5,042	536	92		
Conferences, conventions and meetings	7,223	-	5,567	1,656	299	759	598	-		
Subscriptions and dues	3,860	-	2,644	1,216	502	520	181	13		
Insurance	17,700	-	7,883	9,817	4,210	4,743	839	25		
Miscellaneous	15,272	-	4,666	10,606	3,888	5,459	1,105	154		
	<u>72,162</u>	<u>-</u>	<u>27,609</u>	<u>44,553</u>	<u>13,960</u>	<u>24,798</u>	<u>5,499</u>	<u>296</u>		
Total expenses before depreciation	<u>3,195,608</u>	<u>-</u>	<u>1,442,605</u>	<u>1,753,003</u>	<u>736,879</u>	<u>826,024</u>	<u>170,364</u>	<u>19,736</u>		
Depreciation:										
Equipment	25,701	-	16,194	9,507	3,561	5,215	718	13		
Building and improvements	80,143	-	30,223	49,920	22,791	22,890	4,210	29		
	<u>105,844</u>	<u>-</u>	<u>46,417</u>	<u>59,427</u>	<u>26,352</u>	<u>28,105</u>	<u>4,928</u>	<u>42</u>		
Total expenses	<u>\$ 3,301,452</u>	<u>\$ -</u>	<u>\$ 1,489,022</u>	<u>\$ 1,812,430</u>	<u>\$ 763,231</u>	<u>\$ 854,129</u>	<u>\$ 175,292</u>	<u>\$ 19,778</u>		