

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
FINANCIAL STATEMENTS
SEPTEMBER 30, 2013



Leaf & Cole, LLP
Certified Public Accountants

**SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

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Independent Auditor's Report

To the Board of Directors
San Diego County Medical Society Foundation
5575 Ruffin Road, Suite 250
San Diego, California 92123

Report on the Financial Statements

We have audited the accompanying financial statements of San Diego County Medical Society Foundation, which comprise the statement of financial position as of September 30, 2013, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of San Diego County Medical Society Foundation as of September 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited San Diego County Medical Society Foundation's 2012 financial statements, and our report dated February 14, 2013, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedule of functional expenses for the year ended September 30, 2013 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The summarized comparative information for the year ended September 30, 2012 included in the supplementary schedule of functional expenses for the year ended September 30, 2013 has been derived from San Diego County Medical Society Foundation's 2012 financial statements and in our report dated February 14, 2013, we expressed our opinion that the information was fairly stated in all material respects in relation to the financial statements as a whole.

Leaf & Cole LLP

San Diego, California
February 12, 2014

**SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2013
(WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012)**

ASSETS

	<u>2013</u>	<u>2012</u>
<u>Assets:</u> (Notes 1, 2, 3 and 4)		
Cash and cash equivalents	\$ 96,677	\$ 54,920
Investments	482,243	635,033
Accounts receivable	2,585	786
Grants and contracts receivable	157,429	114,455
Notes receivable, net	<u>-</u>	<u>2,721</u>
TOTAL ASSETS	\$ <u>738,934</u>	\$ <u>807,915</u>

LIABILITIES AND NET ASSETS

<u>Liabilities:</u> (Notes 1 and 5)		
Accounts payable and accrued expenses	\$ 59,201	\$ 82,505
Deferred grants and contracts revenue	251,194	80,675
Custodial funds	32,349	-
Total Liabilities	<u>342,744</u>	<u>163,180</u>
<u>Commitment</u> (Note 7)		
<u>Net Assets:</u> (Notes 1 and 6)		
Unrestricted	312,774	388,709
Temporarily restricted	83,416	256,026
Total Net Assets	<u>396,190</u>	<u>644,735</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>738,934</u>	\$ <u>807,915</u>

The accompanying notes are an integral part of the financial statements.

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2012)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2013</u>	<u>Total 2012</u>
<u>Support and Revenues:</u>				
Contract income	\$ 272,685	\$ -	\$ 272,685	\$ 270,163
Grant revenue	191,579	-	191,579	462,645
Contributions	109,995	61,589	171,584	94,094
Special events	131,745	-	131,745	111,315
Other income	-	26,502	26,502	-
Investment income (loss)	(26,432)	(18,216)	(44,648)	10,981
Net assets released from restrictions	242,485	(242,485)	-	-
Total Support and Revenues	<u>922,057</u>	<u>(172,610)</u>	<u>749,447</u>	<u>949,198</u>
<u>Expenses:</u>				
Program Services	<u>847,938</u>	<u>-</u>	<u>847,938</u>	<u>868,000</u>
Supporting Services:				
Management and general	32,882	-	32,882	35,287
Fundraising	61,328	-	61,328	46,671
Total Supporting Services	<u>94,210</u>	<u>-</u>	<u>94,210</u>	<u>81,958</u>
Total Program and Supporting Services Expenses	942,148	-	942,148	949,958
Special Event Expenses	<u>55,844</u>	<u>-</u>	<u>55,844</u>	<u>82,701</u>
Total Expenses	<u>997,992</u>	<u>-</u>	<u>997,992</u>	<u>1,032,659</u>
Change in Net Assets	(75,935)	(172,610)	(248,545)	(83,461)
Net Assets At Beginning of Year	388,709	256,026	644,735	728,196
NET ASSETS AT END OF YEAR	<u>\$ 312,774</u>	<u>\$ 83,416</u>	<u>\$ 396,190</u>	<u>\$ 644,735</u>

The accompanying notes are an integral part of the financial statements.

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2013
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2012)

	<u>2013</u>	<u>2012</u>
<u>Cash Flows From Operating Activities:</u>		
Change in net assets	\$ (248,545)	\$ (83,461)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Realized and unrealized losses (gains) on investments	44,648	(10,981)
(Increase) Decrease in:		
Accounts receivable	(1,799)	(43)
Grants and contracts receivable	(42,974)	66,539
Contributions receivable	-	40,000
Increase (Decrease) in:		
Accounts payable and accrued expenses	(23,304)	48,013
Deferred grants and contracts revenue	170,519	(120,143)
Net Cash Used in Operating Activities	<u>(101,455)</u>	<u>(60,076)</u>
 <u>Cash Flows From Investing Activities:</u>		
Investment sales, net	108,142	-
Notes receivable, net	2,721	24,557
Net Cash Provided by Investing Activities	<u>110,863</u>	<u>24,557</u>
 <u>Cash Flows From Financing Activities:</u>		
Custodial funds	32,349	-
Net Cash Provided by Financing Activities	<u>32,349</u>	<u>-</u>
 Change in Cash and Cash Equivalents	41,757	(35,519)
 Cash and Cash Equivalents at Beginning of Year	<u>54,920</u>	<u>90,439</u>
 CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 96,677</u></u>	<u><u>\$ 54,920</u></u>

The accompanying notes are an integral part of the financial statements.

**SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013
(WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012)**

Note 1 - Organization and Significant Accounting Policies:

Organization

The San Diego County Medical Society Foundation (the “Foundation”) is a California Nonprofit Organization. The Foundation’s mission is to build a healthier San Diego by addressing unmet healthcare needs for all patients and physicians through education, innovation, and service. The Foundation was formed as a separate not-for-profit corporation by the leadership of the San Diego County Medical Society (“SDCMS”) in 2004 to facilitate volunteerism on the part of SDCMS members, and SDCMS remains committed to the success of the Foundation, as demonstrated through donated services annually.

The Foundation’s programs consist of the following initiatives:

Access to Care

The Foundation is in support of local organizations that provide direct care to the neediest of our community. By recruiting physicians who wish to donate their services, helping to connect the needy to low-cost specialty care, the Foundation is committed to playing an active role in solving this community-wide problem. The Foundation recruited over 625 physicians who provided donated services directly to local organizations totaling \$1,675,114 and \$1,816,686 for the years ended September 30, 2013 and 2012, respectively.

Medical Student Support

By expanding the original mission of the organization, the Foundation provides scholarships to medical students and new residents serving in San Diego County. Additional support to the students includes:

- Expanded support of Student Legislative Day, where students participate with physicians from around California learning about legislative impact on healthcare policy and interacting with legislators in Sacramento.
- Opportunities to attend Surgery Day activities and observe operating room procedures.

These programs are developed to sensitize students to the needs of the San Diego community and to promote physician retention in San Diego after graduation and residency.

Retired Physicians Society

The Foundation is convening retired physicians living in the San Diego community who are interested in continuing to use their talents and skills in a voluntary capacity. At quarterly meetings, members have an opportunity to network with a variety of community organizations that would value and utilize their knowledge and wisdom. They will learn about current issues in medical practice and current public policy concerns facing our community. The goal is to provide opportunities for retired physicians to connect with, become involved with, participant in, and offer leadership to organizations that serve the healthcare needs of the underserved in our community.

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013
(WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012)

Note 1 - Organization and Significant Accounting Policies: (Continued)

Significant Accounting Policies

Method of Accounting

The financial statements of the Foundation have been prepared on the accrual basis of accounting, which is in accordance with accounting principles generally accepted in the United States of American (GAAP) and, accordingly, reflect all significant receivables, payables, and other liabilities.

Financial Statement Presentation

The financial statements present information regarding the financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

- Unrestricted net assets – Net assets not subject to donor imposed stipulations
- Temporarily restricted net assets – Net assets subject to donor imposed stipulations that will be met by actions of the Foundation and/or the passage of time. When a donor stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.
- Permanently restricted net assets – Net assets subject to donor imposed stipulations requiring that they be maintained permanently by the Foundation. The income from these assets is available for either general operations or specific programs as specified by the donor.

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.

Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value and enhance disclosure requirements for fair value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

- Level 1 inputs are quoted prices in active markets for identical investments that the investment manager has the ability to access at the measurement date.

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013
(WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012)

Note 1 - Organization and Significant Accounting Policies: (Continued)

Significant Accounting Policies (Continued)

Fair Value Measurements (Continued)

- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investment.

San Diego County Medical Society Foundation's statement of financial position includes the following financial instruments that are required to be measured at fair value on a recurring basis:

- Investments in mutual funds are considered Level 1 assets and are reported at fair value based on quoted prices in active markets for identical assets at the measurement date.
- Investments in mortgage funds are considered Level 3 assets which represents an approximation of the discounted future cash flow based on the fair value of the underlying assets.

Risks and Uncertainties

The Foundation invests in various types of investment securities which are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the statement of financial position.

Allowance for Doubtful Accounts

Management has established an allowance for uncollectible notes receivable based on historical experience and management's evaluation of outstanding notes receivable. The allowance for uncollectible notes receivable totaled \$-0- and \$27,539 at September 30, 2013 and 2012, respectively. Bad debt expense totaled \$-0- and \$22,877 for the years ended September 30, 2013 and 2012, respectively, and is included in grants and scholarships expense in the supplementary schedule of functional expenses. The loss incurred for the year ended September 30, 2012 related to original loans made to three medical students that were determined to be potentially uncollectible, but were subsequently collected during 2013 and are included in other income.

Contributions

Contributions are recognized when the donor makes a promise to give to the Foundation that is in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013
(WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012)

Note 1 - Organization and Significant Accounting Policies: (Continued)

Significant Accounting Policies (Continued)

Compensated Absences

Accumulated unpaid vacation totaling \$19,030 and \$11,858 at September 30, 2013 and 2012, respectively, is accrued when incurred and included in accounts payable and accrued expenses.

Grant and Contract Revenue

Grant and contract revenue is recognized in the period in which the related work is performed in accordance with the terms of the grant or contract. A receivable is recorded when revenue earned under a grant or contract exceeds the cash received. Deferred grant and contract revenue is recorded when cash received under a grant or contract exceeds the revenue earned. Grants and contracts receivable totaled \$157,429 and \$114,455 at September 30, 2013 and 2012, respectively. Deferred grants and contracts revenue totaled \$251,194 and \$80,675 at September 30, 2013 and 2012, respectively.

Donated Services, Rent, Telephone and Other Support Services

The Foundation received contributed personnel services, rent, telephone and other support services totaling \$49,992 and \$49,993 for the years ended September 30, 2013 and 2012, respectively, which have been reflected in the financial statements as unrestricted contribution revenue and supporting services and fundraising expenses.

Allocated Expenses

Expenses by function have been allocated amount program and supporting services classifications on the basis of internal records and estimates made by the Foundation's management.

Income Taxes

The Foundation is a nonprofit organization and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. The Foundation believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The Foundation is not a private foundation.

The Foundation's Return of Organization Exempt from Income Tax for the years ended September 30, 2013, 2012, 2011 and 2010 are subject to examination by the Internal Revenue Service and State taxing authorities, generally three to four years after the returns were filed.

Concentration of Credit Risk

The Foundation maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Foundation has not experienced any losses in such accounts. The Foundation believes it is not exposed to any significant credit risk on cash and cash equivalents.

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013
(WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012)

Note 1 - Organization and Significant Accounting Policies: (Continued)

Significant Accounting Policies (Continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Foundation considers all investment instruments purchased with a maturity of three months or less to be cash equivalents.

Comparative Totals for September 30, 2012

The 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 generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended September 30, 2012, from which the summarized information was derived.

Subsequent Events

In preparing these financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through February 12, 2014, the date the financial statements were available to be issued.

Note 2 - Fair Value Measurements:

The following table summarizes assets measured at fair value by classification within the fair value hierarchy as of September 30:

	2013			Balance as of September 30, 2013
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Mutual funds:				
Balanced funds	\$ 21,831	\$ -	\$ -	\$ 21,831
Growth funds	20,648	-	-	20,648
Fixed income funds	215,934	-	-	215,934
Value funds	23,362	-	-	23,362
Mortgage fund	-	-	200,468	200,468
	<u>\$ 281,775</u>	<u>\$ -</u>	<u>\$ 200,468</u>	<u>\$ 482,243</u>

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013
(WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012)

Note 2 - Fair Value Measurements: (Continued)

	2012			Balance as of September 30, 2012
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Mutual funds:				
Balanced funds	\$ 18,808	\$ -	\$ -	\$ 18,808
Growth funds	16,883	-	-	16,883
Fixed income funds	300,204	-	-	300,204
Value funds	19,519	-	-	19,519
Mortgage fund	-	-	279,619	279,619
	<u>\$ 355,414</u>	<u>\$ -</u>	<u>\$ 279,619</u>	<u>\$ 635,033</u>

The reconciliation for financial instruments measured at fair value on a recurring basis using significant unobservable inputs (Level 3) is as follows for the years ended September 30:

	<u>2013</u>	<u>2012</u>
Balance, beginning of year	\$ 279,619	\$ 291,091
Realized and unrealized loss	(55,924)	-
Distributions	(23,227)	(11,472)
Balance, end of year	<u>\$ 200,468</u>	<u>\$ 279,619</u>

Note 3 - Investments:

The Foundation's investments consist of the following at September 30:

	<u>2013</u>	<u>2012</u>
Mutual funds	\$ 281,775	\$ 355,414
Mortgage fund	200,468	279,619
Total Investments	<u>\$ 482,243</u>	<u>\$ 635,033</u>

The following schedule summarizes the investment return and its classification in the statement of activities for the years ended September 30:

	2013			2012 Total
	Unrestricted	Temporarily Restricted	Total	
Realized and unrealized gains (losses) on investments	\$ (26,432)	\$ (18,216)	\$ (44,648)	\$ 10,981
Investment Income (Loss)	<u>\$ (26,432)</u>	<u>\$ (18,216)</u>	<u>\$ (44,648)</u>	<u>\$ 10,981</u>

SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013
(WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 2012)

Note 4 - Notes Receivable:

Notes receivable to medical students for student loans bear interest at 4% to 7%. However, effective in 2011, the Foundation has forgiven interest on all outstanding notes. Interest begins accruing from the first to occur (i) date of graduation with a degree in medicine, or an advanced graduate degree in the medical field or (ii) date the borrower ceases to be a full-time medical student (“cessation date”). Payment of principal and interest are deferred for up to twelve (12) months from graduation date or six (6) months after borrower’s cessation date. The notes receivable totaled \$-0- and \$2,721 (net of allowance for uncollectible accounts of \$27,539) at September 30, 2013 and 2012, respectively.

Note 5 - Custodial Funds:

The Foundation acts as the fiscal agent for an organization. As the fiscal agent, the Foundation holds the unspent funds of the organization and reports this as a liability in the statement of financial position. The liability included in custodial funds totaled \$32,349 and \$-0- at September 30, 2013 and 2012, respectively.

Note 6 - Temporarily Restricted Net Assets:

Temporarily restricted net assets are available for the following purposes at September 30:

	<u>2013</u>	<u>2012</u>
Simon/Hertzka	\$ 45,937	\$ 65,839
Gynecological Society	37,390	-
Kaiser Surgery Day	89	-
Amper	-	190,187
Total Temporarily Restricted Net Assets	<u>\$ 83,416</u>	<u>\$ 256,026</u>

Net assets in the amount of \$242,485 were released from donor restrictions for the year ended September 30, 2013, by incurring expenses satisfying the purpose or time restrictions specified by donors.

Note 7 - Commitment:

The Foundation reimburses the San Diego County Medical Society for rent for shared space according to the agreement on shared costs. Rent expense consisted of the following for the years ended September 30:

	<u>2013</u>	<u>2012</u>
Rent paid	\$ 39,388	\$ 31,226
Rent received in-kind	21,660	21,661
Total Occupancy Expense	<u>\$ 61,048</u>	<u>\$ 52,887</u>

**SAN DIEGO COUNTY MEDICAL SOCIETY FOUNDATION
SUPPLEMENTARY SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2013
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 2012)**

	Supporting Services				2013 <u>Total</u>	2012 <u>Total</u>
	<u>Program</u>	<u>Fundraising</u>	<u>Management and General</u>	<u>Total Supporting Services</u>		
<u>Personnel Costs:</u>						
Salaries	\$ 400,998	\$ 35,108	\$ 19,047	\$ 54,155	\$ 455,153	\$ 349,931
Employee benefits and payroll tax	<u>72,143</u>	<u>6,250</u>	<u>4,097</u>	<u>10,347</u>	<u>82,490</u>	<u>76,386</u>
Total Personnel Costs	<u>473,141</u>	<u>41,358</u>	<u>23,144</u>	<u>64,502</u>	<u>537,643</u>	<u>426,317</u>
<u>Other Expenses:</u>						
Medical services	100,508	-	-	-	100,508	175,623
Outside services and consulting	86,500	1,400	-	1,400	87,900	102,078
Occupancy	55,388	2,387	3,273	5,660	61,048	52,887
Office expenses	42,179	1,091	3,481	4,572	46,751	76,276
Employee training and other	12,691	62	103	165	12,856	7,093
Technology	10,488	640	447	1,087	11,575	8,987
Printing	8,476	2,704	244	2,948	11,424	19,849
Supplies	9,576	815	393	1,208	10,784	12,909
Professional fees	9,843	105	74	179	10,022	6,739
Travel	8,568	671	17	688	9,256	8,602
Grants and scholarships	8,040	-	-	-	8,040	28,057
Recruitment	3,741	2,550	303	2,853	6,594	1,195
Meetings and conferences	4,409	838	867	1,705	6,114	6,128
Postage	3,840	1,809	173	1,982	5,822	6,875
Fundraising expense	1,222	4,559	-	4,559	5,781	3,878
Webhost	3,464	154	123	277	3,741	2,370
Dues and subscriptions	2,319	185	155	340	2,659	925
Insurance	2,372	-	-	-	2,372	2,547
Miscellaneous	<u>1,173</u>	<u>-</u>	<u>85</u>	<u>85</u>	<u>1,258</u>	<u>623</u>
Total Other Expenses	<u>374,797</u>	<u>19,970</u>	<u>9,738</u>	<u>29,708</u>	<u>404,505</u>	<u>523,641</u>
TOTAL PROGRAM AND SUPPORTING SERVICES EXPENSES						
	<u>\$ 847,938</u>	<u>\$ 61,328</u>	<u>\$ 32,882</u>	<u>\$ 94,210</u>	<u>\$ 942,148</u>	<u>\$ 949,958</u>