

ALIVE!, INC.

FINANCIAL STATEMENTS

JUNE 30, 2012 AND 2011



**Halt Buzas &
Powell, LTD**

CERTIFIED PUBLIC ACCOUNTANTS • MANAGEMENT CONSULTANTS

TABLE OF CONTENTS

Independent auditors' report	1
Statements of financial position.....	2
Statements of activities and changes in net assets.....	3 - 4
Statements of cash flows.....	5
Notes to financial statements.....	6 - 15
Supplemental information	
Schedules of functional expenses.....	16 - 17



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
ALIVE!, Inc.
Alexandria, VA

We have audited the accompanying statement of financial position of ALIVE!, Inc. (ALIVE!) as of June 30, 2012 and the related statements of activities and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of ALIVE!'s management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of ALIVE! as of June 30, 2011, were audited by other auditors, whose report dated May 31, 2012 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 ALIVE! as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedule of functional expenses 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 information for the year ended June 30, 2011 was subjected to auditing procedures applied in the audit of the financial statements by other auditors, whose report dated May 31, 2012 indicated that such information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Halt, Buzas & Powell, Ltd.

Alexandria, Virginia
January 10, 2013

ALIVE!, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 846,806	\$ 846,356
Investments	120,098	202,324
Accounts receivable	13,247	17,971
Contributions receivable	28,755	38,317
Inventory	8,730	9,177
Prepaid expenses	<u>15,462</u>	<u>12,562</u>
Total current assets	1,033,098	1,126,707
Property and equipment, net	<u>437,777</u>	<u>459,840</u>
Total assets	<u>\$ 1,470,875</u>	<u>\$ 1,586,547</u>
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable and accrued expenses	\$ 49,385	\$ 49,293
Liability related to residents of ALIVE!	8,147	4,219
Deferred revenue	<u>2,713</u>	<u>4,821</u>
Total current liabilities	<u>60,245</u>	<u>58,333</u>
Net assets:		
Unrestricted	1,404,855	1,493,214
Temporarily restricted	<u>5,775</u>	<u>35,000</u>
Total net assets	<u>1,410,630</u>	<u>1,528,214</u>
Total liabilities and net assets	<u>\$ 1,470,875</u>	<u>\$ 1,586,547</u>

See accompanying notes to financial statements.

ALIVE!, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues:			
Contributions	\$ 353,441	\$ -	\$ 353,441
United Way	70,359	7,550	77,909
Government reimbursements	346,708	-	346,708
In-kind contributions	540,137	-	540,137
Foundation grants	191,939	7,000	198,939
Program service fees	69,376	-	69,376
Special event:			
Proceeds	62,649	-	62,649
Direct donor benefits	(37,916)	-	(37,916)
Investment income	5,318	-	5,318
Net assets released from restrictions:			
Satisfaction of program restrictions	<u>43,775</u>	<u>(43,775)</u>	<u>-</u>
Total revenues	<u>1,645,786</u>	<u>(29,225)</u>	<u>1,616,561</u>
Expenses:			
Program services:			
Family Emergency	897,916	-	897,916
Child Development Center	594,947	-	594,947
ALIVE! House	<u>108,863</u>	<u>-</u>	<u>108,863</u>
Total program services	<u>1,601,726</u>	<u>-</u>	<u>1,601,726</u>
Support services:			
General and administrative expenses	103,807	-	103,807
Fundraising expenses	<u>28,612</u>	<u>-</u>	<u>28,612</u>
Total support services	<u>132,419</u>	<u>-</u>	<u>132,419</u>
Total expenses	<u>1,734,145</u>	<u>-</u>	<u>1,734,145</u>
Decrease in net assets	(88,359)	(29,225)	(117,584)
Net assets, beginning of year	<u>1,493,214</u>	<u>35,000</u>	<u>1,528,214</u>
Net assets, end of year	<u>\$ 1,404,855</u>	<u>\$ 5,775</u>	<u>\$ 1,410,630</u>

See accompanying notes to financial statements.

ALIVE!, INC.
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues:			
Contributions	\$ 981,873	\$ -	\$ 981,873
United Way	46,387	15,000	61,387
Government reimbursements	294,034	20,000	314,034
In-kind contributions	638,321	-	638,321
Foundation grants	241,698	-	241,698
Program service fees	84,629	-	84,629
Special event:			
Proceeds	41,482	-	41,482
Direct donor benefits	(18,929)	-	(18,929)
Investment income	9,446	-	9,446
Net assets released from restrictions:			
Satisfaction of program restrictions	<u>56,244</u>	<u>(56,244)</u>	<u>-</u>
Total revenues	<u>2,375,185</u>	<u>(21,244)</u>	<u>2,353,941</u>
Expenses:			
Program services:			
Family Emergency	1,034,461	-	1,034,461
Child Development Center	541,237	-	541,237
ALIVE! House	<u>109,316</u>	<u>-</u>	<u>109,316</u>
Total program services	<u>1,685,014</u>	<u>-</u>	<u>1,685,014</u>
Support services:			
General and administrative expenses	142,096	-	142,096
Fundraising expenses	<u>31,088</u>	<u>-</u>	<u>31,088</u>
Total support services	<u>173,184</u>	<u>-</u>	<u>173,184</u>
Total expenses	<u>1,858,198</u>	<u>-</u>	<u>1,858,198</u>
Increase (decrease) in net assets	516,987	(21,244)	495,743
Net assets, beginning of year	<u>976,227</u>	<u>56,244</u>	<u>1,032,471</u>
Net assets, end of year	<u>\$ 1,493,214</u>	<u>\$ 35,000</u>	<u>\$ 1,528,214</u>

See accompanying notes to financial statements.

ALIVE!, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Cash flows from operating activities:		
(Decrease) increase in net assets	\$ <u>(117,584)</u>	\$ <u>495,743</u>
Adjustments to reconcile (decrease) increase in net assets to net cash (used in) provided by operating activities:		
Depreciation	22,063	25,610
Unrealized gain on investments	(2,101)	(3,660)
Donated securities	(5,678)	(8,290)
Decrease (increase) in assets:		
Accounts receivable	(18,256)	3,076
Contributions receivable	32,542	17,327
Inventory	447	-
Prepaid expenses	(2,900)	(589)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	97	7,668
Liability related to residents of Alive!	3,928	-
Deferred revenue	<u>(2,108)</u>	<u>3,906</u>
Total adjustments	<u>28,034</u>	<u>45,048</u>
Net cash (used in) provided by operating activities	<u>(89,550)</u>	<u>540,791</u>
Cash flows from investing activities:		
Purchases of property and equipment	-	(3,069)
Proceeds from sales of investments	90,000	30,000
Purchases of investments	<u>-</u>	<u>(30,486)</u>
Net cash provided by (used in) investing activities	<u>90,000</u>	<u>(3,555)</u>
Net increase in cash and cash equivalents	450	537,236
Cash and cash equivalents, beginning of year	<u>846,356</u>	<u>309,120</u>
Cash and cash equivalents, end of year	<u>\$ 846,806</u>	<u>\$ 846,356</u>

See accompanying notes to financial statements.

ALIVE!, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

1. Organization

ALIVE! (ALexandrians InVolved Ecumenically) is a nonprofit, tax-exempt organization that was incorporated in 1969 under the laws of the Commonwealth of Virginia to help people faced with emergency situations or long-term needs become capable of assuming self-reliant roles in the community. The organization serves thousands of Alexandrians annually with shelter; low-cost early childhood education and childcare; financial help for rent, utilities, medical care and other critical needs; emergency food; and deliveries of donated furniture and houseware.

2. Summary of significant accounting policies

Basis of presentation

ALIVE! has presented its financial statements in accordance with *U.S. Generally Accepted Accounting Principles*. Under those principles, ALIVE! is required to report information regarding its financial position and activities according to three classes of net assets:

Unrestricted Net Assets represents the expendable resources that are available for operations at management's discretion.

Temporarily Restricted Net Assets represents resources restricted by donors as to purpose or by the passage of time.

Permanently Restricted Net Assets represent resources whose use by ALIVE! is limited by donor imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by action of ALIVE!. Income from the assets held is available for either general operations or specific purposes, in accordance with donor stipulations.

ALIVE! has no permanently restricted net assets at June 30, 2012 and 2011.

ALIVE!, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

Basis of accounting

The financial statements are prepared on the accrual basis of accounting. Under the accrual method, revenues are recognized when earned and expenses are recognized when incurred.

Use of estimates

The preparation of financial statements in conformity with *U.S. Generally Accepted Accounting Principles* 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 and their functional allocation during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents

For financial statement reporting purposes, ALIVE! considers short-term investments with an original maturity of three months or less to be cash equivalents. Excluded from this definition of cash equivalents are certain money market funds that have been designated as investments. At June 30, 2012 and 2011, \$85,261 and \$175,262, respectively, in money market funds were designated as investments and reported as such in the accompanying statements of financial position.

Accounts receivable

Accounts receivable consist of parent fees related to the Child Development Center and are stated at the amount management expects to collect from outstanding balances at year-end. No allowance for uncollectible accounts receivable has been established since management believes all receivables are fully collectible at June 30, 2012 and 2011.

ALIVE!, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

Contributions receivable

Contributions receivable consist of amounts that have been promised but not yet received. The entire amount of contributions receivable is expected to be collected within one year and is recorded at net realizable value. At June 30, 2012 and 2011, no allowance for doubtful accounts has been recorded as management believes all receivables are fully collectible.

Investments

Investments are recorded at their fair value based on quoted market prices. Realized and unrealized gains and losses, interest and dividends are recognized in the statement of activities and changes in net assets.

Inventory

Inventory consists of donated and purchased food which is stated at the lower of cost or market. Cost is determined through the first-in, first-out method and may include estimated value of donated items.

Property and equipment

Property and equipment are recorded in the financial statements at cost, net of accumulated depreciation. Donated property and equipment is stated at fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Building	40 years
Furniture and equipment	7 - 15 years
Vehicles	5 years

ALIVE!'s policy is to capitalize major additions and improvements over \$500. Donated property with estimated values of greater than \$500 and an estimated useful life greater than one year are capitalized at their estimated value. Repairs and maintenance which do not significantly add to the value of assets are expensed as incurred.

ALIVE!, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

Fair value measurements

ALIVE! follows Accounting Standards Codification (ASC) 820, *Fair Value Measurements*, for financial assets and liabilities. The standard requires financial assets and liabilities to be assigned to one of three levels within a fair value hierarchy based upon the transparency of inputs used to determine their fair values. This information enables readers of financial statements to better assess the reliability of those values. The inputs ALIVE! uses to measure fair value are categorized into the following three categories:

- Level 1 - Inputs that reflect unadjusted quoted prices in active markets for identical securities or liabilities that ALIVE! has the ability to access as of the measurement date
- Level 2 - Inputs, other than quoted prices, that are observable either directly or indirectly, including inputs from markets that are not considered to be active
- Level 3 - Inputs that are unobservable and not corroborated by market data

In determining the appropriate levels, ALIVE! performs a detailed analysis of the assets and liabilities that are subject to the standard. At each reporting period, all assets and liabilities for which the fair value measurement is based on significant unobservable inputs are classified as Level 3. There were no level 3 inputs for any assets held by ALIVE! at June 30, 2012 and 2011.

Income taxes

ALIVE! is exempt from federal and local income taxes under Section 501(c)(3) of the Internal Revenue Code on any net income derived from activities related to its exempt purpose. This code section enables the ALIVE! to accept donations that qualify as charitable contributions to the donor. ALIVE! is subject to tax on net income from unrelated business activities. For the years ended June 30, 2012 and 2011, ALIVE! did not have any income taxes from unrelated business activities.

ALIVE!, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

ALIVE! follows the authoritative guidance relating to accounting for uncertainty in income taxes included in Accounting Standards Codification (ASC) Topic Income Taxes. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's financial statements and prescribe a threshold of "more likely than not" for recognition and derecognition of tax positions taken or expected to be taken in a tax return. ALIVE! performed an evaluation of uncertain tax positions for the years ended June 30, 2012 and 2011 and determined that there were no matters that would require recognition in the financial statements or that may have any effect on its tax-exempt status. Generally, tax returns are subject to examination by taxing authorities for up to three years from the date a completed return is filed. If there are material omissions of income, tax returns may be subject to examination for up to six years. It is ALIVE!'s policy to recognize interest and/or penalties related to uncertain tax positions, if any, in income tax expense. As of June 30, 2012 and 2011, ALIVE! had no accruals for interest and/or penalties.

Grants and contributions

Unconditional promises to give are recorded as contributions and grants at their net realizable value in the year in which the promise is made. All contributions are available for unrestricted purposes unless specifically restricted by the donor. Conditional promises to give are not recognized until they become unconditional; that is, when the conditions on which they depend are substantially met.

ALIVE! reports contributions and grants as restricted support (temporarily restricted or permanently restricted, depending on the nature of the restriction) if they are received with donor stipulations that limit the use of the assets. When a restriction expires, that is, when a 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. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized.

ALIVE!, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

Government reimbursements

ALIVE! receives government reimbursements for subsidies to low income families enrolled in its Child Development Center, food for those families and for subsidized rent payments related to the ALIVE! House. Government reimbursements are recorded as revenue as goods and services are provided.

Program service fees

Parent fees are recognized as earned revenue in the period when the services are provided. Amounts received in advance are recorded as deferred revenue in the statement of financial position.

In-kind contributions

Donated materials and use of facilities are recorded at fair value when an unconditional commitment is received from a donor. ALIVE! received in-kind contributions of food, furniture, warehouse and office space. The value of such in-kind contributions totaled \$540,137 and \$638,321 for the years ended June 30, 2012 and 2011, respectively, and is included in the accompanying statement of activities.

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. Accordingly, certain costs have been allocated among programs and supporting services benefited.

ALIVE!, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

Reclassification

Certain 2011 amounts have been reclassified to conform to the 2012 presentation. None of these reclassifications had any impact on the change in net assets.

3. Concentrations of credit risk

ALIVE! maintains bank accounts that, at times, may exceed the Federal Deposit Insurance Corporation (FDIC) limits. At June 30, 2012 and 2011, ALIVE! had bank deposits in excess of FDIC limits of \$122,315 and \$140,660, respectively.

4. Investments

Investments are comprised of the following at June 30:

	<u>2012</u> Cost	<u>2012</u> Market	<u>2011</u> Cost	<u>2011</u> Market
Money market funds	\$ 85,261	\$ 85,261	\$ 175,263	\$ 175,263
Equity and fixed income mutual funds	19,109	18,938	18,875	17,967
Common stock	<u>14,410</u>	<u>15,899</u>	<u>8,290</u>	<u>9,094</u>
Total investments	\$ <u>118,780</u>	\$ <u>120,098</u>	\$ <u>202,428</u>	\$ <u>202,324</u>

Investment income is comprised of the following for the years ended June 30:

	<u>2012</u>	<u>2011</u>
Interest and dividends	\$ 3,427	\$ 5,996
Unrealized gains	2,101	3,660
Investment fees	<u>(210)</u>	<u>(210)</u>
Total investment income	\$ <u>5,318</u>	\$ <u>9,446</u>

ALIVE!, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

The table below summarizes the level of inputs used to determine fair value for each major type of investment at June 30, 2012:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 85,261	\$ -	\$ -	\$ 85,261
Equity and fixed income mutual funds	18,938	-	-	18,938
Common stock	<u>15,899</u>	<u>-</u>	<u>-</u>	<u>15,899</u>
Total investments	<u>\$ 120,098</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120,098</u>

The table below summarizes the level of inputs used to determine fair value for each major type of investment at June 30, 2011:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ 175,263	\$ -	\$ -	\$ 175,263
Equity and fixed income mutual funds	17,967	-	-	17,967
Common stock	<u>9,094</u>	<u>-</u>	<u>-</u>	<u>9,094</u>
Total investments	<u>\$ 202,324</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202,324</u>

ALIVE!, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

5. Property and equipment

The following is a summary of property and equipment held at June 30:

	<u>2012</u>	<u>2011</u>
Building	\$ 650,334	\$ 650,334
Furniture and equipment	105,452	105,452
Vehicles	66,080	66,080
Land	<u>28,039</u>	<u>28,039</u>
Subtotal	849,905	849,905
Accumulated depreciation	<u>(412,128)</u>	<u>(390,065)</u>
Total	<u>\$ 437,777</u>	<u>\$ 459,840</u>

Depreciation of property and equipment for the years ended June 30, 2012 and 2011 was \$22,063 and \$25,610, respectively.

6. Liability related to residents of ALIVE!

A separate bank account is maintained at SunTrust bank for the benefit of the residents of ALIVE! House. An initial deposit of \$2,500 has been provided by ALIVE! to establish and maintain the account. All other funds in the account belong to residents.

7. Retirement plan

ALIVE! provides a retirement plan for its employees through a Section 403(b) defined contribution plan. The plan covers all eligible employees upon completion of one year of service. ALIVE! contributes an amount equal to 2% of salary for those employees with one to five years of service and 5% thereafter for each eligible employee. Retirement plan contributions for the years ended June 30, 2012 and 2011 were \$10,117 and \$10,560, respectively.

ALIVE!, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

8. Temporarily restricted net assets

At June 30, 2012 and 2011, temporarily restricted net assets were available for the following programs:

	<u>2012</u>	<u>2011</u>
UWNCA	\$ 3,775	\$ 15,000
Department of Community and Human Services	-	20,000
ACT Grant	<u>2,000</u>	<u>-</u>
Total temporarily restricted net assets	<u>\$ 5,775</u>	<u>\$ 35,000</u>

9. Net assets released from restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose. Purpose restrictions accomplished during the years ended June 30, 2012 and 2011 are as follows:

	<u>2012</u>	<u>2011</u>
UWNCA	\$ 18,775	\$ 11,244
Department of Community and Human Services	20,000	-
ACT Grant	5,000	-
Alexandria Fund for Human Services	-	20,000
World Bank Community Connection	<u>-</u>	<u>25,000</u>
Total net assets released from restrictions	<u>\$ 43,775</u>	<u>\$ 56,244</u>

10. Subsequent events

In preparing the financial statements, ALIVE! has evaluated events and transactions for potential recognition or disclosure through January 10, 2013, which is the date the financial statements were available to be issued. There were no subsequent events that require recognition of, or disclosure in, these financial statements.

SUPPLEMENTARY SCHEDULES

ALIVE!, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Family Emergency</u>	<u>Child Development Center</u>	<u>ALIVE! House</u>	<u>Total program expenses</u>	<u>General and administrative expenses</u>	<u>Fundraising expenses</u>	<u>Total support services</u>	<u>Total expenses</u>
Compensation	\$ 27,174	\$ 388,457	\$ 54,462	\$ 470,093	\$ 47,715	\$ 10,524	\$ 58,239	\$ 528,332
Depreciation	-	5,798	16,265	22,063	-	-	-	22,063
Employee benefits	-	23,542	3,812	27,354	2,840	627	3,467	30,821
Food and kitchen supplies	88,918	56,861	447	146,226	-	-	-	146,226
In-kind food and furniture	502,317	-	-	502,317	980	216	1,196	503,513
In-kind rent and services	6,156	12,312	-	18,468	17,044	1,112	18,156	36,624
Insurance	2,730	6,279	6,680	15,689	(534)	(118)	(652)	15,037
Maintenance	373	11,433	2,778	14,584	1,302	287	1,589	16,173
Medical assistance	17,523	-	(69)	17,454	-	-	-	17,454
Miscellaneous	225	9,256	799	10,280	2,713	599	3,312	13,592
Occupancy	2,592	12,312	-	14,904	7,963	1,757	9,720	24,624
Operating supplies	-	25,660	220	25,880	-	-	-	25,880
Office expense	345	7,301	653	8,299	1,808	399	2,207	10,506
Payroll taxes	-	29,044	4,608	33,652	6,285	1,386	7,671	41,323
Postage and shipping	224	63	99	386	853	188	1,041	1,427
Professional fees	-	1,445	2,737	4,182	1,573	8,710	10,283	14,465
Printing	-	-	-	-	897	198	1,095	1,095
Public relations	-	5	-	5	10,424	2,299	12,723	12,728
Security	-	934	2,686	3,620	-	-	-	3,620
Specific assistance	247,834	-	1,449	249,283	-	-	-	249,283
Staff development	-	2,280	-	2,280	-	-	-	2,280
Telephone	1,505	1,911	2,013	5,429	1,851	408	2,259	7,688
Transportation	-	54	209	263	93	20	113	376
Utilities	-	-	9,015	9,015	-	-	-	9,015
Total expenses	<u>\$ 897,916</u>	<u>\$ 594,947</u>	<u>\$ 108,863</u>	<u>\$ 1,601,726</u>	<u>\$ 103,807</u>	<u>\$ 28,612</u>	<u>\$ 132,419</u>	<u>\$ 1,734,145</u>

ALIVE!, INC.
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Family Emergency</u>	<u>Child Development Center</u>	<u>ALIVE! House</u>	<u>Total program expenses</u>	<u>General and administrative expenses</u>	<u>Fundraising expenses</u>	<u>Total support services</u>	<u>Total expenses</u>
Compensation	\$ 42,803	\$ 361,949	\$ 59,855	\$ 464,607	\$ 36,033	\$ 7,883	\$ 43,916	\$ 508,523
Depreciation	-	5,754	16,265	22,019	2,946	645	3,591	25,610
Employee benefits	-	21,063	4,099	25,162	2,814	615	3,429	28,591
Food and kitchen supplies	82,085	41,829	-	123,914	-	-	-	123,914
In-kind food and furniture	613,697	-	-	613,697	-	-	-	613,697
In-kind rent and services	6,156	12,312	-	18,468	5,051	1,105	6,156	24,624
Insurance	14,552	1,669	1,625	17,846	691	150	841	18,687
Maintenance	-	8,011	3,734	11,745	-	-	-	11,745
Medical assistance	21,365	-	-	21,365	-	-	-	21,365
Miscellaneous	-	-	-	-	(88)	(19)	(107)	(107)
Occupancy	2,592	12,312	-	14,904	7,975	1,745	9,720	24,624
Office expense	-	4,942	248	5,190	1,930	422	2,352	7,542
Operating supplies	4,154	31,777	2,457	38,388	39	9	48	38,436
Payroll taxes	-	28,220	5,164	33,384	6,635	1,453	8,088	41,472
Postage and shipping	264	82	180	526	1,176	257	1,433	1,959
Printing	-	-	-	-	57	13	70	70
Professional fees	-	6,095	-	6,095	66,994	14,656	81,650	87,745
Public relations	-	130	-	130	7,032	1,538	8,570	8,700
Security	-	-	2,140	2,140	-	-	-	2,140
Specific assistance	245,328	-	170	245,498	-	-	-	245,498
Staff development	-	2,683	854	3,537	291	64	355	3,892
Telephone	1,465	1,922	2,052	5,439	2,365	518	2,883	8,322
Transportation	-	207	-	207	9	2	11	218
Utilities	-	-	10,453	10,453	-	-	-	10,453
Volunteer training/recognition	-	280	20	300	146	32	178	478
Total expenses	<u>\$ 1,034,461</u>	<u>\$ 541,237</u>	<u>\$ 109,316</u>	<u>\$ 1,685,014</u>	<u>\$ 142,096</u>	<u>\$ 31,088</u>	<u>\$ 173,184</u>	<u>\$ 1,858,198</u>