

**West Side Campaign Against Hunger**  
(A Program Of The Church Of St. Paul And St. Andrew)

Financial Statements

June 30, 2006 And 2005

## Independent Auditors' Report

### **The Board of Trustees West Side Campaign Against Hunger**

We have audited the accompanying statements of financial position of West Side Campaign Against Hunger ("WSCAH") as of June 30, 2006 and 2005, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of WSCAH'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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of WSCAH's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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 West Side Campaign Against Hunger as of June 30, 2006 and 2005, 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 made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*O'Connor Davieo Munno & Dobbins, LLP*

New York, New York  
August 1, 2006

# West Side Campaign Against Hunger

## Statements of Financial Position

June 30,

|  | <u>2006</u>       | <u>2005</u>       |
|--|-------------------|-------------------|
| <b>ASSETS</b>                                  |                   |                   |
| Cash and cash equivalents                      | \$ 421,333        | \$ 594,256        |
| Grants receivable                              | 75,871            | 92,351            |
| Investments                                    | 39,096            | 37,486            |
| Due from the Church of St. Paul and St. Andrew | 260               | 1,581             |
| Due from West Side Center for Community Life   | 6,050             | -                 |
| Fixed assets, net                              | 31,675            | 30,816            |
| Other assets                                   | <u>500</u>        | <u>109</u>        |
|  | <u>\$ 574,785</u> | <u>\$ 756,599</u> |
| <b>LIABILITIES AND NET ASSETS</b>              |                   |                   |
| Liabilities                                    |                   |                   |
| Accounts payable and accrued expenses          | \$ 6,477          | \$ 4,546          |
| Advances payable                               | <u>51,845</u>     | <u>64,222</u>     |
| Total Liabilities                              | <u>58,322</u>     | <u>68,768</u>     |
| Net Assets                                     |                   |                   |
| Unrestricted                                   | 400,463           | 514,831           |
| Temporarily restricted                         | <u>116,000</u>    | <u>173,000</u>    |
| Total Net Assets                               | <u>516,463</u>    | <u>687,831</u>    |
|  | <u>\$ 574,785</u> | <u>\$ 756,599</u> |

See notes to financial statements

## West Side Campaign Against Hunger

### Statements of Activities

Years Ended June 30,

|                                       | 2006              |                           |                   | 2005              |                           |                   |
|---------------------------------------|-------------------|---------------------------|-------------------|-------------------|---------------------------|-------------------|
|                                       | Unrestricted      | Temporarily<br>Restricted | Total             | Unrestricted      | Temporarily<br>Restricted | Total             |
| <b>REVENUE AND SUPPORT</b>            |                   |                           |                   |                   |                           |                   |
| Program services                      | \$ 400,578        | \$ -                      | \$ 400,578        | \$ 443,375        | \$ -                      | \$ 443,375        |
| Foundation grants                     | 85,750            | 406,000                   | 491,750           | 39,750            | 421,000                   | 460,750           |
| Corporation grants                    | 500               | -                         | 500               | 3,000             | -                         | 3,000             |
| Religious and other institutions      | 38,187            | -                         | 38,187            | 59,847            | -                         | 59,847            |
| Individual contributions              | 93,788            | -                         | 93,788            | 54,712            | -                         | 54,712            |
| Legislative grants                    | 12,000            | -                         | 12,000            | 15,500            | -                         | 15,500            |
| Donated food                          | 440,859           | -                         | 440,859           | 369,952           | -                         | 369,952           |
| Donated space                         | 20,000            | -                         | 20,000            | 55,875            | -                         | 55,875            |
| Interest income                       | 9,464             | -                         | 9,464             | 9,098             | -                         | 9,098             |
| Other                                 | 1,814             | -                         | 1,814             | 628               | -                         | 628               |
|                                       | <u>1,102,940</u>  | <u>406,000</u>            | <u>1,508,940</u>  | <u>1,051,737</u>  | <u>421,000</u>            | <u>1,472,737</u>  |
| Net assets released from restrictions | 463,000           | (463,000)                 | -                 | 404,110           | (404,110)                 | -                 |
| Total Revenue and Support             | <u>1,565,940</u>  | <u>(57,000)</u>           | <u>1,508,940</u>  | <u>1,455,847</u>  | <u>16,890</u>             | <u>1,472,737</u>  |
| <b>EXPENSES</b>                       |                   |                           |                   |                   |                           |                   |
| Programs                              | 1,545,298         | -                         | 1,545,298         | 1,310,502         | -                         | 1,310,502         |
| General and administrative            | 86,172            | -                         | 86,172            | 89,724            | -                         | 89,724            |
| Fundraising                           | 48,838            | -                         | 48,838            | 52,228            | -                         | 52,228            |
|                                       | <u>1,680,308</u>  | <u>-</u>                  | <u>1,680,308</u>  | <u>1,452,454</u>  | <u>-</u>                  | <u>1,452,454</u>  |
| Change in Net Assets                  | (114,368)         | (57,000)                  | (171,368)         | 3,393             | 16,890                    | 20,283            |
| <b>NET ASSETS</b>                     |                   |                           |                   |                   |                           |                   |
| Beginning of year (restated 2005)     | <u>514,831</u>    | <u>173,000</u>            | <u>687,831</u>    | <u>511,438</u>    | <u>156,110</u>            | <u>667,548</u>    |
| End of year                           | <u>\$ 400,463</u> | <u>\$ 116,000</u>         | <u>\$ 516,463</u> | <u>\$ 514,831</u> | <u>\$ 173,000</u>         | <u>\$ 687,831</u> |

See notes to financial statements

## West Side Campaign Against Hunger

### Statements of Cash Flows

Years Ended June 30,

|  | <u>2006</u>       | <u>2005</u>       |
|--|-------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                   |                   |
| Change in net assets   | \$ (171,368)      | \$ 20,283         |
| Adjustments to reconcile change in net assets to<br>net cash (used) provided by operating activities |                   |                   |
| Depreciation   | 6,596             | 5,895             |
| Loss on disposal of equipment  | 2,153             | -                 |
| Change in operating assets and liabilities   |                   |                   |
| Grants receivable  | 16,480            | 4,272             |
| Due from SPSA  | 1,321             | 8,419             |
| Due from West Side Center for Community Life   | (6,050)           | -                 |
| Other assets   | (391)             | -                 |
| Accounts payable and accrued expenses  | 1,931             | 4,546             |
| Advances payable   | <u>(12,377)</u>   | <u>51,519</u>     |
| Net Cash (Used) Provided by Operating Activities   | <u>(161,705)</u>  | <u>94,934</u>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                   |                   |
| Purchases of investments   | (1,610)           | (4,746)           |
| Purchases of equipment   | <u>(9,608)</u>    | <u>(4,169)</u>    |
| Net Cash Used by Investing Activities  | <u>(11,218)</u>   | <u>(8,915)</u>    |
| Net Change in Cash and Cash Equivalents  | (172,923)         | 86,019            |
| <b>CASH AND CASH EQUIVALENTS</b>   |                   |                   |
| Beginning of the year  | <u>594,256</u>    | <u>508,237</u>    |
| End of the year  | <u>\$ 421,333</u> | <u>\$ 594,256</u> |

See notes to financial statements

# West Side Campaign Against Hunger

## Statements of Financial Position

June 30,

|  | <u>2006</u>       | <u>2005</u>       |
|--|-------------------|-------------------|
| <b>ASSETS</b>                                  |                   |                   |
| Cash and cash equivalents                      | \$ 421,333        | \$ 594,256        |
| Grants receivable                              | 75,871            | 92,351            |
| Investments                                    | 39,096            | 37,486            |
| Due from the Church of St. Paul and St. Andrew | 260               | 1,581             |
| Due from West Side Center for Community Life   | 6,050             | -                 |
| Fixed assets, net                              | 31,675            | 30,816            |
| Other assets                                   | <u>500</u>        | <u>109</u>        |
|  | <u>\$ 574,785</u> | <u>\$ 756,599</u> |
| <b>LIABILITIES AND NET ASSETS</b>              |                   |                   |
| Liabilities                                    |                   |                   |
| Accounts payable and accrued expenses          | \$ 6,477          | \$ 4,546          |
| Advances payable                               | <u>51,845</u>     | <u>64,222</u>     |
| Total Liabilities                              | <u>58,322</u>     | <u>68,768</u>     |
| Net Assets                                     |                   |                   |
| Unrestricted                                   | 400,463           | 514,831           |
| Temporarily restricted                         | <u>116,000</u>    | <u>173,000</u>    |
| Total Net Assets                               | <u>516,463</u>    | <u>687,831</u>    |
|  | <u>\$ 574,785</u> | <u>\$ 756,599</u> |

See notes to financial statements

## West Side Campaign Against Hunger

### Statements of Activities

Years Ended June 30,

|                                       | 2006              |                           |                   | 2005              |                           |                   |
|---------------------------------------|-------------------|---------------------------|-------------------|-------------------|---------------------------|-------------------|
|                                       | Unrestricted      | Temporarily<br>Restricted | Total             | Unrestricted      | Temporarily<br>Restricted | Total             |
| <b>REVENUE AND SUPPORT</b>            |                   |                           |                   |                   |                           |                   |
| Program services                      | \$ 400,578        | \$ -                      | \$ 400,578        | \$ 443,375        | \$ -                      | \$ 443,375        |
| Foundation grants                     | 85,750            | 406,000                   | 491,750           | 39,750            | 421,000                   | 460,750           |
| Corporation grants                    | 500               | -                         | 500               | 3,000             | -                         | 3,000             |
| Religious and other institutions      | 38,187            | -                         | 38,187            | 59,847            | -                         | 59,847            |
| Individual contributions              | 93,788            | -                         | 93,788            | 54,712            | -                         | 54,712            |
| Legislative grants                    | 12,000            | -                         | 12,000            | 15,500            | -                         | 15,500            |
| Donated food                          | 440,859           | -                         | 440,859           | 369,952           | -                         | 369,952           |
| Donated space                         | 20,000            | -                         | 20,000            | 55,875            | -                         | 55,875            |
| Interest income                       | 9,464             | -                         | 9,464             | 9,098             | -                         | 9,098             |
| Other                                 | 1,814             | -                         | 1,814             | 628               | -                         | 628               |
|                                       | <u>1,102,940</u>  | <u>406,000</u>            | <u>1,508,940</u>  | <u>1,051,737</u>  | <u>421,000</u>            | <u>1,472,737</u>  |
| Net assets released from restrictions | 463,000           | (463,000)                 | -                 | 404,110           | (404,110)                 | -                 |
| Total Revenue and Support             | <u>1,565,940</u>  | <u>(57,000)</u>           | <u>1,508,940</u>  | <u>1,455,847</u>  | <u>16,890</u>             | <u>1,472,737</u>  |
| <b>EXPENSES</b>                       |                   |                           |                   |                   |                           |                   |
| Programs                              | 1,545,298         | -                         | 1,545,298         | 1,310,502         | -                         | 1,310,502         |
| General and administrative            | 86,172            | -                         | 86,172            | 89,724            | -                         | 89,724            |
| Fundraising                           | 48,838            | -                         | 48,838            | 52,228            | -                         | 52,228            |
|                                       | <u>1,680,308</u>  | <u>-</u>                  | <u>1,680,308</u>  | <u>1,452,454</u>  | <u>-</u>                  | <u>1,452,454</u>  |
| Total Expenses                        | <u>1,680,308</u>  | <u>-</u>                  | <u>1,680,308</u>  | <u>1,452,454</u>  | <u>-</u>                  | <u>1,452,454</u>  |
| Change in Net Assets                  | (114,368)         | (57,000)                  | (171,368)         | 3,393             | 16,890                    | 20,283            |
| <b>NET ASSETS</b>                     |                   |                           |                   |                   |                           |                   |
| Beginning of year (restated 2005)     | <u>514,831</u>    | <u>173,000</u>            | <u>687,831</u>    | <u>511,438</u>    | <u>156,110</u>            | <u>667,548</u>    |
| End of year                           | <u>\$ 400,463</u> | <u>\$ 116,000</u>         | <u>\$ 516,463</u> | <u>\$ 514,831</u> | <u>\$ 173,000</u>         | <u>\$ 687,831</u> |

See notes to financial statements

## West Side Campaign Against Hunger

### Statements of Cash Flows

Years Ended June 30,

|  | <u>2006</u>       | <u>2005</u>       |
|--|-------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                   |                   |
| Change in net assets   | \$ (171,368)      | \$ 20,283         |
| Adjustments to reconcile change in net assets to<br>net cash (used) provided by operating activities |                   |                   |
| Depreciation   | 6,596             | 5,895             |
| Loss on disposal of equipment  | 2,153             | -                 |
| Change in operating assets and liabilities   |                   |                   |
| Grants receivable  | 16,480            | 4,272             |
| Due from SPSA  | 1,321             | 8,419             |
| Due from West Side Center for Community Life   | (6,050)           | -                 |
| Other assets   | (391)             | -                 |
| Accounts payable and accrued expenses  | 1,931             | 4,546             |
| Advances payable   | <u>(12,377)</u>   | <u>51,519</u>     |
| Net Cash (Used) Provided by Operating Activities   | <u>(161,705)</u>  | <u>94,934</u>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                   |                   |
| Purchases of investments   | (1,610)           | (4,746)           |
| Purchases of equipment   | <u>(9,608)</u>    | <u>(4,169)</u>    |
| Net Cash Used by Investing Activities  | <u>(11,218)</u>   | <u>(8,915)</u>    |
| Net Change in Cash and Cash Equivalents  | (172,923)         | 86,019            |
| <b>CASH AND CASH EQUIVALENTS</b>   |                   |                   |
| Beginning of the year  | <u>594,256</u>    | <u>508,237</u>    |
| End of the year  | <u>\$ 421,333</u> | <u>\$ 594,256</u> |

See notes to financial statements

# West Side Campaign Against Hunger

## Notes to Financial Statements

### 1. Organization and Tax Status

West Side Campaign Against Hunger (“WSCAH”) is a program of the Church of St. Paul and St. Andrew (the “Church”). Its mission is, in coordination with similar organizations, to attempt to eliminate social problems that cause hunger. This program runs a food pantry giving counseling and a monthly three-day food supply to individuals who meet the program’s requirements.

WSCAH is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Funded programs of WSCAH include:

Homeless and Destitute Program Supplemental Nutritional Assistance Program (HPNAP) (State Funded) and Department of Youth and Community Development (DYCD) (City Funded)

These are research action projects linking church, campus and community in the fight against hunger whose long-term goal is to alleviate the problems that cause hunger. Another goal is to coordinate community resources to provide individuals with three days of food (nine nutritious meals) once a month. The programs further assist people in need by referring them to entitlement programs, health facilities and social agencies.

Emergency Food and Shelter National Board Program (EFSP)

The Emergency Food and Shelter Program was created in 1983 to supplement the work of local social service agencies, both non-profit and governmental, in assisting people in need of emergency assistance. The funding the EFSP provides is used to target special emergency needs, which supplement feeding and sheltering efforts.

Emergency Food Assistance Program (EFAP)

This is a city-funded program which aids emergency food providers by supplying them with food and administrative funds. The food providers consist of food pantries, soup kitchens or similarly constituted non-profit food programs. These food providers must be certified by New York City and must meet eligibility criteria.

# West Side Campaign Against Hunger

## Notes to Financial Statements

### 2. Summary of Significant Accounting Policies

#### *Basis of Accounting and Use of Estimates*

WSCAH prepares its financial statements on the accrual basis of accounting. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires WSCAH's management to make certain estimates and assumptions relating to the reporting of assets and liabilities and the 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.

#### *Basis of Presentation*

The financial statements report amounts separately by class of net assets based on the presence or absence of donor restrictions. Unrestricted net assets are those currently available at the discretion of the Board for use in WSCAH's operations. Temporarily restricted net assets are stipulated by donors or agreements for specific operating purposes. All contributions are considered available for unrestricted use, unless specifically restricted by the donor or subject to other legal restrictions.

#### *Cash and Cash Equivalents*

Cash and cash equivalents include all highly liquid investments with maturities of three months or less when purchased and consist principally of funds maintained in checking and time deposit accounts.

#### *Government Grants*

Federal, state and other grant awards received for specific purposes are recognized as support and revenue to the extent related expenses are incurred in compliance with the specific grant terms. The unexpended funds are considered refundable advances and reported as advances payable.

# West Side Campaign Against Hunger

## Notes to Financial Statements

### 2. Summary of Significant Accounting Policies (*Continued*)

#### *Investments*

WSCAH reports its investments at fair value. Investment income is reflected as earned. Changes in the fair value of investments are reported in the statement of activities as realized or unrealized gains or losses.

#### *Fixed Assets*

Fixed assets are stated at cost. Costs incurred for repairs and maintenance are charged to expense as incurred. Depreciation is recognized on a straight line basis over the useful lives of such assets as follows:

|                         |   |
|-------------------------|---|
| Furniture and equipment | 3 -10 years                             |
| Leasehold improvements  | Life of lease or useful life if shorter |

#### *Donated Goods and Services*

WSCAH receives donated goods and services from various sources. These goods and services would have to be purchased if they had not been donated. The goods and services are recorded at the fair value based on what the cost would have been if WSCAH purchased them. These amounts have been reflected as revenue and expenses in the statement of activities. Donated services rendered by volunteers are not recorded as revenue and expenses because they do not meet the criteria for recognition in the financial statements.

#### *Allocation of Expenses*

The costs of providing programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programmatic and supporting services benefited. Such allocations are determined by management in accordance with grant provisions or by another equitable basis.

## West Side Campaign Against Hunger

### Notes to Financial Statements

#### 3. Grants Receivable

Grants receivable are deemed to be fully collectible by management and consist of the following at June 30

|  | <u>2006</u>     | <u>2005</u>     |
|--|-----------------|-----------------|
| Hunger Prevention and Nutrition Assistance Program | \$34,260        | \$40,461        |
| Department of Youth and Community Development      | 2,675           | 19,598          |
| Community Service Society of New York              | 20,891          | 21,092          |
| Emergency Food Assistance Program                  | 7,700           | 5,200           |
| Others   | <u>10,345</u>   | <u>6,000</u>    |
|  | <u>\$75,871</u> | <u>\$92,351</u> |

#### 4. Fixed Assets

Fixed assets consist of the following at June 30

|                          | <u>2006</u>      | <u>2005</u>      |
|--------------------------|------------------|------------------|
| Furniture and equipment  | \$ 59,734        | \$ 52,867        |
| Leasehold improvements   | <u>10,463</u>    | <u>10,463</u>    |
|                          | 70,197           | 63,330           |
| Accumulated depreciation | <u>(38,522)</u>  | <u>(32,514)</u>  |
|                          | <u>\$ 31,675</u> | <u>\$ 30,816</u> |

Depreciation expense for the years ended June 30, 2006 and 2005 was \$6,596 and \$5,895.

#### 5. Investments and Investment Return

Investments at June 30, 2006 and 2005 consist of a \$39,096 and \$37,486 demand note, respectively. Investment return for the year ended June 30, 2006 and 2005 includes interest income of approximately \$1,600 and \$1,500, respectively.

#### 6. Advances Payable

WSCAH received grant awards from federal, state and other sources in accordance with grant agreements. The unexpended portion of these grants, considered advances payable, total \$51,845 and \$64,222 at June 30, 2006 and 2005, respectively.

## West Side Campaign Against Hunger

### Notes to Financial Statements

#### 7. Temporarily Restricted Net Assets

Temporarily restricted net assets of \$116,000 and \$173,000 are available for food and staff services at June 30, 2006 and 2005, respectively.

#### 8. Net Assets Released from Restrictions

Net assets of \$463,000 and \$404,110 were released from donor restrictions by incurring expenses satisfying the food and staff services restricted purposes during the year ended June 30, 2006 and 2005, respectively.

#### 9. Concentration of Credit Risk

WSCAH maintains cash in bank accounts which at times may exceed federally insured limits. This potentially subjects WSCAH to a concentration of credit risk. WSCAH has not experienced any losses in such accounts.

Reimbursement for the services provided by WSCAH is received through various governmental agencies. WSCAH is economically dependent on these funds to continue operations. WSACH reviews the status and collectibility of this funding on an ongoing basis.

#### 10. Restatement of Prior Year Net Assets

WSCAH has determined that certain contributions received prior to fiscal 2005 were improperly classified as advances payable. The beginning net assets for the year ended June 30, 2005 have been restated to reflect the classification of these gifts as support and revenue received prior to 2005.

The 2005 beginning net assets have also been restated to reflect the proper treatment of a \$100,000 contribution made by WSCAH to the Church in the fiscal 2004 for the Church's building improvements. WSCAH previously recorded this contribution as property and equipment.

| <u>Net Assets</u>   | <u>Unrestricted</u> | <u>Temporarily<br/>Restricted</u> | <u>Total</u>      |
|---|---------------------|-----------------------------------|-------------------|
| Beginning of 2005 fiscal year, before restatement   | \$ 611,438          | \$ 2,787                          | \$ 614,225        |
| Reclassification of fiscal 2004 restricted contribution previously recorded as advances payable |                     | 153,323                           | 153,323           |
| Adjustment of fiscal 2004 contribution  | <u>(100,000)</u>    | <u>          </u>                 | <u>(100,000)</u>  |
| Beginning of 2005 fiscal year, as restated  | <u>\$ 511,438</u>   | <u>\$156,110</u>                  | <u>\$ 667,548</u> |

**West Side Campaign Against Hunger**

Supplemental Schedules of Functional Expenses

Years Ended June 30,

|                            | 2006                |                                  |                  |                     | 2005                |                                  |                  |                     |
|----------------------------|---------------------|----------------------------------|------------------|---------------------|---------------------|----------------------------------|------------------|---------------------|
|                            | Programs            | General<br>and<br>Administrative | Fundraising      | Total               | Programs            | General<br>and<br>Administrative | Fundraising      | Total               |
| Salaries                   | \$ 439,822          | \$ 29,271                        | \$ 20,535        | \$ 489,628          | \$ 368,128          | \$ 36,102                        | \$ 18,241        | \$ 422,471          |
| Payroll taxes and benefits | 92,271              | 6,141                            | 4,308            | 102,720             | 75,202              | 7,375                            | 3,726            | 86,303              |
| Purchase of services       | 14,317              | 26,845                           | 18,493           | 59,655              | 24,117              | 21,420                           | 21,852           | 67,389              |
| Audit                      | -                   | 10,500                           | -                | 10,500              | -                   | 10,000                           | -                | 10,000              |
| Occupancy                  | 39,931              | 1,051                            | 1,051            | 42,033              | 33,267              | 876                              | 876              | 35,019              |
| Equipment                  | 5,466               | 235                              | 176              | 5,877               | 3,512               | 232                              | 116              | 3,860               |
| Renovation                 | 93,000              | 4,000                            | 3,000            | 100,000             | 9,810               | 7,240                            | 3,620            | 20,670              |
| Volunteer incentives       | 28,276              | -                                | -                | 28,276              | 28,171              | -                                | -                | 28,171              |
| Transportation             | 1,804               | 77                               | 38               | 1,919               | 2,475               | 410                              | 205              | 3,090               |
| Program supplies           | 13,329              | -                                | -                | 13,329              | 8,825               | -                                | -                | 8,825               |
| Food                       | 335,209             | -                                | -                | 335,209             | 312,752             | -                                | -                | 312,752             |
| Communications             | 8,688               | 3,103                            | 621              | 12,412              | 5,555               | 2,696                            | 2,929            | 11,180              |
| Computer services          | 3,213               | 138                              | 104              | 3,455               | 2,266               | 2,016                            | 75               | 4,357               |
| Donated food               | 440,859             | -                                | -                | 440,859             | 369,952             | -                                | -                | 369,952             |
| Donated space              | 20,000              | -                                | -                | 20,000              | 55,875              | -                                | -                | 55,875              |
| Miscellaneous              | 2,979               | 4,547                            | 314              | 7,840               | 5,231               | 1,003                            | 411              | 6,645               |
| Depreciation               | 6,134               | 264                              | 198              | 6,596               | 5,364               | 354                              | 177              | 5,895               |
| <b>Total</b>               | <b>\$ 1,545,298</b> | <b>\$ 86,172</b>                 | <b>\$ 48,838</b> | <b>\$ 1,680,308</b> | <b>\$ 1,310,502</b> | <b>\$ 89,724</b>                 | <b>\$ 52,228</b> | <b>\$ 1,452,454</b> |

See independent auditors' report