

**HELPING HANDS: SIMIAN AIDES
FOR THE DISABLED, INC.**

**FINANCIAL STATEMENTS
FOR THE YEARS ENDED
DECEMBER 31, 2011 and 2010**

Table of Contents

	Page
Independent Auditors' Report	1
Financial Statements	
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	4
Notes to Financial Statements	5
Supplementary Information	
Schedules of Functional Expenses	14-15

INDEPENDENT AUDITORS' REPORT

To The Board of Directors
Helping Hands: Simian Aides for the Disabled, Inc.
Boston, Massachusetts

We have audited the accompanying statements of financial position of Helping Hands: Simian Aides for the Disabled, Inc. (a nonprofit organization), as of December 31, 2011 and 2010 and the related statements of activities and cash flows 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 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 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 Helping Hands: Simian Aides for the Disabled, Inc. as of December 31, 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 audit was made for the purpose of forming an opinion on the financial statements as a whole. The supplementary schedules of functional expenses on pages 14 and 15 are presented for the purpose of additional analysis and are 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 State of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Lague & Company, P.C.
Andover, Massachusetts
April 7, 2012

Helping Hands: Simian Aides for the Disabled, Inc.
Statements Of Financial Position
As of December 31, 2011 and 2010

ASSETS

	2011	2010
Assets		
Cash & Cash Equivalents	\$ 409,717	\$ 154,980
Investments - Unrestricted	458,789	75,813
Pledges Receivable	60,000	220,000
Prepaid Expenses	11,987	14,861
Property and Equipment, at Cost, Net of Accumulated Depreciation	2,641,872	2,751,204
Intangible Assets, Net	12,645	13,576
Investments - Restricted	275,000	566,422
Total Assets	\$ 3,870,010	\$ 3,796,856

LIABILITITES AND NET ASSETS

Liabilities		
Mortgage Payable	\$ 1,197,588	\$ 1,283,061
Line of Credit	0	99,956
Accounts Payable and Accrued Expenses	41,078	77,545
Total Liabilities	1,238,666	1,460,562
 Net Assets		
Unrestricted	2,257,038	1,769,872
Temporarily Restricted	99,307	0
Permanently Restricted	275,000	566,422
Total Net Assets	2,631,345	2,336,294
 Total Liabilities and Net Assets	 \$ 3,870,010	 \$ 3,796,856

See accompanying notes and auditors' report

Helping Hands: Simian Aides for the Disabled, Inc.
Statements Of Activities
For the Years Ended December 31, 2011 and 2010

	2011	2010
Changes in Unrestricted Net Assets		
Revenue, Gains and Other Support		
Contributions	\$ 523,041	\$ 596,034
Grant Income	680,181	507,500
Fundraising Benefit	97,070	71,506
Less: Direct Costs Benefiting Donors	(60,259)	(50,458)
Unrealized Gain (Loss) on Investments	(65,582)	27,709
Realized Gain (Loss) on Sale of Investments	54,368	4,571
Interest, Dividends and Other Investment Income	30,763	28,666
Total Revenue, Gains and Other Support	1,259,582	1,185,528
 Reclassifications - Net Assets Released from Donor Restrictions	 391,422	 0
 Total Unrestricted Revenues and Reclassifications	 1,651,004	 1,185,528
 Expenses		
Program Services		
Placement/Foster Care Program	325,377	291,286
Education/Training Program	748,117	748,090
Total Program Services	1,073,495	1,039,377
Supporting Services		
Management and General	62,718	45,351
Fundraising	27,626	25,203
Total Supporting Services	90,344	70,554
 Total Expenses	 1,163,839	 1,109,931
 Increase (Decrease) in Unrestricted Net Assets	 487,165	 75,597
 Changes in Temporarily Restricted Net Assets		
Increase (Decrease) in Temporarily Restricted Net Assets	99,307	0
 Changes in Permanently Restricted Net Assets		
Increase (Decrease) in Permanently Restricted Net Assets	(291,422)	100,000
 Increase (Decrease) in Net Assets	 295,050	 175,597
Net Assets, Beginning of Year	2,336,294	2,160,697
 Net Assets, End of Year	 \$ 2,631,345	 \$ 2,336,294

See accompanying notes and auditors' report.

Helping Hands: Simian Aides for the Disabled, Inc.
Statements Of Cash Flows
For the Years Ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Cash Flows From Operations		
Increase (Decrease) in Net Assets	\$ 295,050	\$ 175,597
<i>Adjustments to Reconcile Increase in Net Assets to Net Cash Provided (Used) by Operating Activities:</i>		
Unrealized (Gain) Loss on Investments	65,582	(24,635)
(Gain) Loss on Sale of Investments	(54,368)	(4,571)
Donated Securities	(59,482)	(25,668)
Depreciation and Amortization	127,779	129,592
(Increase) Decrease in Assets:		
Pledges Receivable	160,000	(20,000)
Prepaid Expenses	2,874	(5,604)
Increase (Decrease) in Liabilities:		
Accounts Payable and Accrued Expenses	(36,469)	5,882
Net Cash Provided By Operating Activities	<u>500,966</u>	<u>230,593</u>
Cash Flows From Investing Activities		
Purchase of Investments	(400,201)	(288,080)
Sale of Investments	339,400	218,319
Net Cash Provided (Used) By Investing Activities	<u>(60,801)</u>	<u>(69,761)</u>
Cash Flows From Financing Activities		
Proceeds (Payments) From Line of Credit	(99,956)	(12,100)
Principal Paid on Mortgage	(85,473)	(80,945)
Net Cash (Used) By Financing Activities	<u>(185,429)</u>	<u>(93,045)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	254,736	67,787
Cash and Cash Equivalents, <i>Beginning of Year</i>	<u>154,980</u>	<u>87,193</u>
Cash and Cash Equivalents, <i>End of Year</i>	<u>\$ 409,717</u>	<u>\$ 154,980</u>
Supplemental Disclosure:		
Cash Paid During Year for Interest	<u>\$ 45,100</u>	<u>\$ 56,878</u>

See accompanying notes and auditors' report.

Helping Hands: Simian Aides for the Disabled, Inc.
Notes to the Financial Statements
December 31, 2011 and 2010

Summary of Significant Accounting Policies

This summary of significant accounting policies of Helping Hands: Simian Aides for the Disabled, Inc. (the Organization) is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management, which is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Business Activity

The Organization provides services to individuals with severe mobility impairments; specifically, the Organization breeds, raises, and trains capuchin monkeys to provide daily assistance to people living with spinal cord injury or other mobility impairments. The Organization supports each monkey and his or her human partner during many years together through interactive mentoring of the placement, and close supervision of the monkey's behavioral, nutritional, and veterinary needs.

Method of Accounting

The financial statements have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers as "cash equivalents" all highly liquid debt instruments purchased with a maturity date of three months or less.

Investment Policy and Investments

The Organization follows a total-return strategy in which investment decisions are made with the intent of maximizing the long-term total return of the portfolio, combining market-value changes (realized and unrealized) and current yield (interest and dividends). The Organization's assets are invested in a mixture of equities, fixed-income instruments, cash and alternative investment classes.

Investments in common stock, government and corporate bonds, and mutual and other publicly traded funds are stated at fair value based on quoted market values. Investments in cash management funds are stated at cost, which approximates fair value. Net realized and unrealized gains and losses and interest and dividend income on investments are reflected in the statement of activities.

Accompanying notes are an integral part of these financial statements.

Helping Hands: Simian Aides for the Disabled, Inc.
Notes to the Financial Statements
December 31, 2011 and 2010

Summary of Significant Accounting Policies, (continued)

Contributions

The Organization reports contributions received in accordance with Financial Accounting Standards Board Accounting Standards Codification Section 958-310 *Not-For-Profit Entities – Receivables*. Under section 958-310, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of the donated 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.

During 2011, the Board voted to remove a voluntary restriction (in accordance with all applicable guidelines and regulations) that a previous Board had put in place. The purpose was to clarify the donor's intent for this gift and the Board has no immediate plan to use these funds. As a result of removing this restriction, \$391,422 was reclassified from permanently restricted net assets to unrestricted net assets. As of December 31, 2011, the Organization had \$275,000 of permanently restricted net assets and \$99,307 in temporarily restricted net assets.

Unconditional promises to give are recognized as revenues or gains in the period received as assets or decreases in liabilities or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Unconditional promises to give at December 31, 2011 and 2010 were \$60,000 and \$220,000, respectively. They are unrestricted and recorded as pledge receivable. Management expects the pledge receivable to be fully collectible; therefore, no allowance for uncollectible accounts is considered necessary at December 31, 2011.

Fair Value of Financial Instruments

The Organization is required to disclose estimated fair values for its financial instruments. The carrying amounts of financial instruments including cash, money market and investment accounts with broker dealers, accounts payable and long-term debt approximated fair value as of December 31, 2011 and 2010.

Helping Hands: Simian Aides for the Disabled, Inc.
Notes to the Financial Statements
December 31, 2011 and 2010

Summary of Significant Accounting Policies, (continued)

Property and Equipment

Property, plant and equipment with estimated useful lives greater than one year and cost of more than \$1,000 are capitalized and carried at cost if purchased or fair market value at date of gift if donated. Depreciation is calculated on the straight-line method over the estimated useful lives of the assets, which range from 3 to 40 years.

Prepaid Expenses

Prepaid expenses at December 31, 2011 and 2010 consist of prepaid insurance of \$11,987 and \$14,861, respectively.

Financial Statement Presentation

The Organization presents its financial statements in accordance with Financial Accounting Standards Board Accounting Standards Codification Section 958-205 *Not-For-Profit Entities – Presentation of Financial Statements*. Under section 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Functional Allocation of Expense

Expenses are charged directly to program, management and general, or fundraising based on a combination of specific identification and allocation by management. Due to a change in accounting guidance, specifically related to audit fee accruals, for the years ended December 31, 2011 and 2010, audit fees reported on the schedule of functional expenses were \$13,673 and \$0, respectively.

Estimates

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

Tax Status

Helping Hands: Simian Aides for the Disabled, Inc. is a nonprofit organization exempt from federal income taxes under Section 501 (C)(3) of the Internal Revenue Code. Accordingly, no income tax expense was paid during or recorded in the financial statements for the years ended December 31, 2011 and 2010.

Accompanying notes are an integral part of these financial statements.

Helping Hands: Simian Aides for the Disabled, Inc.
Notes to the Financial Statements
December 31, 2011 and 2010

Summary of Significant Accounting Policies, (continued)

Donated Materials and Services

Donated materials and services meeting the criteria for recognition in the financial statements are reflected in the financial statements as non-cash contributions at their estimated value on the date of receipt. In addition to the amounts recorded as revenue and expenditures in the financial statements, volunteers have donated significant amounts of time assisting the Organization with fundraising, special projects, and provision of program services. These contributed services do not meet the criteria for recognition in the financial statements.

Concentration of Credit Risk

The Organization maintains its cash balances at various financial institutions located in Massachusetts. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 per institution. As of December 31, 2011, the maximum loss that would have resulted for the excess of the deposit liabilities over the amounts that would have been covered by federal insurance was \$135,751.

The Organization also maintains certain investments at various brokerage firms that are insured by the Securities Investor Protection Corporation up to \$100,000 for a cash claim and \$500,000 in total for cash and securities. The maximum amount subject to investment risk loss was \$36,133 at December 31, 2011.

Uncertain Tax Positions

Effective January 1, 2010, the Organization adopted Financial Accounting Standards Board Accounting Standards Codification Section 740-10, *Accounting for Uncertainty in Income Taxes*, which prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. For the year ended December 31, 2011, the Organization has no material uncertain tax positions to be accounted for in the financial statements under the new rules.

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Helping Hands: Simian Aides for the Disabled, Inc.
Notes to the Financial Statements
December 31, 2011 and 2010

Investments

The following is a summary of investments at December 31, 2011 and 2010, respectively:

	<u>2011</u>	<u>2010</u>
Equities	\$ 158,307	\$ 54,230
Money funds	146,670	18,962
Mutual funds	96,000	98,636
Corporate bonds	<u>332,812</u>	<u>470,407</u>
	733,789	642,235
Less: Endowment Corpus (at cost):	(275,000)	(566,422)
Unrestricted:	<u>\$ 458,789</u>	<u>\$ 75,813</u>

Unrealized gains (losses) during the years ended December 31, 2011 and 2010 were \$(65,582) and \$27,709, respectively. Interest and dividends on investments totaled \$30,763 and \$28,666 in December 31, 2011 and 2010, respectively.

Property and Equipment

Property and equipment consists of the following at December 31, 2011 and 2010:

	<u>Life</u>	<u>2011</u>	<u>2010</u>
Building	30 Yrs.	\$ 425,000	\$ 425,000
Building Improvements	30 Yrs.	3,359,894	3,345,094
Furnitures & Fixtures	5 Yrs.	13,824	12,500
Equipment	5 Yrs.	<u>70,667</u>	<u>69,276</u>
		3,869,385	3,851,870
Accumulated Depreciation		(1,227,513)	(1,100,666)
Net Assets		<u>\$ 2,641,872</u>	<u>\$ 2,751,204</u>

Depreciation expense for the years ended December 31, 2011 and 2010 was \$126,848 and \$128,661, respectively.

Accompanying notes are an integral part of these financial statements.

Helping Hands: Simian Aides for the Disabled, Inc.
Notes to the Financial Statements
December 31, 2011 and 2010

Intangible Assets

Financing costs are being amortized on a straight-line basis over the twenty year term of the debt obligations. The Organization's intangible assets consist of the following at December 31:

	<u>2011</u>	<u>2010</u>
Financing costs	\$ 21,974	\$ 21,974
Less: Accumulated amortization	<u>(9,329)</u>	<u>(8,398)</u>
Intangible Assets, net	<u>\$ 12,645</u>	<u>\$ 13,576</u>

Amortization expense for the years ended December 31, 2011 and 2010 was \$931 and \$931, respectively.

Accounts Payable and Accrued Expenses

At December 31, accounts payable and accrued expenses consist of the following:

	<u>2011</u>	<u>2010</u>
Accounts Payable	\$ 4,853	\$ 41,627
Accrued Vacation	5,515	2,832
Accrued Payroll & Payroll Taxes	30,710	28,848
Accrued Interest Payable	<u>0</u>	<u>4,238</u>
Total	<u>\$ 41,078</u>	<u>\$ 77,545</u>

Mortgage Payable

	<u>2011</u>	<u>2010</u>
Peoples Federal Savings Bank, 3.375%, secured by the building with monthly, principal and interest payments of \$10,741, with final maturity in September 2023.	<u>\$ 1,197,588</u>	<u>\$ 1,283,061</u>

Accompanying notes are an integral part of these financial statements.

Helping Hands: Simian Aides for the Disabled, Inc.
Notes to the Financial Statements
December 31, 2011 and 2010

Mortgage Payable, (continued)

The terms of the mortgage allow periodic adjustments to the interest rate and payment based on the FHLB One Year and a margin of three percent. The Organization's principal commitment under the mortgage agreement is summarized below at December 31:

<u>Year</u>	<u>Principal</u>
2012	88,622
2013	91,889
2014	98,787
2015	102,428
2016	108,952
Thereafter	706,910

Line of Credit

The Organization has a \$150,000 line of credit, and the line is unsecured, interest and principal payments, carrying an interest rate of 4.25%. Outstanding balances on this line of credit were \$0 and \$99,956 at December 31, 2011 and 2010, respectively.

Related Party Transactions

A Corporation, wholly owned by an officer of the Organization, provides services including routine repairs and maintenance on the heating, ventilation, air conditioning and fire detection systems.

Programs

The Organization conducts the following four primary programs:

Placement

The Placement program is divided into two categories: New Placement and Active Placement. The New Placement program consists of evaluating a candidate and, upon candidate approval, choosing the right monkey for the particular home. Once the match is identified, the Organization's staff members conduct on-site training and placement over a period of six to ten days. The Organization is in communication daily during the first year of a new placement. The Active Placement program begins after the first year to monitor changes in the monkey and to provide additional training and behavioral reinforcement, if necessary.

Helping Hands: Simian Aides for the Disabled, Inc.
Notes to the Financial Statements
December 31, 2011 and 2010

Programs, (continued)

Foster Program

The foster program provides foster homes to raise monkeys from birth through adolescence until monkeys are ready for training. They learn to interact in a home environment and develop their readiness for school. Through this program the Organization also coordinates supportive homes for monkeys who have entered their twilight years or who require closer medical supervision.

Education/Training

The training facility, located in Boston MA, is where each monkey progresses through a series of classrooms that vary in size and complexity as they learn increasingly complicated tasks. They are matched with a staff trainer who progresses the monkey through four levels of schooling. The training room gradually begins to resemble a home environment to help the monkey become familiar and adept at using home appliances and electronics.

Spinal Cord Injury Prevention Program

This community service educational program is presented to children and young adults across the country at schools, camps and youth groups. It is designed to make students more aware of ways to prevent spinal cord injuries as well as the daily challenges that people with severe disabilities face. The program also aims to educate young people about the human-animal bond and the benefits of community service.

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Helping Hands: Simian Aides for the Disabled, Inc.
Notes to the Financial Statements
December 31, 2011 and 2010

Grant Income

Grant income for the years ended December 31, 2011 and 2010 represents support received by the Organization from the following funding sources:

Grant Name	2011	2010
Bernice & Milton Stern Foundation	\$ 250,000	\$ 250,000
The Merancas Foundation	60,000	60,000
The Michele & Agnese Cestone Foundation	30,000	30,000
The Powell Foundation	25,000	25,000
Michael & Helen Schaffer Foundation	25,000	25,000
The Starr Foundation	40,000	0
Liberty Mutual	50,000	20,000
Other	200,181	97,500
Total	\$ 680,181	\$ 507,500

In total, the Organization received \$879,488 of grant income in 2011 of which \$100,000 from The Charles Evans Foundation is permanently restricted and \$99,307 from The Ludwick Family Foundation is temporarily restricted.

Evaluation of Subsequent Events

The Organization did not have any other subsequent events through April 7, 2012, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the fiscal year ended December 31, 2011.

Reclassifications

Certain amounts from the years ended December 31, 2011 and 2010 have been reclassified to conform with the current presentation with no effect on previously reported income.

SUPPLEMENTARY INFORMATION

Helping Hands: Simian Aides for the Disabled, Inc.
Schedule Of Functional Expenses
For the Year Ended December 31, 2011

	Program Services			Supporting Services			2011 Total Expenses
	Placement/ Foster Program	Education/ Training Program	Total	Management And General	Fund Raising	Total	
Salaries	\$ 191,877	\$ 339,253	\$ 531,130	\$ 24,204	\$ 24,505	\$ 48,709	\$ 579,839
Consultants	427	1,961	2,388	214	0	214	2,602
Payroll Taxes	15,369	26,134	41,503	1,917	1,884	3,801	45,304
Veterinary Services	5,427	18,572	23,999	0	0	0	23,999
Supplies and Materials	4,615	42,811	47,426	3,773	300	4,073	51,499
Telephone	5,280	3,209	8,489	1,229	0	1,229	9,718
Interest	13,901	30,044	43,945	897	0	897	44,842
Rent	0	0	0	0	0	0	0
Utilities	9,648	33,298	42,946	872	0	872	43,818
Equipment and Equipment Repairs	1,080	2,358	3,438	0	0	0	3,438
Repairs and Maintenance	821	37,129	37,951	542	0	542	38,492
Insurance	28,499	38,195	66,694	2,535	659	3,194	69,888
Audit Fees	0	0	0	13,673	0	13,673	13,673
Postage and Delivery	3,072	9,218	12,290	207	153	360	12,650
Travel	39,712	4,721	44,433	148	0	148	44,581
Printing and Reproduction	0	38,961	38,961	544	125	669	39,630
Bank Charges	0	0	0	198	0	198	198
Investment Fees	0	0	0	3,098	0	3,098	3,098
Miscellaneous Expense	128	2,754	2,882	5,909	0	5,909	8,791
Total Expenses Before Depreciation	319,857	628,618	948,476	59,958	27,626	87,584	1,036,060
Depreciation and Amortization	5,520	119,499	125,019	2,760	0	2,760	127,779
Total Expenses, 2011	<u>\$ 325,377</u>	<u>\$ 748,117</u>	<u>\$ 1,073,495</u>	<u>\$ 62,718</u>	<u>\$ 27,626</u>	<u>\$ 90,344</u>	<u>\$ 1,163,839</u>

See accompanying notes and auditors' report.

Helping Hands: Simian Aides for the Disabled, Inc.
Schedule Of Functional Expenses
For the Year Ended December 31, 2010

	Program Services			Supporting Services			
	Placement/ Foster Program	Education/ Training Program	Total	Management And General	Fund Raising	Total	2010 Total Expenses
Salaries	\$ 176,545	\$ 345,857	\$ 522,402	\$ 23,732	19,929	\$43,661	\$ 566,063
Consultants	712	9,203	9,915	356	0	356	10,271
Payroll Taxes	14,334	34,074	48,408	1,812	1,836	3,648	52,056
Veterinary Services	2,633	14,773	17,406	0	0	0	17,406
Supplies and Materials	3,377	36,031	39,408	4,118	133	4,251	43,659
Telephone	5,139	2,450	7,589	2,929	0	2,929	10,518
Interest	17,695	36,350	54,045	1,103	0	1,103	55,148
Utilities	9,121	31,569	40,690	838	0	838	41,528
Equipment and Equipment Repairs	3,890	1,350	5,240	0	0	0	5,240
Repairs and Maintenance	944	27,098	28,042	812	0	812	28,854
Insurance	16,771	36,892	53,663	2,005	2,512	4,517	58,180
Postage and Delivery	3,008	12,050	15,058	268	263	531	15,589
Travel	31,079	3,324	34,403	231	79	310	34,713
Printing and Reproduction	340	33,703	34,043	314	451	765	34,808
Bank Charges	0	0	0	486	0	486	486
Investment Fees	0	0	0	2,262	0	2,262	2,262
Miscellaneous Expense	100	2,172	2,272	1,286	0	1,286	3,558
Total Expenses Before Depreciation	285,688	626,896	912,584	42,552	25,203	67,755	980,339
Depreciation and Amortization	5,598	121,194	126,793	2,799	0	2,799	129,592
Total Expenses, 2010	<u>\$ 291,286</u>	<u>\$ 748,090</u>	<u>\$ 1,039,377</u>	<u>\$ 45,351</u>	<u>\$ 25,203</u>	<u>\$70,554</u>	<u>\$ 1,109,931</u>

See accompanying notes and auditors' report.