

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
AND SUBSIDIARIES**

CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2011 AND 2010

Under provisions of state law this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 14 2012



SHECHTMAN MARKS DEVOR PC
Certified Public Accountants

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
YEARS ENDED JUNE 30, 2011 AND 2010

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Report of independent certified public accountants

Board of Directors and Officers
Resources for Human Development, Inc and Subsidiaries

We have audited the accompanying consolidated statements of financial position of Resources for Human Development, Inc and Subsidiaries (the Organization) as of June 30, 2011 and 2010, and the related consolidated statements of unrestricted revenues, expenditures and other changes in unrestricted net assets, changes in net assets, functional expenditures and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and the 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 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Resources for Human Development, Inc and Subsidiaries as of June 30, 2011 and 2010, and the consolidated changes in their net assets and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 20, 2012, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.



Philadelphia, PA
January 20, 2012

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2011 AND 2010

<u>ASSETS</u>	<u>2011</u>	<u>2010</u>
Current assets		
Cash and cash equivalents	\$ 4,581,328	\$ 436,714
Limited use cash, representative payee cash funds	1,067,953	1,015,617
Limited use investments	150,129	-
Accounts receivable, net of allowance for doubtful accounts of \$3,008,061 for 2011 and \$2,089,816 for 2010	33,229,865	32,521,010
Advances and loans, current portion	51,906	355,684
Inventory	933,487	947,164
Prepaid expenses	<u>1,251,833</u>	<u>1,471,428</u>
 Total current assets	 41,266,501	 36,747,617
Property and equipment, net	24,747,394	23,997,857
Equity investments in companies	1,559,386	1,042,379
Advances and loans, net of current portion and allowance for uncollectible advances and loans of \$120,469 for 2011 and \$93,880 for 2010	377,630	859,407
Other assets	<u>665,804</u>	<u>517,395</u>
 Total assets	 <u>\$ 68,616,715</u>	 <u>\$ 63,164,655</u>

	<u>2011</u>	<u>2010</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities		
Lines of credit and short-term borrowings	\$ 5,607,000	\$ 3,121,000
Current portion of long-term debt	852,587	799,553
Accounts payable and accrued expenses	24,256,142	23,219,896
Deferred revenue	4,468,028	3,292,863
Contract advances, current	85,133	145,954
Deferred credits, current	71,333	3,000
Due to custodial clients	<u>1,067,953</u>	<u>1,015,617</u>
Total current liabilities	36,408,176	31,597,883
Long-term liabilities		
Long-term debt, net of current portion	16,349,587	15,962,746
Contract advances, long-term	226,628	226,628
Deferred credits, long-term	45,000	116,333
Retirement plans, long-term	747,398	887,331
Interest rate swap	<u>555,851</u>	<u>654,526</u>
Total liabilities	<u>54,332,640</u>	<u>49,445,447</u>
Net assets		
Unrestricted	11,575,417	10,395,798
Temporarily restricted	<u>2,128,843</u>	<u>2,882,170</u>
Total net assets before noncontrolling interests	13,704,260	13,277,968
Noncontrolling interests	<u>579,815</u>	<u>441,240</u>
Total net assets	<u>14,284,075</u>	<u>13,719,208</u>
Total liabilities and net assets	<u>\$ 68,616,715</u>	<u>\$ 63,164,655</u>

The accompanying notes are an integral part of these consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF UNRESTRICTED REVENUES, EXPENDITURES
AND OTHER CHANGES IN UNRESTRICTED NET ASSETS
YEARS ENDED JUNE 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
Support, revenue and other		
Support		
Federal	\$ 3,824,101	\$ 4,598,135
Various states	103,400,426	95,189,622
City of Philadelphia, PA	28,100,336	28,821,214
Montgomery County, PA	8,356,548	8,147,632
Other PA counties	5,555,615	4,450,318
Medical assistance/managed care	20,228,532	20,889,239
Grants and donations	<u>1,229,675</u>	<u>1,958,300</u>
Total unrestricted support	<u>170,695,233</u>	<u>164,054,460</u>
Revenue		
Patient/client fees	20,438,488	19,593,767
Other fees and sales	10,347,969	8,258,487
Interest and miscellaneous income	<u>1,888,418</u>	<u>1,054,396</u>
Total unrestricted revenue	<u>32,674,875</u>	<u>28,906,650</u>
Net assets released from temporary restrictions	<u>1,798,023</u>	<u>1,165,299</u>
Total unrestricted support, revenue and other	<u>205,168,131</u>	<u>194,126,409</u>
Expenditures		
Program	172,170,864	163,566,217
Management and general	23,700,791	22,499,239
Fundraising	342,120	334,705
Other operating	<u>8,514,531</u>	<u>6,181,579</u>
Total expenditures	<u>204,728,306</u>	<u>192,581,740</u>
Income from operations	<u>439,825</u>	<u>1,544,669</u>

The accompanying notes are an integral part of these consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF UNRESTRICTED REVENUES, EXPENDITURES
AND OTHER CHANGES IN UNRESTRICTED NET ASSETS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
Other changes in unrestricted net assets		
Equity in net income (losses) of investments	612,363	(105,087)
Change in fair value of interest rate swap	<u>98,675</u>	<u>(125,969)</u>
Total other changes in unrestricted net assets	<u>711,038</u>	<u>(231,056)</u>
Changes in unrestricted net assets before noncontrolling interests	1,150,863	1,313,613
Noncontrolling interests in net losses of investments	<u>28,756</u>	<u>163,244</u>
Changes in unrestricted net assets	<u><u>\$ 1,179,619</u></u>	<u><u>\$ 1,476,857</u></u>

The accompanying notes are an integral part of these consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS
YEARS ENDED JUNE 30, 2011 AND 2010

	2011	2010
Unrestricted net assets		
Total unrestricted support and revenue	\$ 203,370,108	\$ 192,961,110
Net assets released from temporary restrictions	1,798,023	1,165,299
Total expenditures	(204,728,306)	(192,581,740)
Equity in net income (losses) of investments	612,363	(105,087)
Change in fair value of interest rate swap	98,675	(125,969)
Noncontrolling interests in net losses of investments	28,756	163,244
	<u>1,179,619</u>	<u>1,476,857</u>
Temporarily restricted net assets		
Contributions	1,044,696	435,464
Net assets released from temporary restrictions	(1,798,023)	(1,165,299)
	<u>(753,327)</u>	<u>(729,835)</u>
Changes in total net assets before noncontrolling interests	<u>426,292</u>	<u>747,022</u>
Noncontrolling interests		
Transfer in of equity from new consolidated entities	79,153	-
Net losses of investments	(28,756)	(163,244)
Contributions	94,483	-
Distributions	(6,305)	(16,665)
	<u>138,575</u>	<u>(179,909)</u>
Change in total net assets	<u>564,867</u>	<u>567,113</u>
Total net assets at beginning of year	<u>13,719,208</u>	<u>13,152,095</u>
Total net assets at end of year	<u>\$ 14,284,075</u>	<u>\$ 13,719,208</u>

The accompanying notes are an integral part of these consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENDITURES
YEAR ENDED JUNE 30, 2011

Program	SALARIES	BENEFITS	FEES AND SERVICES	OCCUPANCY	COMMUNICA-TIONS	PROGRAM SUPPLIES	TRAVEL AND MISC	SMALL EQUIPMENT & MAINTENANCE	PROPERTY AND EQUIPMENT	TOTAL
LOWER MERION COUNSELING SERVICES	\$ 351,171	\$ 79,697	\$ 388,781	\$ 157,831	\$ 17,212	\$ 13,509	\$ 2,281	\$ 12,859	\$ 2,618	\$ 1,026,099
MH Outpatient	6,054	1,818	-	8,512	-	-	-	-	-	16,384
Student Assistance	210,064	53,470	3,516	11,147	15,274	1,893	3,647	29,988	4,932	333,931
LMCS Recovery	48,646	14,071	513	-	-	460	34	-	-	63,724
LMCS Case Management	-	-	-	-	-	-	-	-	-	-
CONSULTANTS IN CONTEXT Montgomery County	255,275	45,660	89,041	17,673	5,394	9,416	10,920	1,640	7,999	443,018
NEW FOUNDATIONS/WELLSPRINGS Montgomery County	1,029,728	301,754	10,388	407,168	23,494	105,234	12,004	141,481	5,943	2,037,194
COMPEX Montgomery County	79,942	18,563	2,164	11,051	5,842	8,432	4,014	1,681	2,195	133,884
COMPEX Delaware County	27,794	9,087	1,140	8,119	5,451	283	1,609	-	-	58,493
NEW OPTIONS Montgomery County	585,222	171,197	11,432	123,514	13,853	82,573	9,141	55,861	2,476	1,050,678
POSITIVE RESOLUTIONS-Montgomery County	866,640	246,174	18,194	215,218	38,687	119,985	9,141	58,321	15,676	1,588,036
COORDINATED HOMELESS OUTREACH CENTER	678,695	203,773	16,478	56,351	17,500	144,252	1,670	48,005	11,817	1,178,441
COORDINATED HOMELESS OUTREACH CENTER CTI	181,067	55,278	5,771	5,180	4,338	6,310	6,595	14,060	-	283,199
RISE ABOVE	189,852	33,944	77,524	27,831	7,639	19,276	2,002	9,337	13,028	380,133
METHADONE CENTER Montgomery County	738,681	184,331	97,189	101,447	12,067	71,321	19,588	38,138	570	1,263,132
WOMANSPACE-Ardmore-Montgomery County	226,800	67,959	1,518	42,108	8,447	27,485	4,554	11,633	570	390,874
FAMILY HOUSE-Norristown Montgomery County	363,968	104,385	8,797	36,891	9,916	54,087	6,157	29,717	23,481	637,299
WOMANSPACE-Philadelphia	303,275	83,878	54,781	43,912	6,929	46,541	7,687	12,778	5,723	565,484
FAMILY HOUSE Philadelphia	396,810	115,683	19,408	89,776	9,643	46,764	2,777	40,486	13,902	737,289
BEHAVIORAL HEALTH SERVICES CITY OF PHILA	9,896,921	2,999,518	384,994	2,389,373	247,522	1,191,582	90,624	692,799	233,939	18,127,272
NOVA III	740,779	191,404	30,056	112,373	12,694	75,297	2,205	41,250	8,977	1,215,005
PENNSYLVANIA IDD	23,611,505	6,903,463	917,177	3,659,649	428,047	1,637,881	403,152	1,915,002	172,051	39,638,537
EARLY INTERVENTIONS	236,845	59,336	295,377	30,160	7,904	5,540	7,436	-	-	651,595
RIS Montgomery County	55,985	10,533	1,467	22,875	1,121	4,085	1,957	23,262	65,250	186,435
RHD BRIDGES Alligheny County	619,509	184,738	58,755	81,321	11,625	46,427	17,418	29,104	617	1,049,514
CHILDRENS PROGRAMS	2,580,696	598,286	355,689	52,325	30,172	18,740	3,581	25,224	1,771	3,666,484
School Based BH Services CBH	757,375	219,726	144,896	335,626	8,131	40,949	4,277	19,417	-	1,530,297
STEPPING STONES	2,459,178	455,532	69,374	75,347	35,710	14,315	14,151	19,285	2,089	3,144,981
COSP	438,065	113,113	887	26,421	13,149	2,596	5,677	8,471	-	601,379
CBCT	457,360	134,808	26,404	117,380	10,189	46,489	41,929	10,094	4,304	823,949
NORTH E3 CENTER	330,493	78,997	1,720	3,003	1,324	13,949	179	1,802	1,825	437,792
MASTERY	102,948	16,983	1,094	27,316	2,436	11,071	1,282	1,475	-	164,705
RTE A	314,822	80,988	26,999	69,470	14,998	40,477	14,780	15,743	3,658	581,605
SUPPORTED ADULT 1260	95,225	37,347	545	117,081	2,246	2,246	5,178	3,735	-	352,614
SUPPORTED ADULT HUD	61,532	18,089	18,268	-	1,396	7,461	1,700	14,137	31,096	153,679
MAINSTREAM	157,700	38,729	6,034	238,907	2,662	10,721	3,031	942	-	459,726
FAMILIES IN TRANSITION	341,254	96,939	21,168	73,202	8,365	62,474	1,320	12,803	1,289	598,914
PROJECT ADVANTAGE	1,807,379	295,930	66,887	174,258	26,812	121,081	10,793	39,455	13,573	1,758,968
NEW START 1 & 2	1,431,339	452,144	576,709	137,938	174,297	174,297	15,733	87,745	555	2,917,067
RIDGE AVENUE SHELTER	1,115,293	344,360	92,567	49,211	49,483	30,832	9,943	49,212	9,873	1,750,794
FASST/CONNECTIONS	867,370	289,355	2,731	54,042	14,647	35,884	3,881	23,343	1,785	1,293,038
WOODSTOCK SHELTER	-	-	-	-	-	-	-	-	-	-
NORTHEAST PENNSYLVANIA (excludes IDD)	459,136	119,282	53,546	39,551	7,282	33,250	5,624	11,747	8,607	738,025
Hope House	441,270	121,112	54,446	42,651	11,096	35,947	5,836	21,017	614	733,992
New Perspectives Residential	252,894	70,442	8,305	10,642	6,176	4,195	1,275	1,946	-	355,975
New Perspectives Phone	172,465	47,072	16,231	9,501	2,939	1,614	1,991	30,112	-	282,225
New Perspectives Mobile	18,737	2,411	-	-	-	-	-	-	-	21,148
New Perspectives Spectral	-	-	-	-	-	-	-	-	-	-

The accompanying notes are an integral part of these consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENDITURES
YEAR ENDED JUNE 30, 2011

Program	SALARIES	BENEFITS	FEES AND SERVICES	OCCUPANCY	COMMUNICATIONS	PROGRAM SUPPLIES	TRAVEL AND MISC.	SMALL EQUIPMENT & MAINTENANCE	PROPERTY AND EQUIPMENT	TOTAL
NORTH EAST PENNSYLVANIA (continued)										
Crossroads Pkz Housing Fund	2,652	493	371,543	87,645	76	8,838	4,373	22,071	1,803	124,816
Lehigh County Medical Mobile	1,692,138	428,027	331,543	190,308	17	1,922	69	1,367	15,473	15,473
Lehigh Valley ACT	26,478	6,980	115,010	6,000	56,863	54,863	134,198	83,687	15,794	2,977,546
LVACT ICM	308,070	84,893	1,518	31,418	2,417	392	118	1,501	2,136	161,032
Power	194,744	50,505	24,728	57,134	9,227	16,831	12,361	17,326	23,758	508,102
Fair Weather Lodge	6,291	1,228	155	149,316	3,130	16,954	17,505	57,370	445,726	871,796
LV Housing Support	288,943	75,750	2,896	55,634	90	-	-	16	157,096	484,365
CNP Community Connections	71,443	20,159	353	242,389	12,502	3,445	17,598	23,984	3,593	358,271
Cross Roads	65,951	30,088	221	134,217	4,939	4,858	4,395	9,985	3,033	264,492
Cross Roads Supportive Family Housing	301,303	96,435	2,954	31,221	3,241	7,856	1,777	28,108	5,803	494,636
Hope Springs Lehigh County	412,191	123,004	5,280	37,254	8,094	28,081	3,795	16,950	8,003	660,776
Hope Springs Northampton County	4,268,163	1,087,783	271,702	489,246	10,004	33,110	4,213	32,457	3,263	7,245,990
CONNECTICUT										
Wilmington NOW	452,654	104,612	28,241	118,631	6,584	62,366	8,002	19,245	1,234	800,335
Brandywine Hills	341,109	71,780	27,154	76,198	6,988	48,581	4,806	29,676	1,648	604,526
DE Pastimes	744,582	162,810	43,830	111,696	12,210	99,249	5,466	59,471	1,648	1,240,972
Choir	644,372	156,768	74,528	6,826	6,098	65,000	41,993	6,059	12,924	1,014,568
Manassay Delaware	581,097	174,590	7,153	74,804	16,838	73,320	6,155	46,564	66,026	1,046,597
Manassay Delaware - Philadelphia	165,745	50,939	4,325	27,231	3,043	7,093	1,809	11,638	-	289,023
FLORIDA										
Family House	3,197,041	1,021,870	68,185	517,651	71,101	385,565	41,184	323,952	42,513	5,689,061
NEW OPTIONS FOR WOMEN										
Family House	436,794	117,267	11,161	70,460	10,257	53,498	9,656	28,600	3,628	741,421
Pathways	542,446	136,813	22,576	165,575	16,665	47,254	7,730	40,072	1,738	980,869
LA CARE	498,430	131,485	3,591	158,008	20,397	42,902	15,853	25,718	2,607	899,011
MCS/ACT	69,806	14,107	5,235	10,997	1,180	18,673	4,069	11,209	4,945	141,221
LA Metropolitan ACT	861,552	195,898	475,766	128,030	30,628	31,360	61,247	29,725	1,219	1,815,435
LA MCS	273,640	47,860	99,244	26,831	8,151	56,993	22,902	30,113	137,850	702,984
MSJ	456,072	90,686	86,511	26,676	7,863	14,375	8,014	14,375	2,882	726,872
Jefferson Parish Outreach	297,337	51,260	35,729	20,134	9,751	37,542	5,285	35,023	72,349	584,400
FT/AP Peer Mentor	113,854	27,317	-	8,093	2,918	19,527	2,329	21,424	-	195,462
LA Housing Support Team	105,813	22,621	18,408	10,094	3,804	1,802	11,272	255	-	173,789
MARYLAND										
Supported Adult Outreach	677,375	164,528	11,240	41,596	15,472	15,766	44,519	13,499	8,091	992,086
MASSACHUSETTS										
Supported Adult Outreach	172,093	40,897	36,940	225	3,095	24,358	890	6,494	-	284,992
MISSOURI										
Supported Adult Outreach	3,178,883	902,154	11,848	827,949	63,790	304,586	30,786	241,628	12,520	5,574,144
NEBRASKA										
Supported Adult Outreach	1,771,841	482,819	6,025	305,216	30,742	104,725	161,250	85,171	20,793	2,936,582
NEW JERSEY										
Supported Adult Outreach	1,009,876	206,712	8,473	68,327	23,755	78,481	30,096	22,431	3,294	1,451,845
Supported Adult Outreach	405,861	111,577	21,287	330,929	21,520	27,130	7,748	65,108	4,826	994,986
Supported Adult Outreach	772,512	212,942	22,621	795,834	23,520	33,010	8,334	64,974	4,647	1,934,394
Supportive Housing Program	256,613	68,702	12,076	244,930	12,697	13,598	4,197	42,547	13,700	669,060
Supportive Housing Program	248,841	79,208	270	364,134	6,125	24,939	6,217	39,290	4,529	773,553
NORTH CAROLINA										
Supportive Housing Program	1,478,079	431,536	39,782	354,500	61,337	170,720	32,737	129,018	6,953	2,704,672

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RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENDITURES
YEAR ENDED JUNE 30 2011

Program	SALARIES	BENEFITS	FEES AND SERVICES	OCCUPANCY	COMMUNICA TIONS	PROGRAM SUPPLIES	TRAVEL AND MISC	SMALL EQUIPMENT & MAINTENANCE	PROPERTY AND EQUIPMENT	TOTAL
RHODE ISLAND	1,126,683	348,645	6,159	127,803	12,535	43,279	46,457	33,547	1,946	1,757,064
TENNESSEE	4,443,318	1,306,285	55,694	158,668	65,716	98,952	122,722	204,897	29,968	6,484,220
VIRGINIA	130,485	29,650	24,404	13,513	5,724	2,052	7,433	11,682	-	224,934
FAMILY PRACTICE AND CONSULTING NETWORK	6,649,554	1,382,900	3,202,335	977,142	114,061	533,374	164,511	98,851	269,862	13,392,600
CHESHIRE COUNTY OUTPATIENT	82,748	16,322	11,344	9,352	2,074	2,001	1,488	355	-	125,702
MORRIS HOUSE	38,788	10,446	800	1,700	537	520	561	-	-	42,456
ADENSHA VILLAGE	179,906	39,081	1,253	58,751	8,220	2,888	2,337	479	-	55,329
CHESTER YOUTH BUILD	77,937	14,600	1,717	51,528	1,516	4,091	(5,244)	2,114	-	304,317
POINT TO POINT	822,974	210,954	195	104,596	50,902	7,790	314,347	248,450	49,441	1,809,650
NEW BEGINNINGS	396,810	101,425	607,067	26,845	96,373	135,496	52,009	7,064	730	1,423,819
FUTURE SEARCH	24,592	8,650	2,373	-	3,507	26,122	7,972	102,557	188,111	778,923
ENDOW A HOME	170,008	38,861	13,916	207,282	5,619	7,395	45,174	8,435	2,237	348,943
PARTNERSHIP FOR EMPLOYMENT	172,623	38,755	24,316	38,062	4,653	16,491	53,381	8,445	630	908,114
HIGH STREET	54,110	14,510	65	10,220	2,034	3,622	1,742	3,881	-	90,814
MISCELLANEOUS	514,554	98,671	109,703	66,711	10,437	56,708	496,636	41,533	24,715	1,421,668
Grand Totals	97,832,667	26,653,980	10,027,436	17,571,262	2,303,474	7,627,831	3,063,151	6,452,022	2,574,327	174,106,150
Property and equipment capitalized	-	-	-	-	-	-	-	-	(2,122,721)	(2,122,721)
Change in inventory costs capitalized	-	-	(3,233)	(7,649)	-	-	-	(10,967)	136,478	114,629
Depreciation and amortization expense	-	-	-	-	-	-	-	-	3,001,904	3,001,904
Long term debt principal payments made	-	-	-	(71,650)	-	-	-	-	-	(71,650)
Interest charges	68,211	5,435	(247,667)	(713,437)	-	-	(414,407)	(967,783)	-	(2,268,948)
Vacation accrual	(340,188)	(39,837)	-	-	-	-	-	-	-	(380,025)
Elimination of program fundraising costs	(141,704)	(35,072)	-	-	(8,116)	-	-	-	-	(184,892)
Other consolidated entities	-	-	-	188,848	-	-	-	-	-	188,848
Elimination of consolidated activity	-	-	-	(248,503)	-	-	-	-	-	(248,503)
Total Program	\$ 97,419,686	\$ 26,584,506	\$ 9,776,536	\$ 16,718,871	\$ 2,295,358	\$ 7,627,831	\$ 2,684,816	\$ 4,473,272	\$ 3,589,988	\$ 172,170,864
Management and General	\$ 13,762,898	\$ 2,649,900	\$ 1,606,737	\$ 1,654,451	\$ 463,600	\$ 447,804	\$ 1,278,798	\$ 681,673	\$ 1,989,268	\$ 24,536,129
Depreciation and amortization expense	-	-	-	-	-	-	-	-	1,489,025	1,489,025
Property and equipment capitalized	-	-	-	-	-	-	-	-	(1,989,158)	(1,989,158)
Long term debt principal payments made	-	-	-	(117,690)	-	-	-	-	-	(117,690)
Interest charges	(540,134)	(100,769)	(863)	(26)	(11,073)	(1,524)	(15,083)	-	-	(649,472)
Elimination of admin fundraising costs	(45,561)	(11,075)	-	-	-	-	15,730	-	-	(46,636)
Other consolidated entities	-	-	-	-	-	-	482,863	-	-	482,863
Elimination of consolidated activity	-	-	-	-	-	-	-	-	-	-
Total Management and General	\$ 13,177,203	\$ 2,538,046	\$ 1,604,874	\$ 1,536,735	\$ 462,527	\$ 446,280	\$ 1,762,308	\$ 681,673	\$ 1,489,135	\$ 23,700,791
Fundraising	\$ 249,370	\$ 64,223	\$ 5,751	\$ -	\$ 9,890	\$ 21	\$ 2,864	\$ -	\$ -	\$ 342,120

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RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENDITURES
YEAR ENDED JUNE 30, 2010

Program	SALARIES	BENEFITS	FEES AND SERVICES	OCCUPANCY	COMMUNICA TIONS	PROGRAM SUPPLIES	TRAVEL AND MISC	SMALL EQUIPMENT & MAINTENANCE	PROPERTY AND EQUIPMENT	TOTAL
LOWER MERION COUNSELING SERVICES										
MH Outpatient	\$ 352,633	\$ 87,664	\$ 369,006	\$ 158,290	\$ 19,880	\$ 10,038	\$ 8,391	\$ 12,676	\$	\$ 1,019,176
Shedden: Assistance	6,752	1,932	8,448	8,448	6,117	743	18	10,542	580	337,042
Recovery	166,037	40,633	680				62			43,967
Cas Management	32,644	10,261								
CONSULTANTS IN CONTEXT - Montgomery County	228,561	41,354	63,359	14,523	5,988	7,350	10,727	2,080	4,879	378,821
CONSULTANTS IN CONTEXT - Other				28						28
NEW FOUNDATIONS/WELLSPRINGS Montgomery County	1,086,084	318,438	13,466	440,659	27,192	103,603	9,667	95,835	13,227	2,078,271
COMPEER - Montgomery County	79,749	18,537	3,721	10,753	10,009	6,483	2,177			131,429
COMPEER - Delaware County	36,555	8,909	1,480	4,836	7,631	2,545	1,230			53,184
NEW OPTIONS - Montgomery County	612,376	179,595	7,833	121,088	13,238	81,087	3,307	67,264	801	1,086,689
POSITIVE RESOLUTIONS - Montgomery County	853,921	247,632	24,307	208,310	42,279	120,005	9,485	77,875	5,902	1,593,916
COORDINATED HOMELESS OUTREACH CENTER	767,089	231,664	2,278	60,177	30,083	151,261	8,272	29,744	29,744	1,349,242
COORDINATED HOMELESS OUTREACH CENTER -CTI	147,470	47,438	32,644	5,348	8,197	8,280	5,789	13,586	558	269,410
FAMILY SUPPORT - Montgomery County		20,915	20,915			3,188				24,103
METHADONE CENTER - Montgomery County	711,301	173,358	103,027	100,617	12,182	75,771	15,079	32,622	15,952	1,238,909
WOMANSACE-Ardmore-Montgomery County	215,626	64,465	1,731	42,263	7,721	41,700	4,700	9,830	26,234	392,838
FAMILY HOUSE - Norristown - Montgomery County	381,255	113,472	3,824	39,199	7,184	78,606	5,296	18,705	8,660	656,601
WOMANSACE-Philadelphia	322,252	93,997	28,482	43,282	5,926	28,638	4,224	17,524	4,919	549,144
FAMILY HOUSE-Philadelphia	381,111	109,705	34,661	96,355	15,579	25,810	3,484	27,957	13,859	715,551
CITY OF PHILADELPHIA - DHS	172,870	36,171	4,115	61,447	6,069	8,184	14,161	2,074		305,991
BEHAVIORAL HEALTH SERVICES - CITY OF PHILA NOVA III	10,152,700	3,038,963	422,768	2,359,848	244,895	1,271,756	84,328	629,149	184,270	18,386,577
	733,094	194,204	35,575	115,378	16,297	57,407	70	17,896	1,160	1,171,281
PENNSYLVANIA IDD	19,048,418	5,611,509	532,985	2,779,954	372,707	1,314,682	283,679	1,296,379	213,773	31,524,077
EARLY INTERVENTIONS	233,209	55,919	322,638	32,467	11,172	9,389	6,025	10,574		682,493
RSS - Montgomery County	1,473,289	416,187	127,221	364,933	15,289	108,711	71,186	225,163	161,815	2,963,794
BRIDGES - ALLEGHENY COUNTY	618,177	103,529	34,289	83,403	10,187	61,651	17,102	29,855	3,070	1,021,263
CHILDRENS PROGRAMS										
School Based BH Services	1,616,426	401,600	224,508	14,295	22,144	24,191	1,479	14,577		2,319,228
Sleeping Street	746,235	216,851	106,081	319,897	7,133	48,639	4,424	25,667	979	1,469,906
COSP	3,153,717	578,717	109,332	95,960	38,628	23,823	15,919	39,753	3,473	4,048,222
CIRT	476,575	112,988	2,080	33,995	14,745	11,102	6,713	6,891	3,237	661,426
STDS	1,218,630	278,252	104,074	7,600	11,555	29,448	1,240	9,202	8,345	1,666,346
Mastery	101,209	22,152	569	338	338	994			555	125,817
North EJ Center	416,198	105,297	3,483	108,586	9,493	35,212	33,790	9,718	9,718	721,777
ACES	11,107	1,671		304	951	4,682	1,627	1,575	21,917	21,917
RTFA	269,620	52,257	23,102	96,890	9,292	41,523	5,563	47,256	18,729	558,158
SUPPORTED ADULT 1260	328,847	83,086	24,965	78,015	17,680	13,947	37,882	13,027	693	598,144
SUPPORTED ADULT	96,558	26,216	249	119,934	3,263	3,199	6,936	1,817		258,192
PROJECT ADVANTAGE	342,698	97,205	11,261	66,870	7,693	34,780	965	11,227	23,500	596,159
FAMILIES IN TRANSITION	153,717	41,823	5,221	257,280	3,412	11,922	3,242	598		478,787
RIDGE AVENUE SHELTER	1,453,400	467,323	562,659	112,295	53,931	149,698	20,571	164,145	13,999	2,999,028
WOODSTOCK SHELTER	882,475	243,388	2,688	53,413	17,089	30,994	3,919	18,572	921	1,293,479
FASST AND CONNECTIONS	1,154,336	348,390	126,397	34,585	42,869	34,860	6,632	50,874	6,680	1,805,723

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RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENDITURES
YEAR ENDED JUNE 30, 2010

Program	SALARIES	BENEFITS	FEES AND SERVICES	OCCUPANCY	COMMUNICA-TIONS	PROGRAM SUPPLIES	TRAVEL AND MISC	SMALL EQUIPMENT & MAINTENANCE	PROPERTY AND EQUIPMENT	TOTAL
NORTHEAST PENNSYLVANIA (excludes ID)										
Hope House	430,786	113,539	46,990	31,483	6,895	32,741	2,989	27,825	2,390	696,538
New Perspectives Residential	436,208	129,931	71,560	40,148	11,667	35,490	4,803	21,269		750,076
New Perspectives Phone	252,008	70,311	7,217	9,839	7,104	4,063	1,925	2,479		354,946
New Perspectives Mobile	207,244	53,301	24,400	10,441	3,466	2,438	2,342	22,031		325,763
Lehigh Valley ICM	412,654	113,709	639	22,597	12,008	9,569	44,340	6,154		621,660
Lehigh Valley ACT	1,267,627	318,064	244,872	191,283	47,103	49,001	112,248	61,548	12,520	2,285,365
Lehigh Valley Work in Progress	71,030	20,169	15,940	19,173	2,367	159	1,440	15,303		144,581
LV Housing Support	7,301	1,342	132	151,835	28	-				140,638
CMP Power	272,977	72,483	2,603	30,085	11,322	19,239	12,712	11,102	5,605	432,223
Cross Roads	384,131	107,366	1,794	378,057	18,463	9,377	19,056	45,380		969,318
Fair Weather Lodge	4,429	1,107	2,500	109	109	43	746	142	606	9,682
Hope Springs Friends	302,519	97,087	5,995	30,857	5,235	25,841	3,709	20,505	4,162	490,910
Hope Springs Almond	344,422	111,165	5,748	31,089	5,850	28,071	6,480	34,579	5,034	573,438
CONNECTICUT										
	4,086,157	1,000,270	256,239	855,037	72,258	197,493	196,264	375,088	46,660	6,785,566
DELAWARE										
Wilmington NOW	461,091	107,845	24,886	114,808	5,947	61,428	7,737	16,429		800,151
Brendwynne Hills	320,517	69,607	24,524	73,133	5,472	35,809	4,543	23,537		557,142
DE Passage	804,202	164,277	40,660	130,142	10,763	87,035	7,022	240,331	558	1,388,989
Choices	583,746	63,391	4,370	72,666	16,011	74,515	8,946	41,069	21,772	956,485
Mammy Delaware	551,119	136,785	62,544	5,955	9,226	45,307	4,978	19,495	6,233	841,642
Mammy Delaware-Philadelphia	165,219	50,909	5,488	26,467	3,068	8,547	153	5,187	559	245,588
FLORIDA										
	3,147,558	1,081,512	71,235	474,181	75,311	352,792	53,063	269,915	38,502	5,564,069
LOUISIANA										
Womance	447,558	110,037	4,961	73,466	12,150	44,772	6,973	43,394	5,222	722,533
Family House	512,036	138,433	20,518	167,165	14,143	71,871	6,711	24,104	931	975,913
Pathways	380,031	100,589	5,662	152,088	20,132	42,784	14,844	29,118	27,095	772,393
BPRS	11,832	2,652			45	632	289			15,450
ACT	987,752	215,797	429,036	53,966	39,567	92,966	72,324	25,354		1,916,782
Jefferson Parish MCS	463,479	94,367	77,564	34,997	26,245	5,906	20,392	12,280		725,224
Jefferson Parish Outreach	111,754	25,877	303	9,930	3,752	22,432	2,338	13,284		189,470
YST	194,994	40,480	31,542	17,155	4,323	3,465	18,088	36	5,000	313,083
LA Housing Support Team	478,820	127,229	4,811	26,613	11,259	12,014	37,890	31,147	14,465	726,478
MARYLAND										
	641,387	167,537	162,230	7,314	10,632	91,424	3,026	17,636	10,439	1,111,625
MASSACHUSETTS										
	3,174,947	873,142	16,161	777,345	57,701	265,802	29,074	196,560	39,759	5,429,992
MISSOURI										
	1,345,837	335,714	19,778	238,160	24,078	91,993	98,072	62,138	9,476	2,225,246
NEBRASKA										
	16,803	2,608		1,396	2,193	11,329	7,774	13,325	14,983	70,411
NEW JERSEY										
Supported Adult Passaic County	386,974	93,338	15,371	339,474	21,017	25,861	8,559	57,085	8,361	956,351
Supported Adult Ocean County	806,567	186,373	23,925	716,468	32,905	97,060	15,337	90,766	3,493	1,972,994
Supported Adult Trn County	247,831	64,570	5,081	227,980	11,809	35,978	7,929	36,694		641,822
Camden Housing Program	228,537	66,462	473	360,215	5,909	18,988	5,214	22,620	1,778	717,496
NORTH CAROLINA										
	1,612,994	495,954	47,699	340,911	59,716	231,752	35,856	138,738	15,729	3,019,349
RHODE ISLAND										
	988,220	307,563	6,269	108,789	8,599	53,574	48,365	18,048	7,363	1,546,730

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CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENDITURES
YEAR ENDED JUNE 30, 2010

Program	SALARIES	BENEFITS	FEES AND SERVICES	OCCUPANCY	COMMUNICATIONS	PROGRAM SUPPLIES	TRAVEL AND MISC	SMALL EQUIPMENT & MAINTENANCE	PROPERTY AND EQUIPMENT	TOTAL
TENNESSEE	4,489,546	1,421,968	86,846	312,112	65,195	112,702	182,212	233,734	36,363	6,843,578
VIRGINIA	71,631	14,990	16,829	9,780	3,824	3,148	10,407	19,971	11,568	163,058
FAMILY PRACTICE AND COUNSELING NETWORK	5,189,687	1,209,639	3,116,906	901,844	120,011	548,064	97,019	194,526	897,735	12,466,431
POINT TO POINT	928,021	244,416	3,238	107,780	50,166	8,324	337,029	244,115	2,800	1,926,889
NEW BEGINNINGS	523,374	129,153	706,961	35,869	96,110	158,165	65,883	15,929	7,294	1,738,738
NEW START I & 2	170,641	263,136	47,664	164,471	33,511	102,146	4,322	30,844	584	1,568,455
ENDOW A HOME	335,405	39,207	13,987	211,515	2,194	8,170	41,085	49,567	44,850	581,116
CHESTER YOUTH BUILD	215,522	44,720	12,441	82,505	7,179	37,132	7,666	439	555,822	291,651
CHESTER YOUTH BUILD DOL	58,622	17,253	29,602	16,763	2,053	5,871	22,885	1,047	1,280	185,396
PARTNERSHIP FOR EMPLOYMENT	26,401	6,846	1,275	34,545	156	-	2,908	108,756	(45)	181,990
AFFORDABLE HOUSING	81,474	22,084	914	914	4,838	1,809	998	21	3,955	112,148
CLEARINGHOUSE FOR THE HOMELESS	26,410	6,676	29,620	956	506	3,851	7,920	1,759	78,112	79,059
HEALING AJAX	55,110	15,499	-	1,445	1,445	3,611	1,742	32	746	72,550
HIGH STREET	39,132	8,485	3,977	280	3,454	13,344	3,508	617	55,332	72,550
FUTURE SEARCH	44,453	6,893	725	1,387	479	4,839	1,181	32	10,470	55,332
PHILADELPHIA COUNTY SO	3,911	539	-	-	-	-	-	-	-	10,470
SUMMER SERVICE YOUTH CORPS	344,087	62,589	48,321	14,060	14,298	31,905	97,728	32,571	15,143	660,712
MISCELLANEOUS	92,796,151	25,507,786	9,419,577	16,537,780	2,239,641	7,391,450	2,540,654	6,087,144	2,101,436	164,621,619
Grand Totals	-	-	(2,275)	(22,329)	(47)	-	(2,466)	(107,050)	(3,088,136)	(2,088,136)
Property and equipment capitalized	-	-	-	-	-	-	-	-	753,720	619,453
Change in inventory costs capitalized	-	-	-	-	-	-	-	-	2,398,023	2,398,023
Depreciation and amortization expense	-	-	-	-	-	-	-	-	(58,498)	(58,498)
Long term debt principal payments made	-	-	(272,775)	(783,177)	-	-	(2,340)	(889,789)	(1,868,081)	(2,400,170)
Interunit charges	154,113	13,806	-	187,982	(24,576)	-	14,888	-	167,119	167,119
Vacation accrual	(173,504)	(42,090)	-	(187,982)	-	-	-	-	102,870	102,870
Elimination of program fundraising costs	-	-	-	-	-	-	-	-	-	(187,982)
Other consolidated entities	-	-	-	-	-	-	-	-	-	-
Elimination of consolidated activity	-	-	-	-	-	-	-	-	-	-
Total Program	\$ 92,776,760	\$ 25,478,702	\$ 9,144,427	\$ 15,753,776	\$ 2,215,018	\$ 7,391,450	\$ 2,550,736	\$ 5,090,305	\$ 3,165,043	\$ 163,566,217
Management and general	\$ 12,409,131	\$ 2,654,142	\$ 1,426,470	\$ 1,507,412	\$ 447,372	\$ 421,011	\$ 1,482,654	\$ 631,958	\$ 1,610,400	\$ 22,590,560
Property and equipment capitalized	-	-	-	-	-	-	-	-	(1,610,399)	(1,610,399)
Depreciation and amortization expense	-	-	-	-	-	-	-	-	2,011,921	2,011,921
Long term debt principal payments made	-	-	-	(98,719)	(10,478)	-	-	-	2,011,921	(98,719)
Elimination of admin fundraising costs	(67,551)	(16,516)	-	-	-	-	9,998	-	-	(94,535)
Other consolidated entities	-	-	-	-	-	-	(309,577)	-	-	(309,577)
Elimination of consolidated activity	-	-	-	-	-	-	-	-	-	-
Total management and general	\$ 12,341,600	\$ 2,637,626	\$ 1,426,470	\$ 1,408,693	\$ 436,894	\$ 421,011	\$ 1,183,075	\$ 631,958	\$ 2,611,922	\$ 22,499,239
Fundraising	\$ 241,035	\$ 58,616	\$ -	\$ -	\$ 35,054	\$ -	\$ -	\$ -	\$ -	\$ 334,705

The accompanying notes are an integral part of these consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2011 AND 2010

	2011	2010
Cash flows from operating activities		
Changes in total net assets before noncontrolling interests	\$ 426,292	\$ 747,022
Adjustments to reconcile changes in total net assets before noncontrolling interests to net cash provided by operating activities		
Noncontrolling interests in net losses of investments	(28,756)	(163,244)
(Gain) loss on sale/disposition of property and equipment	(67,549)	11,302
Net increase in allowances for doubtful accounts and uncollectible advances and loans	944,834	912,259
Depreciation and amortization	4,771,121	4,679,188
Equity in net (income) losses of investments	(612,363)	105,087
Deferred credit forgiveness	(3,000)	(3,000)
Change in fair value of interest rate swap	(98,675)	125,969
Changes in operating assets and liabilities		
(Increase) decrease in		
Accounts receivable	(1,562,205)	(4,375,924)
Inventory	13,677	477,920
Prepaid expenses	233,033	(136,126)
Other assets	(141,903)	164,613
Increase (decrease) in		
Accounts payable and accrued expenses	1,104,409	1,372,410
Deferred revenue	1,175,165	728,357
Contract advances	(60,821)	(148,058)
Retirement plans	(139,933)	211,461
	5,953,326	4,709,236
Net cash provided by operating activities		
Cash flows from investing activities		
Net decrease in equity investments in companies	-	291,340
Acquisitions of property and equipment	(4,391,818)	(3,808,798)
Proceeds from sale of property and equipment	200,188	126,932
Purchases of limited use investments	(283,534)	-
Proceeds from sale of limited use investments	216,130	-
Transfer in of cash from new consolidated entities	160,133	-
Net collection (issuances) of advances and loans	368,824	(640,410)
	(3,730,077)	(4,030,936)
Net cash used in investing activities		

The accompanying notes are an integral part of these consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

	2011	2010
Cash flows from financing activities		
Net proceeds (payments) on lines of credit and short-term borrowings	2,486,000	(61,000)
Principal payments on long-term debt	(798,765)	(960,196)
Principal borrowings of long term debt	145,952	-
Contributed capital from noncontrolling interest	94,483	-
Distributions to noncontrolling interest	(6,305)	(16,665)
	<u>1,921,365</u>	<u>(1,037,861)</u>
Net cash provided by (used in) financing activities		
Net increase (decrease) in cash and cash equivalents	4,144,614	(359,561)
Cash and cash equivalents, beginning	<u>436,714</u>	<u>796,275</u>
Cash and cash equivalents, ending	<u>\$ 4,581,328</u>	<u>\$ 436,714</u>
Supplemental disclosure of cash flow information		
Cash paid for interest	<u>\$ 946,792</u>	<u>\$ 1,023,770</u>
Taxes paid	<u>\$ 26,966</u>	<u>\$ 15,969</u>
Supplemental disclosure of noncash investing and financing activities		
Debt incurred for the acquisition of property and equipment	<u>\$ 1,033,356</u>	<u>\$ 76,700</u>
Mortgage debt refinanced	<u>\$ 251,000</u>	<u>\$ -</u>
Decrease in long-term commitment and related investment	<u>\$ 91,750</u>	<u>\$ 30,716</u>

The accompanying notes are an integral part of these consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2011 AND 2010

1 Summary of significant accounting policies

Nature of activities

Resources for Human Development, Inc (RHD) is a comprehensive social services organization. Its mission is to empower the most vulnerable and marginalized members of our society as they build the highest level of independence possible. RHD oversees and supports more than 160 locally-managed programs in 14 states, which helps tens of thousands of people of all abilities each year. These innovative and effective programs specialize in helping people who have mental illnesses or intellectual disabilities, those who are homeless, people rejoining society after incarceration, and people with histories of substance abuse, so that they may build better lives for themselves, their families, and their communities. Program areas encompass these community needs: arts, culture and humanities, community commerce, community improvement and capacity building, crime prevention, education, employment readiness and job training, environmental quality, health care, homelessness prevention, behavioral health, substance abuse, intellectual disabilities, reintegration after incarceration, volunteer development, and youth development, wellness, and education.

Through its for-profit subsidiaries, RHD operates programs designed to assist businesses which provide quality low-moderate income jobs that lead to sustainable improvements in distressed communities, primarily by providing capital, investment funding and technical assistance. Through Murex, the Organization has invested in entities such as SQA Pharmacy (SQA) and Brothers' Keepers Hope Improvements (Brothers' Keepers). SQA is a "closed-door" pharmacy dedicated to providing high quality pharmaceutical services to both RHD managed and non-RHD managed health care facilities in the greater Philadelphia area as well as out of state. The pharmacy uses a share of its profits and dividends to donate funds to the health care community. Brothers' Keepers employs ex-offenders in a variety of business services including general contracting, bed bug remediation and commercial cleaning.

Basis of presentation

The accompanying consolidated financial statements include the accounts of RHD, its for-profit subsidiaries, Murex Corporation (Murex) (100% owned by RHD) and Murex Investments, Inc (Murex Investments) (93% owned by RHD), as well as two related not-for-profit organizations which RHD controls, The SQ Foundation (SQ) and The Non-profit Housing Corporation of Pennsylvania (NPHO), and one trust which is consolidated as a variable interest entity, The RHD Special Needs Pooled Trust (SNPT) (collectively referred to hereafter as "the Organization"). The following entities have been consolidated with Murex and are reflected in the consolidated financial statements: Murex Motors Inc, SQA Pharmacy, LLC, High Street Manor Associates, TRS, LLP (Taunton Run), Murex Partnership #1, Murex Partnership #2, and one entity which is consolidated as a variable interest entity, Brothers' Keepers Hope Improvements, LLC (Brothers' Keepers).

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

1 Summary of significant accounting policies (continued)

Basis of presentation (continued)

The consolidated financial statements have been prepared in accordance with the audit guide published by the American Institute of Certified Public Accountants, Audit and Accounting Guide for Not-for-Profit Organizations, as required for Voluntary Health and Welfare Organizations. Inter-company investments, advances and transactions have been eliminated.

SNPT has been consolidated with the Organization under the requirements of the Financial Accounting Standards Board Accounting Standards Codification. SNPT is a variable interest entity in which RHD is the primary beneficiary.

Brothers' Keepers has been consolidated with Murex under the requirements of the Financial Accounting Standards Board Accounting Standards Codification. Brothers' Keepers is a variable interest entity in which Murex is the primary beneficiary.

Other operating expenditures included in the consolidated statements of unrestricted revenues, expenditures and other changes in unrestricted net assets relate to the operating expenses of the for-profit consolidated entities.

Accounting principles generally accepted in the United States of America require not-for-profit organizations to distinguish between contributions received that increase permanently restricted net assets, temporarily restricted net assets and unrestricted net assets.

Donated space, goods, and certain services are required to be reported at their fair market value in the year that they are contributed. The Organization records in-kind income and expenses for reporting to its funding sources in accordance with the associated contract requirements. The contract requirements for reporting donated services differ from generally accepted accounting principles. Accordingly, only a portion of the amounts reported to funding sources have been recorded as donated services in the accompanying consolidated financial statements.

Contracts and grants

Revenue from government contracts and grants, including overhead allowance, is generally recognized as the related expenses are incurred. The Organization has significant contracts and grants with various agencies of the federal, state and local governments, and departments of the City of Philadelphia.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

1 Summary of significant accounting policies (continued)

Net assets

Net assets are categorized according to externally (donor) imposed restrictions. A description of the net asset categories is as follows:

Unrestricted net assets - are those assets that are available for the support of operations and whose use is not externally restricted.

Temporarily restricted net assets - are those assets whose use by the Organization has been limited by donors to a specific time period or purpose.

Permanently restricted net assets - are those assets whose use by the Organization is limited by donor-imposed stipulations that neither expire with the passage of time nor that can be fulfilled or otherwise removed by actions of the Organization. There were no permanently restricted net assets as of June 30, 2011 and 2010.

Restricted contributions received, whose restrictions are met in the same reporting period are reflected as unrestricted contributions. Restricted contributions received whose restrictions are for the purchase of property and equipment are released at a rate of the related depreciation of the property and equipment purchased.

Concentrations of credit risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of temporary cash investments and receivables from governmental and other agencies. The receivables from governmental agencies are primarily obligations of the federal and various state governments, the City of Philadelphia and various counties. In addition, there are accounts receivable from third party managed care organizations that reimburse the Organization on behalf of governmental agencies.

Cash and cash equivalents

The Organization considers cash on hand, deposits with banks and short-term investments with original maturities of three months or less to be cash and cash equivalents.

Limited use cash

Representative payee cash funds are custodial funds that have been established to account for assets received by the Organization on behalf of certain clients of certain programs. These funds are expended at the discretion of the program directors, for the direct benefit of the individual clients. This amount is also included as a current liability, due to custodial clients.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

1 Summary of significant accounting policies (continued)

Limited use investments

The Organization has established the Special Needs Pooled Trust to hold assets on behalf of participating clients of certain programs. The use of these funds is restricted for the direct benefit of the individuals participating in the trust. The Organization has established a board of trustees to provide fiduciary oversight of the investments in the trust. The trust assets are investments in securities available-for-sale, which are reported at fair market value. Realized and unrealized gains or losses from the investments and income from the trust assets are included in the consolidated statements of unrestricted revenues, expenditures and other changes in unrestricted net assets.

Accounts receivable

Accounts receivable consist of amounts primarily due from federal, state and local governments as well as third party managed care organizations and are stated at the amount management expects to collect from balances outstanding at year end. Management has recorded an allowance for doubtful accounts based on their historical experience with accounts receivable collections.

Inventory

Inventory is recorded at the lower of cost, on a specific identification basis, or market (net realizable value) and consists primarily of residential properties purchased for resale and related construction-in-progress. Through its affordable housing programs, the Organization purchases, renovates and sells homes, primarily to eligible low-income families. Inventory also consists of prescription and over-the-counter drugs used in the Organization's closed-door pharmacy and outpatient health centers.

Property and equipment and depreciation and amortization

Property and equipment are recorded at cost. Provisions for depreciation and amortization are made over the estimated useful lives, ranging from 3 to 40 years, of the respective assets using the straight-line method. Maintenance and repairs are charged to activities as incurred. A substantial portion of capital assets has been purchased through grants and contracts. Such amounts received are included in support and revenue. Related expenditures are capitalized and depreciated over estimated lives when title to the related assets is held by the Organization.

Under certain program-funded agreements, ownership of property and equipment acquired with grantor funds is vested with and may revert back to the grantor under certain circumstances. However, due to the nature of the programs and the long-term relationships of the Organization with the grantors, management feels that the financial statements of the Organization are more accurate by capitalizing these assets.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

1 Summary of significant accounting policies (continued)

Equity investments in companies

Equity investments in partnerships, limited liability companies and unconsolidated corporations are included in the accompanying consolidated financial statements using the equity and cost methods of accounting

Deferred revenue

Deferred revenue consists primarily of program revenues received but not earned as of the date of the statements of financial position. Deferred revenues will be earned as the program conditions are met.

Vacation accrual

All eligible employees (including program employees) of the Organization are able to carry over unused earned vacation time. Employees are able until December 31st (changed from September 30th during the fiscal year ended June 30, 2010) to use vacation time earned as of June 30. At June 30, 2011 and 2010, \$1,800,305 and \$2,140,492, respectively, of program vacation expenses are included in accrued expenses. A portion of the vacation accrual related to program employees will ultimately be charged to and reimbursed by cost reimbursed programs, resulting in an accrual of program revenue of \$779,562 and \$936,743 at June 30, 2011 and 2010, respectively. At June 30, 2011 and 2010, there is \$1,020,743 and \$1,203,749, respectively, of program vacation expense accrued for which no revenue or receivable was recorded as these amounts were incurred under fee-for-service contracts. In addition, at June 30, 2011 and 2010, \$459,736 and \$456,673, respectively, of administrative vacation expenses are also included in accrued expenses.

Derivative instruments

Part of the Organization's interest rate risk management strategy is to stabilize cash flow requirements by maintaining interest rate swap contracts to convert certain variable-rate debt to a fixed rate. Interest rate swap contracts designated and qualifying as hedges against future cash flows are reported at fair value. The gain or loss on the hedges is reflected in changes in unrestricted net assets.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

1 Summary of significant accounting policies (continued)

Tax status

RHD, SQ, and NPHO are exempt from federal, state and local income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state and local laws. SNPT is a grantor trust and as such is exempt from federal, state and local income taxes. Under Internal Revenue Code Sections 671-678, all trust income is taxable to the grantors, which in this case are the members of the trust. Therefore, no provision for income taxes has been made in the accompanying consolidated financial statements related to these entities. Murex and Murex Investments are for-profit corporations and are subject to federal, state and local taxation. Within Murex are various entities organized as limited partnerships, limited liability companies, or Subchapter S Corporations. These entities are not subject to federal or state income taxes. Income or losses from these entities are reflected in the members'/partners'/shareholders' tax returns.

Use of estimates

The preparation of consolidated financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Financial instruments

Generally accepted accounting principles require entities to disclose the estimated fair value of their financial instrument assets and liabilities. In addition to the derivative instruments identified above, the Organization has identified the following as financial instruments, all of which have carrying values which approximate fair value: cash and cash equivalents, accounts receivable, equity investments in and advances to companies, and long-term debt.

Noncontrolling interests

Noncontrolling interests reflect the equity of subsidiaries which are not owned by RHD or its subsidiaries.

Reclassification

Certain amounts in the 2010 financial statements have been reclassified to conform with the 2011 financial statement presentation.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

2 Unconditional promises to give

The Organization records unconditional promises to give when received. During the years ended June 30, 2011 and 2010, contributions were received with multiple year payment terms. These receivables were recorded at their present value using discount rates ranging from 3.25% to 5.0%.

	<u>2011</u>	<u>2010</u>
Gross unconditional promises to give	\$ 419,250	\$ 272,748
Less unamortized discount	(<u>9,220</u>)	(<u>1,442</u>)
	\$ <u>410,030</u>	\$ <u>271,306</u>
Amounts due		
Within one year	\$ 254,250	\$ 232,748
Within two to five years	<u>155,780</u>	<u>38,558</u>
	\$ <u>410,030</u>	\$ <u>271,306</u>

The current portion of this receivable is reported as part of accounts receivable at June 30, 2011 and 2010, with the remaining balance reported as other assets in the consolidated statements of financial position.

3 Limited use investments

Investments in SNPT, stated at fair value, as of June 30, 2011, are as follows:

	2011	
	Cost	Fair Value
Fixed income securities	\$ 124,958	\$ 124,115
Money market funds	<u>26,014</u>	<u>26,014</u>
	<u>\$ 150,971</u>	<u>\$ 150,129</u>

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

4 Property and equipment

The following is a summary of property and equipment (at cost) and accumulated depreciation and amortization

	<u>2011</u>	<u>2010</u>
Real estate and improvements	\$ 25,406,174	\$ 23,406,207
Leasehold improvements	13,203,946	12,876,098
Furniture and fixtures	4,393,276	3,985,826
Computer equipment and software	6,084,808	5,363,822
Automobiles	<u>8,182,084</u>	<u>7,363,250</u>
	57,270,288	52,995,203
Less accumulated depreciation and amortization	<u>32,522,894</u>	<u>28,997,346</u>
Property and equipment, net	\$ <u>24,747,394</u>	\$ <u>23,997,857</u>

Depreciation and amortization expense for the year

	<u>2011</u>	<u>2010</u>
Program	\$ 3,001,904	\$ 2,398,023
Management and general	1,489,025	2,011,921
Other operating	<u>280,192</u>	<u>269,244</u>
	\$ <u>4,771,121</u>	\$ <u>4,679,188</u>

Equipment purchased through grants and contracts amounted to \$2,574,324 and \$2,101,437 for the years ended June 30, 2011 and 2010, respectively

5 Equity investments in companies and noncontrolling interests

The Organization has investments in the following companies either individually or through its for-profit subsidiaries, Murex and Murex Investments

<u>Company name</u>	<u>Percentage of ownership</u>
Absolute Computer Support	30 00
CSS Staffing, Inc	30 00
Laptop Service Center	30 00
Lighthouse Ventures	30 00
SURF Investments, LTD	30 00
Murex Capital, LP	27 30
Murex Capital II, LP	33 30
Murex Investments I, LP	42 72
Murex Investments, LLC	20 00
Murex Investments II, LLC	20 00
Other miscellaneous investments	01-1 00

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

5 Equity investments in companies and noncontrolling interests (continued)

Aggregate cost and carrying values of the investments are as follows

	<u>2011</u>	<u>2010</u>
Original investments, at cost	\$ 4,251,065	\$ 4,301,370
Accumulated allocated net losses, distributions, and return of capital	(<u>2,591,579</u>)	(<u>3,258,891</u>)
	1,659,486	1,042,479
Accumulated direct write off of investments	(<u>100,100</u>)	(<u>100</u>)
Equity investments in companies	\$ <u>1,559,386</u>	\$ <u>1,042,379</u>

Over the past several years, the Organization has received donor designated grants and donations for the purpose of investing in companies through Murex and Murex Investments, to promote economic and job development in specified areas in Pennsylvania. These companies are typically considered risky based on their current financial position and inability to receive additional financing from their banks. The Organization recognized approximately \$612,000 of net income from these investments during the year ended June 30, 2011 and approximately \$105,000 of net losses from these investments during the year ended June 30, 2010.

The Organization accounts for most of its investments using the equity method, even some in which they own less than 20%. In most cases, the Organization exercises significant influence and in those investments in which it owns less than 20%, the equity method approximates the cost method. The Organization uses the cost method in cases in which it owns less than 20% and does not exercise significant influence. The Organization's losses are limited to the extent of its capital contributions.

The noncontrolling interest in Murex Investments consists of a 7% non-voting common stock ownership by another investor as of June 30, 2011 and 2010. The Organization owns all of the voting equity of this subsidiary. As of June 30, 2011 and 2010, the value of the noncontrolling interest was \$0.

Effective July 1, 2009, Murex adopted new authoritative guidance for noncontrolling interests in consolidated financial statements. This guidance requires, among other things, that the ownership interest in subsidiaries be clearly identified and presented in the consolidated statement of financial position within equity/net assets, but separate from the parent's equity/net assets.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

5 Equity investments in companies and noncontrolling interests (continued)

There are four investments of Murex in which there is a noncontrolling interest. Murex has control of the companies but only the majority ownership of one. Control results from the Organization's appointment of management or members of the board of directors. The noncontrolling interests own 99%, 99.9%, 60%, and 33.3% of the equity of the companies.

6 Advances and loans

The Organization through its for-profit subsidiaries, Murex and Murex Investments, has made loans and advances to certain partnerships and companies. In addition, the Organization, through its subsidiary, Murex Investments, has made loans to certain companies in which it has an equity interest. Murex and Murex Investments invest in certain companies located in distressed areas of Philadelphia, Pennsylvania. Its investees adhere to certain principles, including a minimum level of hiring local people from welfare, a minimum wage in excess of the applicable minimum wage, and the sharing of profits with the employees. The major sources of funds for investing in and lending to these companies were restricted grants and donations. The investments in these companies are accounted for using the equity method of accounting.

The nature of the significant loans are as follows:

	<u>2011</u>	<u>2010</u>
Various advances to affiliated entities in which the Organization or its subsidiaries has an ownership interest or control. These advances have no repayment terms.	\$ 100,491	\$ 340,634
Note receivable from a company in which Murex is a member. This note is payable on demand and bears an interest rate at 1% over prime rate, 4.25% at June 30, 2010. During the fiscal year ended June 30, 2011, this company was consolidated under the rules defining variable interest entities.	-	205,000
Note receivable from an affiliated entity, payable on demand and bearing an interest rate of 4.72%.	66,000	66,000
Note receivable from a company in which Murex is a partner. This note is payable in monthly installments of \$1,000, plus interest at 7%. This note will become due in full March 2013.	73,117	73,939
Various advances to companies, payable in monthly installments of principal ranging from \$209 to \$699 and bearing no interest. These notes become due in full throughout 2014.	80,074	86,799

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

6 Advances and loans (continued)

Various advances to companies, payable on demand and bearing an 8% interest rate	39,129	49,997
Note receivable from a company in which Murex is a partner This note was repaid during the year ended June 30, 2011 The note bore interest at 5%	-	293,000
Mortgage note receivable payable in monthly installments of \$403 and bearing interest at 4.625% This note matures October 2039	76,305	77,581
Mortgage note receivable payable in monthly installments of \$366 and bearing interest at 4.625% This note matures April 2040	69,889	71,021
Note receivable from an unrelated company, payable June 2011 and bearing interest at 10% This note was extended and repaid in November 2011	5,000	5,000
Note receivable from an affiliated company, principal payable in installments beginning in July 2013 and bearing interest at 2% This note matures June 2017	<u>40,000</u>	<u>40,000</u>
	550,005	1,308,971
Less allowance for uncollectible advances and loans	(<u>120,469</u>)	(<u>93,880</u>)
	429,536	1,215,091
Less current portion	<u>51,906</u>	<u>355,684</u>
Long-term portion	\$ <u>377,630</u>	\$ <u>859,407</u>

As noted above, the Organization has made advances that are due on demand. It is not the Organization's intention to call these advances for repayment during the fiscal year ending June 30, 2012 and they are therefore shown as long-term assets on the consolidated statements of financial position.

7 Deferred income taxes and net operating loss carryforwards

Murex Investments and Murex have recorded a net deferred income tax asset resulting from net operating loss carryforwards, unrealized gains and losses on investments, and allowances created against advances and loans to investees. As of June 30, 2011 and 2010, management has created a valuation allowance to account for the uncertainty that a portion of the deferred tax asset would be utilized.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

7 Deferred income taxes and net operating loss carryforwards (continued)

The tax effects of temporary differences and carryforwards that give rise to deferred income tax assets consist of the following

	<u>2011</u>	<u>2010</u>
Net operating loss carryforwards	\$ 744,177	\$ 571,605
Unrealized (gains) losses on investments	(83,724)	186,989
Allowance on advances and loans to investees	<u>88,958</u>	<u>32,858</u>
Deferred income tax assets	749,411	791,452
Valuation allowance	(<u>435,144</u>)	(<u>477,185</u>)
	 \$ <u>314,267</u>	 \$ <u>314,267</u>

Deferred income tax assets are included in other assets in the consolidated statements of financial position

Murex Investments has net operating loss carryforwards of approximately \$2,100,000 as of June 30, 2011 which are available to offset future federal taxable income. These carryforwards will begin to expire in 2024.

Provisions for income tax benefits are included in interest and miscellaneous income on the consolidated statements of unrestricted revenues, expenditures and other changes in unrestricted net assets and consist of the following components

	<u>2011</u>	<u>2010</u>
Deferred income tax expense	\$ 42,041	\$ 69,348
Change in valuation allowance	(<u>42,041</u>)	(<u>69,438</u>)
	 \$ <u> -</u>	 \$ <u> -</u>

8 Lines of credit and short-term borrowings

The Organization has lines of credit and short-term borrowings as follows

	<u>2011</u>	<u>2010</u>
* Line of credit of \$22,000,000 (including letters of credit) with two banks; interest on borrowings under this agreement is based on the lower of prime rate less 1.0% or LIBOR +3.0% (LIBOR plus 2.0% through November 30, 2010). The effective interest rate at June 30, 2011 and 2010 was 2.25%. It is collateralized by accounts receivable and other assets of the Organization	\$ 4,970,000	\$ 2,610,000

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

8 Lines of credit and short-term borrowings (continued)

Line of credit of \$650,000 with a bank, interest on borrowings under this agreement is prime rate plus 1 0%, the effective interest rate at June 30, 2011 and 2010 was 4 25%, the line is collateralized by all personal property of SQA Pharmacy	<u>637,000</u>	<u>511,000</u>
	\$ <u>5,607,000</u>	\$ <u>3,121,000</u>

* In July 2011, a new commitment with one bank was signed with an adjustment of the interest rate on the borrowings to LIBOR + 2 50%

The Organization was obligated under outstanding letters of credit of \$5,060,914 and \$2,962,525 at June 30, 2011 and 2010, respectively

9 Long-term debt

	<u>2011</u>	<u>2010</u>
RHD		
Mortgage notes, payable in monthly installments ranging from \$0 to \$3,219, mostly including interest ranging from 1 0% to 8 75%, collateralized by various properties, maturing at various times from September 2011 through December 2040	\$ 6,702,504	\$ 5,858,294
Note payable, interest and principal due monthly, interest at LIBOR plus 1 5% through 2018 (effective rate was 1 69% and 1 85% at June 30, 2011 and 2010, respectively), collateralized by accounts receivable and other assets	4,633,172	5,131,550
Note payable, interest due semi-annually at 4 0%, principal due May 2014	50,000	50,000
Murex Corporation		
Mortgage notes, payable in monthly installments ranging from \$0 to \$21,841, mostly including interest ranging from 1% to 7 1%, collateralized by rental property and equipment, maturing at various times from June 2027 through December 2028	4,242,972	4,138,175

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

9 Long-term debt (continued)

Murex Corporation (continued)

Mortgage notes, payable in monthly installments ranging from \$0 to \$4,428, mostly including interest ranging from 1% to 10.5%, collateralized by income producing assets, maturing at various times from 2014 through 2035	577,240	587,994
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Murex Investments

Notes payable, interest due semi-annually based on the participating percentage of operating distributions received from Murex Investments I, LP, outstanding principal due on March 24, 2017, collateralized by a participating interest in the investment in Murex Investments I, LP	<u>996,286</u>	<u>996,286</u>
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	17,202,174	16,762,299
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Less current portion	<u>852,587</u>	<u>799,553</u>
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Long-term portion	<u>\$ 16,349,587</u>	<u>\$ 15,962,746</u>
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Maturities of long-term debt over the next five years and thereafter are as follows

<u>Year ending June 30,</u>	
2012	\$ 852,587
2013	1,253,950
2014	1,268,135
2015	993,179
2016	1,055,013
Thereafter	<u>11,779,310</u>
	<u>\$ 17,202,174</u>

Interest expense for the years ended June 30, 2011 and 2010 was \$1,038,889 and \$1,125,086 respectively

**RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010**

9 Long-term debt (continued)

As noted above, the Organization has a note payable which bears interest at LIBOR plus 1.5%. However, the Organization entered into an interest rate swap contract that effectively converts the interest rate on the note to 6.45%. The Organization pays interest on the note based on the current interest rate terms. In addition, under the swap agreement, the Organization either pays or receives additional amounts on the outstanding notional amount based on the relationship of the current interest rate terms to 6.45%. The notional amount under the swap decreases as principal payments are made on the note so that the notional amount equals the principal outstanding under the note. The swap is designed to hedge the risk of changes in interest payments on the note caused by changes in LIBOR.

The swap was issued at market terms so that it had no fair value at its inception. The carrying amount of the swap has been adjusted to its fair value at the end of the year, which because of changes in forecasted levels of LIBOR resulted in reporting a liability for the fair value of the future net payments forecasted under the swap. As of June 30, 2011 and 2010, the fair value of the swap liability was \$555,851 and \$654,526, respectively. The liability is classified as noncurrent since management does not intend to discontinue the swap contract during fiscal year 2012.

10 Deferred credits

The Organization has received grants/loans from various governmental agencies for acquiring and/or rehabilitating properties for specified purposes. If the conditions of each grant/loan agreement are met, these balances will be forgiven over periods ranging from 15 to 30 years. The grants/loans bear no interest except in the event of default. No interest has been accrued because it is the intention of the Organization to comply with all related conditions. The deferred credit balances are as follows:

	<u>2011</u>	<u>2010</u>
First Trust Savings (originated June 1998 to be forgiven at the rate of \$3,000 per year over a 30-year period ending June 2027)	\$ 48,000	\$ 51,000
Montgomery County Home Program (originated June 1996 to be forgiven in July 2011)	<u>68,333</u>	<u>68,333</u>
	\$ <u>116,333</u>	\$ <u>119,333</u>

11 Lease commitments

The Organization leases various buildings and equipment under leasing arrangements expiring through 2036. These leases are accounted for as operating leases. Generally, leases with terms beyond one year contain defunding clauses which allow the Organization to terminate a lease, within 90 days of the loss of government funding.

**RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010**

11 Lease commitments (continued)

Future minimum annual rentals required under lease arrangements at June 30, 2011 are as follows

<u>Year ending June 30,</u>	
2012	\$ 7,139,101
2013	4,289,570
2014	3,114,773
2015	2,895,157
2016	1,696,574
Thereafter	<u>1,402,059</u>
 Total	 \$ <u>20,537,234</u>

The Organization also maintains numerous leases with terms of up to one year which are not included in the above schedule. Rent expense for the years ended June 30, 2011 and 2010 totaled \$11,796,028 and \$11,220,191, respectively.

12 Captive and self-insurance

The Organization belongs to a captive insurance program, which covers workers compensation and automobile insurance. Excess insurance policies are maintained with respect to the various self-insurance plans, and claims are handled by third-party administrators. Included in accounts payable and accrued expenses at June 30, 2011 and 2010 is \$3,674,960 and \$2,556,459, respectively, for future claims for all self-insurance coverage, which represents an estimate by management. The ultimate cost, however, will depend on the extent of future claims.

The Organization is also self-insured for unemployment claims in certain states, and therefore is responsible for paying actual unemployment claims as they are incurred. As a result, approximately \$4,166,000 and \$4,219,000 is included in accrued expenses as of June 30, 2011 and 2010, respectively, as a reserve for potential future unemployment claims. This also is an estimate by management and the ultimate cost will depend on the extent of future claims.

13 Retirement plans

Deferred compensation plan

The Organization has implemented a non-qualified deferred compensation plan in accordance with Internal Revenue Service Code Section 457. In order to receive a payment under this plan, an employee must have both worked full-time for the Organization for 25 years and have attained the age of 65. The benefit amount is equal to the annual salary that the employee was receiving on the later of the dates on which the employee completes 25 years of service or attains the age of 65. It will be paid to the employee in four annual installments beginning in the year the employee attains both criteria.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

13 Retirement plans (continued)

Deferred compensation plan (continued)

At June 30, 2011 and 2010, the liability associated with this benefit is \$583,945 and \$658,292, respectively. The current portion of this liability is \$161,997 and \$167,160, respectively, and has been included in accrued expenses.

Medical retirement plan

The Organization implemented a non-qualified medical retirement plan. In order to receive a payment under this plan, an employee must have worked full-time for the Organization for 10 years, attained the age of 65, and have fully retired. The benefit amount for eligible expenditures is based on the number of years of service, ranges from \$3,000 to \$6,000 per year and is paid over the course of 2 to 10 years. At June 30, 2011 and 2010, the liability associated with this benefit is \$402,334 and \$421,801, respectively. The current portion of this liability is \$76,884 and \$25,602, respectively, and has been included in accrued expenses.

Pension plan

The Organization maintains a "403(b)" plan for the benefit of its employees. Employee participation is voluntary and contributions by the employees are pursuant to salary reduction. The Organization does not match employee contributions.

14 Temporarily restricted net assets

Temporarily restricted net assets are restricted for the following as of June 30, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Restricted for the purchase of property and equipment and related depreciation	\$ 243,652	\$ 627,113
Restricted for program purpose	1,232,099	1,308,271
Social investment	265,468	798,825
Time restrictions	<u>387,624</u>	<u>147,961</u>
Total	\$ <u>2,128,843</u>	\$ <u>2,882,170</u>

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

15 Support - various states

A breakdown of support from various states is as follows

	Years ended June 30,	
	2011	2010
Connecticut	\$ 7,149,115	\$ 6,887,197
Delaware	5,353,077	5,315,345
Florida	5,818,786	5,265,604
Louisiana	8,451,931	6,928,828
Maryland	260,066	1,272,878
Massachusetts	5,867,699	5,680,925
Missouri	3,311,168	2,487,160
Nebraska	1,326,089	-
New Jersey	4,904,683	4,712,502
North Carolina	2,579,746	3,106,624
Pennsylvania	49,263,832	43,898,526
Rhode Island	1,802,565	1,702,260
Tennessee	7,175,194	7,804,388
Virginia	136,475	127,385
Total	\$ <u>103,400,426</u>	\$ <u>95,189,622</u>

16 Concentrations of credit risk

Programs operated by the Organization are primarily funded by various governmental agencies. The ability of the Organization to maintain its overhead structure and meet future financial commitments is dependent on the continued funding of these programs.

The Organization maintains cash balances at financial institutions located in various states. Accounts at an institution may, at times, exceed the Federally insured limits of \$250,000 on interest bearing accounts. As of June 30, 2011, approximately \$800,000 of cash balances exceeded insured limits.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

17 Fair value measurements

The Organization's investments and swap liability are reported at fair value in the accompanying financial statements as follows

	Fair value at June 30, 2011			
	Level 1	Level 2	Level 3	Total
Fixed Income AAAB Bond	\$ -	\$ 124,115	\$ -	\$ 124,115
Money Market Funds	<u>26,014</u>	<u>-</u>	<u>-</u>	<u>26,014</u>
	<u>\$ 26,014</u>	<u>\$ 124,115</u>	<u>\$ -</u>	<u>\$ 150,129</u>
Swap liability	<u>\$ -</u>	<u>\$ (555,851)</u>	<u>\$ -</u>	<u>\$ (555,851)</u>
	Fair value at June 30, 2010			
	Level 1	Level 2	Level 3	Total
Swap liability	<u>\$ -</u>	<u>\$ (654,526)</u>	<u>\$ -</u>	<u>\$ (654,526)</u>

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets and Level 3 inputs are unobservable and have the lowest priority. The Organization uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 3 inputs were available to the Organization.

Level 1 – Fair value measurements

The fair value of money market funds is based on quoted net asset values (“NAV”) of the shares held by the Organization at year-end.

Level 2 – Fair value measurements

The fair value of government and corporate bonds (“bonds”) are valued based on the net asset values (“NAV”) of units held by the Organization at year-end. Although the bonds are not available in an active market, the NAV of the units are approximated based on the quoted prices of the underlying investments that are traded in an active market. The fair value of the interest rate swap liability is valued based on a financial model which incorporates assumptions regarding past, present and future market conditions. Although this liability is not traded on the active market, management feels this method approximates fair value.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

18 Supplemental disclosures, statement of cash flows

Two new entities are being consolidated with the consolidated financial statements for the year ended June 30, 2011 due to control of these entities by Murex. In addition, due to the adoption of Topic 810, *Consolidation of Variable Interest Entities*, during the year ended June 30, 2011, two additional entities were consolidated. As a result, the following assets, liabilities, and equity were included as of July 1, 2010 in the consolidated financial statements:

	Total
Accounts receivable	\$ 128,511
Limited use investments	82,725
Prepaid expenses	13,439
Other assets	6,504
Land	34,327
Buildings	486,846
Equipment	10,959
Accumulated depreciation	(304,009)
Accounts payable and accrued expenses	(23,586)
Other liabilities	(513,090)
Equity	(82,759)
Cash and cash equivalents	\$ 160,133

19 Consolidation of variable interest entities

A variable interest entity ("VIE") is consolidated if the VIE has either a total equity investment that is insufficient to permit the entity to finance its activities without additional subordinated financial support or whose equity investors lack the ability to control the entity's activities. Within these consolidated financial statements are two VIEs: SNPT and Brothers' Keepers. SNPT was established to hold and invest assets on behalf of participating clients of certain programs. Brothers' Keepers was organized to provide employment, training and supportive services to the ex-offender population.

The Organization is the primary beneficiary of SNPT based on results of a qualitative assessment that the Organization has both the power to direct the activities that most significantly impact SNPT's economic performance.

Murex is the primary beneficiary of Brothers' Keepers based on results of a qualitative assessment determining that while the majority owner has the power to direct the activities that most significantly impact the VIE's economic performance, the total equity invested is insufficient to finance the VIE's activities without additional financial support provided by Murex. In addition, Murex has, through that support, created the opportunity to receive benefits or the obligation to absorb losses that could potentially be significant to the VIE.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

19 Consolidation of variable interest entities (continued)

Assets, liabilities and capital related to these VIEs included in the consolidated statement of financial position (before eliminations) at June 30, 2011 are as follows

Cash and cash equivalents	\$	45,108
Limited use investments		150,129
Accounts receivable		215,494
Prepaid expenses		10,279
Other assets		4,682
Equipment		13,476
Accumulated depreciation	(4,353)
Accounts payable and accrued expenses	(42,064)
Due to related party	(542,205)
Other liabilities	(8,121)
Equity		<u>157,575</u>
	\$	<u> -</u>

20 Other commitments and contingencies

Litigation

The Organization is currently defending itself in several ongoing lawsuits. All estimated costs relating to these actions have been included in accrued expenses or are covered under existing insurance policies.

Guarantee commitment

The Organization has applied the disclosure provisions of Topic 460 of the FASB Accounting Standards Codification, "Guarantees", to its agreements that contain guarantee clauses. These disclosure provisions expand those required by Topic 450 of the FASB Accounting Standards Codification, "Contingencies", by requiring a guarantor to disclose certain types of guarantees, even if the likelihood of requiring the guarantor's performance is remote. Topic 460 requires the Organization to record the guarantee commitments as liabilities in the statement of financial position, starting with guarantees entered into after December 31, 2002, rather than simply disclosing the guarantee commitments in the financial statement footnotes. The following is a description of the arrangement in which the Organization is the guarantor:

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2011 AND 2010

20 Other commitments and contingencies (continued)

Guarantee commitment (continued)

The Organization has guaranteed that there will be funds available in an entity partially owned by Murex Investments over a ten year period to match similar amounts provided by the Small Business Administration (SBA). The entity will use these funds for technical assistance in its investment program. If the entity cannot generate funds equal to the funds provided by the SBA for paying its technical assistance costs, then the Organization must provide the funds. At June 30, 2011, the Organization has received restricted contributions and grants available to fund this project, if necessary. The present value of the liability at June 30, 2011 and 2010 was \$65,600 and \$157,350, respectively and is reported as part of accrued expenses at June 30, 2011 and 2010 in the consolidated statements of financial position.

Other commitments

SQA Pharmacy has a prime vendor agreement. This agreement provides that this vendor will be its primary provider of prescription and over-the-counter drugs purchased for resale.

21 Uncertain tax positions

The Organization has adopted the new accounting for uncertainty in income taxes guidance on July 1, 2009. The guidance requires entities to evaluate, measure, recognize and disclose any uncertain income tax positions taken on their respective returns. The adoption of that guidance by the Organization resulted in no change to net assets or the subsidiaries' retained earnings, deferred taxes, or accrued income taxes.

As of June 30, 2011, the Organization believes that it has no unrecognized tax benefits or obligations. The Organization continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law, and new authoritative rulings.

The Organization files informational returns in accordance with federal and various state requirements. The Organization also files income tax returns related to its for-profit subsidiaries in the U.S. federal jurisdiction, multiple state and local jurisdictions. U.S. federal, state and local jurisdictions have statutes of limitation that generally range from three to seven years.

22 Subsequent events

The Organization has evaluated events and transactions for potential recognition or disclosure in the consolidated financial statements through January 20, 2012, the date on which the consolidated financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON
SUPPLEMENTAL INFORMATION**

Board of Directors and Officers
Resources for Human Development, Inc and Subsidiaries

We have audited the consolidated financial statements of Resources for Human Development, Inc and Subsidiaries as of and for the years ended June 30, 2011 and 2010, and have issued our report thereon dated January 20, 2012, which contained an unqualified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating financial statements and notes included on pages 42 – 48 are presented for the purposes of additional analysis and are not a required part of the consolidated financial statements. The accompanying supplemental information on pages 49 through 114 is also presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. The schedules on pages 49 through 114 include only information of Resources for Human Development, Inc and not its subsidiaries. Information on all supplemental schedules has been subjected to the auditing procedures applied in the audits of the basic consolidated financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic consolidated financial statements taken as a whole. 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 basic 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.

Shechtman Marks Devor PC

Philadelphia, PA
January 20, 2012

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2011

	Resources for Human Development, Inc			Other Entities			Total		
	Operating	Equipment	Social Investment	Total	Murex Corporation	Murex Investments, Inc		SQ Foundation NPHO & SNPT	Eliminations
ASSETS									
Current assets									
Cash and cash equivalents	\$ 4,327,018	\$ -	\$ -	\$ 4,327,018	\$ 199,793	\$ 9,820	\$ 44,697	\$ -	\$ 4,581,328
Limited use cash representative payee cash funds	1,067,953	-	-	1,067,953	-	-	-	-	1,067,953
Limited use investments	-	-	-	-	-	-	150,129	-	150,129
Accounts receivable, net of allowance for doubtful accounts of \$3,008,061	32,797,344	9,000	-	32,806,344	782,716	2,869	30,982	(393,046)	33,229,865
Advances and loans, current portion	-	-	-	-	31,179	20,727	-	-	51,906
Inventory	350,532	-	-	350,532	582,955	-	-	-	933,487
Prepaid expenses	652,953	-	-	652,953	597,012	1,393	475	-	1,251,833
Interfund	628,835	-	225,811	854,646	-	-	-	(854,646)	-
Total current assets	39,824,635	9,000	225,811	40,059,446	2,193,655	34,809	226,283	(1,247,692)	41,266,501
Property and equipment net	-	18,958,990	-	18,958,990	5,788,404	-	-	-	24,747,394
Equity investments in companies	40,552	-	145,175	185,727	294,263	1,158,970	-	(79,574)	1,559,386
Advances and loans net of current portion and allowance for uncollectible advances and loans of \$120,469	6,092	-	2,069,791	2,075,883	315,155	56,383	-	(2,069,791)	377,630
Other assets	150,650	28,761	-	179,411	172,126	314,267	-	-	665,804
Total assets	\$ 40,021,929	\$ 18,996,751	\$ 2,440,777	\$ 61,459,457	\$ 8,763,603	\$ 1,564,429	\$ 226,283	\$ (1,397,057)	\$ 68,616,715

See selected notes to supplemental information

RESOURCES FOR HUMAN DEVELOPMENT, INC AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF FINANCIAL POSITION (CONTINUED)

JUNE 30, 2011

	Resources for Human Development, Inc			Other Entities		SQ Foundation NPHO & SNFT	Eliminations	Total
	Operating	Equipment	Social Investment	Total	Murex Corporation			
LIABILITIES AND NET ASSETS								
Current liabilities								
Lines of credit and short-term borrowings	\$ 4,970,000	\$ -	\$ -	\$ 4,970,000	\$ 637,000	\$ -	\$ -	\$ 5,607,000
Current portion of long-term debt	23,325,811	743,009	-	743,009	109,578	-	-	852,587
Accounts payable and accrued expenses	4,468,028	-	65,600	23,391,411	458,228	18,337	(164,942)	24,256,142
Deferred revenue	85,133	-	-	4,468,028	-	-	-	4,468,028
Contract advances current	-	71,333	-	85,133	-	-	-	85,133
Deferred credits, current	1,067,953	-	-	71,333	-	-	-	71,333
Due to custodial clients	-	854,646	-	1,067,953	-	-	-	1,067,953
Interfund	-	-	-	854,646	-	-	(854,646)	-
Total current liabilities	33,916,925	1,668,988	65,600	35,651,513	1,204,806	18,337	(1,019,588)	36,408,176
Long-term liabilities								
Long-term debt, net of current portion	226,628	10,592,668	50,000	10,642,668	4,710,633	-	-	16,349,587
Contract advances, long-term	-	-	-	226,628	-	-	-	226,628
Deferred credits, long-term	-	45,000	-	45,000	-	-	-	45,000
Retirement plans	747,398	-	-	747,398	-	-	-	747,398
Other	555,851	-	-	555,851	2,595,948	523,836	(3,157,895)	555,851
Total liabilities	35,446,802	12,306,656	115,600	47,869,058	8,511,387	542,173	(4,177,483)	54,332,640
Stockholders' equity								
Common stock	-	-	-	-	100	-	(100)	-
Additional paid in capital	-	-	-	-	608,330	-	(4,714,340)	-
Accumulated deficit	-	-	-	-	(785,900)	-	4,914,986	-
Net assets								
Unrestricted	2,955,404	6,446,443	2,059,709	11,461,556	-	(466,019)	579,880	11,575,417
Temporarily restricted	1,619,723	2,433,652	265,468	2,128,843	-	-	-	2,128,843
Total net assets before noncontrolling interest	4,575,127	6,690,095	2,325,177	13,590,399	(177,470)	(466,019)	780,426	13,704,260
Noncontrolling interests								
	-	-	-	-	429,686	150,129	-	579,815
Total net assets	4,575,127	6,690,095	2,325,177	13,590,399	252,216	(315,890)	780,426	14,284,075
Total liabilities and net assets	\$ 40,021,929	\$ 18,996,751	\$ 2,440,777	\$ 61,459,457	\$ 8,763,603	\$ 226,283	\$ (3,397,057)	\$ 68,616,715

See selected notes to supplemental information

RESOURCES FOR HUMAN DEVELOPMENT, INC AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF UNRESTRICTED REVENUES, EXPENDITURES
AND OTHER CHANGES IN UNRESTRICTED NET ASSETS
YEAR ENDED JUNE 30, 2011

	Resources for Human Development, Inc				Other Entities			Total
	Operating	Equipment	Social Investment	Total	Murex Corporation	Murex Investments, Inc	SQ Foundation	
							NPHO & SNPT	
Support, revenue and other								
Support								
Federal	\$ 3,822,812	\$ 1,289	\$ -	\$ 3,824,101	\$ -	\$ -	\$ -	\$ 3,824,101
Various states	102,367,018	1,033,408	-	103,400,426	-	-	-	103,400,426
City of Philadelphia, PA	27,604,004	297,518	-	27,901,522	-	-	198,814	28,100,336
Montgomery County, PA	8,200,564	155,984	-	8,356,548	-	-	-	8,356,548
Other PA counties	5,040,869	514,746	-	5,555,615	-	-	-	5,555,615
Medical assistance/managed care	19,922,387	306,145	-	20,228,532	-	-	-	20,228,532
Grants and donations	1,190,942	34,733	409,010	1,634,685	-	-	4,000	1,229,675
Total unrestricted support	168,148,596	2,343,823	409,010	170,901,429	-	-	202,814	170,695,233
Revenue								
Patient/client fees	20,389,047	49,441	-	20,438,488	-	-	-	20,438,488
Other fees and sales	3,657,350	-	-	3,657,350	8,712,833	-	-	10,347,969
Interest and miscellaneous income	1,137,484	-	-	1,137,484	124,990	115,795	1,622	1,888,418
Total unrestricted revenue	25,183,881	49,441	-	25,233,322	8,837,823	115,795	1,622	32,674,875
Net assets released from temporary restrictions	596,205	668,461	533,357	1,798,023	-	-	-	1,798,023
Fund transfer	(2,038,478)	1,809,651	228,827	-	-	-	-	-
Total unrestricted support, revenue and other	191,890,204	4,871,376	1,171,194	197,932,774	8,837,823	115,795	204,436	205,168,131
Expenditures								
Program	168,868,076	3,002,044	324,327	172,194,447	-	-	224,920	172,170,864
Management and general	21,713,173	1,489,025	-	23,202,198	-	-	15,730	23,700,791
Fundraising	342,120	-	-	342,120	-	-	-	342,120
Other operating	-	-	-	-	9,505,322	1,186,936	-	(2,177,727)
Total expenditures	190,923,369	4,491,069	324,327	195,738,765	9,505,322	1,186,936	240,650	204,728,306
Income (loss) from operations	966,835	380,307	846,867	2,194,009	(667,499)	(1,071,141)	(36,214)	439,825

See selected notes to supplemental information

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF UNRESTRICTED REVENUES, EXPENDITURES
AND OTHER CHANGES IN UNRESTRICTED NET ASSETS (CONTINUED)
YEAR ENDED JUNE 30, 2011

	Resources for Human Development, Inc			Other Entities			Total
	Operating	Equipment	Social Investment	Murex Corporation	Murex Investments, Inc	SQ Foundation NPHO & SNPT	
Other changes in unrestricted net assets							
Equity in net income (losses) of investments	-	-	(839,678)	11,664	600,699	-	839,678
Change in fair value of interest rate swap	98,675	-	-	-	-	-	-
Total other changes in unrestricted net assets	98,675	-	(839,678)	11,664	600,699	-	839,678
Changes in unrestricted net assets before noncontrolling interests	1,065,510	380,307	7,189	(655,835)	(470,442)	(36,214)	860,348
Noncontrolling interests in net losses of investments	-	-	-	24,647	-	4,109	-
Changes in unrestricted net assets	\$ 1,065,510	\$ 380,307	\$ 7,189	\$ (631,188)	\$ (470,442)	\$ (32,105)	\$ 860,348
							\$ 1,179,619

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2011

	Resources for Human Development, Inc			Other Entities			Total
	Operating	Equipment	Social Investment	Murex Corporation	Murex Investments, Inc	SQ Foundation NPHO & SNPT	
Unrestricted net assets							
Total unrestricted support and revenue	\$ 193,332,477	\$ 2,393,264	\$ 409,010	\$ 8,837,823	\$ 115,795	\$ 204,436	\$ (1,922,697)
Net assets released from temporary restrictions	596,205	668,461	533,357	-	-	-	-
Fund transfer	(2,038,478)	1,809,651	228,827	-	-	-	-
Total expenditures	(190,923,369)	(4,491,069)	(324,327)	(9,505,322)	(1,186,936)	(240,650)	1,943,367
Equity in net income (losses) of investments	-	-	(839,678)	11,664	600,699	-	839,678
Change in fair value of interest rate swap	98,675	-	-	-	-	-	-
Noncontrolling interests in net losses of investments	-	-	-	24,647	-	4,109	-
Changes in unrestricted net assets	1,065,510	380,307	7,189	(631,188)	(470,442)	(32,105)	860,348
Temporarily restricted net assets							
Contributions	759,696	285,000	-	-	-	-	-
Net assets released from temporary restrictions	(596,205)	(668,461)	(533,357)	-	-	-	-
Changes in temporarily restricted net assets	163,491	(383,461)	(533,357)	-	-	-	(753,327)
Changes in total net assets before noncontrolling interests	1,229,001	(3,154)	(526,168)	(631,188)	(470,442)	(32,105)	860,348
Noncontrolling interests							
Transfer in of equity from new consolidated entities	-	-	-	(3,572)	-	82,725	-
Net losses of investments	-	-	-	(24,647)	-	(4,109)	-
Contributions	-	-	-	16,665	-	77,818	-
Distributions	-	-	-	-	-	(6,305)	-
Changes in noncontrolling interests	-	-	-	(11,554)	-	150,129	-
Capital contributions	-	-	-	193,330	-	-	(193,330)
Change in total net assets	1,229,001	(3,154)	(526,168)	(449,412)	(470,442)	118,024	667,018
Total net assets at beginning of year	3,346,126	6,693,249	2,851,345	701,628	447,366	(433,914)	13,719,208
Total net assets at end of year	\$ 4,575,127	\$ 6,690,095	\$ 2,325,177	\$ 252,216	\$ (23,076)	\$ (315,890)	\$ 14,284,075

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
SELECTED NOTES TO SUPPLEMENTAL INFORMATION
YEAR ENDED JUNE 30, 2011

1 Consolidating financial statements, basis of presentation

Resources For Human Development, Inc

Operating

The Operating column reflects the operating activities of RHD, excluding activities associated with the acquisition and depreciation of property and equipment (equipment column) and activities associated with certain restricted or designated grants and donations (social investment column)

Equipment

The acquisition cost and related depreciation of the property and equipment utilized within RHD programs is reflected in the Equipment column. The cost of property and equipment is included in program budgets and is typically funded directly or indirectly by governmental contracts or restricted grants and donations. Revenue generated to fund the acquisition of property and equipment is reflected as such on the consolidating financial statements. The cost of administrative property and equipment acquired is funded by operations or restricted grants and donations. Payment of principal on debt incurred to purchase property and equipment is also funded by annual transfers from operations. Expenditures reflected in the Equipment column represent the depreciation on property and equipment.

Social Investment

RHD receives grants and donations that are restricted or designated to be utilized for investment in companies and ventures, both for-profit and not-for-profit, which have a social impact. RHD historically has utilized this funding through investments made in its for-profit subsidiaries, Murex and Murex Investments, Inc., or loans and advances to these entities. The assets, liabilities and net assets associated with this activity are reflected on the consolidating statements of financial position. The revenue and expenditures, as well as the loss on investments made are reflected on the consolidating statements of unrestricted revenues, expenditures and other changes in net assets and the consolidating statements of changes in net assets.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
SELECTED NOTES TO SUPPLEMENTAL INFORMATION (CONTINUED)
YEAR ENDED JUNE 30, 2011

1 Consolidating financial statements, basis of presentation (continued)

Other Entities

As discussed in footnote 1 in the Notes to consolidated financial statements, 100% of Murex Corporation and 93% of Murex Investments, Inc are owned by RHD. In addition, RHD has control of two related not-for-profit organizations, The Non-Profit Housing Corporation of Pennsylvania and The SQ Foundation, as well as one trust, The RHD Special Needs Pooled Trust. The activity for these entities is reflected in the consolidating financial statements. In addition, the loss from RHD's investment in these entities is reflected in the Social Investment column within RHD. All activity between these entities has been eliminated and the eliminated activity is reflected in the Eliminations column on the consolidating financial statements.

The following entities have been consolidated with Murex Corporation and are reflected in the consolidating financial statements: Murex Motors Inc, SQA Pharmacy, LLC, High Street Manor Associates, TRS, LLP (Taunton Run), Brothers' Keepers, Murex Partnership #1, and Murex Partnership #2.

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
CONTRACT NO. 09-20078-02
YEAR ENDED JUNE 30, 2011**

Code nos 0200-1637

There were no adjustments to the Program Activity Invoice Summary for the above code nos

AGENCY NAME RESOURCES FOR HUMAN DEVELOPMENT, INC		OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES		PERIOD COVERED 07/01/2010 - 6/30/2011					
PROGRAM ACTIVITY SUMMARY (X) BH		ELIGIBLE EXPENDITURES		THE AMOUNTS REPORTED HEREIN WERE VERIFIED BY THE AUDIT AND CONFORM TO THE POLICIES AND REGULATIONS AS STIPULATED IN THE CITY OF PHILADELPHIA S. SUBRECIPIENT AUDIT GUIDE					
PROGRAM ACTIVITY	PAC CODE	CONTRACT NUMBER	PERSONNEL OPERATING	ADMIN	TOTAL	REVENUE	NET TO BE FUNDED	INELIGIBLE COST	
SR-General	0100-1400	09-20080-02	377,479	156,431	80,087	613,997	0	813,997	0
SR Special-Coord	0100-1493	09-20080-02	4,052	30,868	5,238	40,158	8,484	31,674	0
RA-Specialized Placements	0100-1612	09-20080-02	9,730	3,339	1,960	15,029	0	15,029	0
RA-Behavior Shaping	0100-1613	09-20080-02	2,924,336	1,026,229	599,792	4,550,357	350,320	4,200,037	0
RES-CLA	0100-1615	09-20080-02	1,330,523	348,676	266,762	1,945,959	104,437	1,841,522	0
RES-Progressive Demand	0100-1616	09-20080-02	707,067	232,867	141,005	1,081,039	124,206	956,833	0
RES-SIL Scattered	0100-1618	09-20080-02	115,084	132,552	37,188	284,834	253,159	31,675	0
RES-Old One Time	0100-1619	09-20080-02	207,131	0	0	207,131	0	207,131	0
RA-Senior/Elderly	0100-1621	09-20080-02	747,714	303,151	157,629	1,208,494	127,164	1,081,330	0
RES - Homeless	0100-1626	09-20080-02	931,569	360,018	193,738	1,485,325	48,480	1,436,845	0
RES-SIL Clustered	0100-1653	09-20080-02	443,989	209,850	97,941	750,980	392,197	358,683	0
RES-Miscellaneous	0100-1690	09-20080-02	26,035	9,332	5,305	40,672	0	40,672	0
RES-Program Enhancement	0100-1695	09-20080-02	173,636	29,369	30,451	233,456	15,084	218,372	0
AM - Homeless	0100-2026	09-20080-02	76,053	70,066	21,918	168,037	151,285	16,752	0
HS-SIL	0100-2218	09-20080-02	11,904	16,126	4,205	32,235	0	32,235	0
RA-Progressive Demand	0102-1616	09-20080-02	867,948	520,152	208,501	1,596,601	147,657	1,448,944	0
RA-Program Enhancement	0102-1622	09-20080-02	115,004	117,991	34,926	267,921	34,359	233,562	0
RES-General	0104-1600	09-20080-02	216,255	87,678	45,650	349,523	36,778	312,745	0
RA-Behavior Shaping	0104-1613	09-20080-02	277,281	112,767	58,508	448,556	24,198	424,358	0
RES-CLA	0104-1615	09-20080-02	208,781	77,950	50,360	336,491	21,822	314,669	0
RES-Elderly	0104-1621	09-20080-02	267,288	60,472	50,420	378,180	20,272	357,908	0
RES-Medical Chippis	0104-1622	09-20080-02	75,858	30,755	15,992	122,605	12,901	109,704	0
RES-Community Chippis	0104-1643	09-20080-02	165,282	35,694	30,146	231,122	5,743	225,379	0
RES-Clustered Sites	0104-1653	09-20080-02	171,757	120,768	43,878	336,403	3,856	332,547	0
RES-Program Enhancement	0104-1695	09-20080-02	126,249	0	18,937	145,186	0	145,186	0
RES-Start Up Chippis	0104-1696	09-20080-02	661,713	175,974	125,654	963,341	11,578	951,763	0
RES-Program Enhancement	0106-1695	09-20080-02	0	25,495	0	25,495	0	25,495	0
RES-Forensics	0107-1620	09-20080-02	572,169	197,842	115,502	885,513	97,919	787,594	0
Medical-Chippis	0108-1622	09-20080-02	507,236	205,675	106,945	819,916	86,276	733,640	0
RES-Medical-Chippis	0109-1622	09-20080-02	955,410	308,830	183,714	1,447,954	101,866	1,356,088	0
RES-Behavior Shaping	0124-1613	09-20080-02	471,738	140,587	86,746	665,051	514,447	150,604	0
RES-Homeless	0184-1626	09-20080-02	471,748	205,175	101,538	778,461	15,356	763,105	0
RES - Program Enhance - CBH	0184-1695	09-20080-02	102,875	20,299	18,476	141,650	0	141,650	0
RES-Homeless-CBH	0184-1926	09-20080-02	1,564,221	186,572	262,619	2,013,412	1,737,447	275,965	0
TOTAL			15,850,285	5,560,030	3,211,669	24,621,984	4,447,291	20,174,693	0

EXECUTIVE DIRECTOR
[Signature]
AUDITOR
[Signature] *Mark Dato* *PC*
DATE SUBMITTED 12/31/2011

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
CONTRACT NO. 09-20080-02
YEAR ENDED JUNE 30, 2011**

Code nos	01-00-1400	01-00-1619	01-00-2218	01-07-1620
	01-00-1493	01-00-1690	01-04-1643	01-84-1626
	01-00-1612	01-00-1695	01-04-1653	01-84-1695
	01-00-1616	01-00-2026	01-06-1695	

There were no adjustments to the Program Activity Invoice Summary for the above code nos

Code nos	01-00-1613	01-00-1653	01-04-1615	01-08-1622
	01-00-1615	01-02-1616	01-04-1621	01-09-1622
	01-00-1618	01-02-1622	01-04-1622	01-24-1613
	01-00-1621	01-04-1600	01-04-1695	01-84-1926
	01-00-1626	01-04-1613	01-04-1696	

There were adjustments made to the Program Activity Invoice Summary for the above code nos ,
which are explained on pages 53 through 71

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-00-1613

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 2,923,753	\$ 2,924,336	\$ 583 (A)
Operating	1,024,943	1,026,229	1,286 (A)
Administration	<u>599,512</u>	<u>599,792</u>	<u>280 (A)</u>
Total	4,548,208	4,550,357	2,149
Revenue	<u>350,320</u>	<u>350,320</u>	-
Net to be Funded	<u><u>\$ 4,197,888</u></u>	<u><u>\$ 4,200,037</u></u>	<u><u>\$ 2,149 (B)</u></u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-00-1615

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment /Difference</u>
Personnel	\$ 1,330,523	\$ 1,330,523	\$ -
Operating	348,079	348,676	597 (A)
Administration	<u>266,671</u>	<u>266,760</u>	<u>89 (A)</u>
Total	1,945,273	1,945,959	686
Revenue	<u>103,431</u>	<u>104,437</u>	<u>1,006 (B)</u>
Net to be Funded	<u><u>\$ 1,841,842</u></u>	<u><u>\$ 1,841,522</u></u>	<u><u>\$ (320) (C)</u></u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Change in IDD allocation of room and board after invoice sent to City

(C) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-00-1618

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 115,366	\$ 115,094	\$ (272) (A)
Operating	132,552	132,552	-
Administration	<u>37,188</u>	<u>37,188</u>	<u>-</u>
Total	285,106	284,834	(272)
Revenue	<u>253,159</u>	<u>253,159</u>	<u>-</u>
Net to be Funded	<u>\$ 31,947</u>	<u>\$ 31,675</u>	<u>\$ (272) (B)</u>

Explanation of Adjustment/Difference

(A) Adjustments recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-00-1621

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 747,714	\$ 747,714	\$ -
Operating	302,822	303,151	329 (A)
Administration	<u>157,580</u>	<u>157,629</u>	<u>49 (A)</u>
Total	1,208,116	1,208,494	378
Revenue	<u>127,164</u>	<u>127,164</u>	<u>-</u>
Net to be Funded	<u><u>\$ 1,080,952</u></u>	<u><u>\$ 1,081,330</u></u>	<u><u>\$ 378 (B)</u></u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-00-1626

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment /Difference</u>
Personnel	\$ 931,569	\$ 931,569	\$ -
Operating	359,792	360,018	226 (A)
Administration	<u>193,704</u>	<u>193,738</u>	<u>34 (A)</u>
Total	1,485,065	1,485,325	260
Revenue	<u>48,480</u>	<u>48,480</u>	<u>-</u>
Net to be Funded	<u>\$ 1,436,585</u>	<u>\$ 1,436,845</u>	<u>\$ 260 (B)</u>

Explanation of Adjustment/Difference

- (A) Expenses recorded after invoice submitted
- (B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-00-1653

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 443,089	\$ 443,089	\$ -
Operating	208,745	209,850	1,105 (A)
Administration	<u>97,775</u>	<u>97,941</u>	<u>166 (A)</u>
Total	749,609	750,880	1,271
Revenue	<u>392,197</u>	<u>392,197</u>	<u>-</u>
Net to be Funded	<u><u>\$ 357,412</u></u>	<u><u>\$ 358,683</u></u>	<u><u>\$ 1,271 (B)</u></u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011

Contract Number 09-20080-02
Code no 01-02-1616

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 867,948	\$ 867,948	\$ -
Operating	520,628	520,152	(476) (A)
Administration	<u>208,572</u>	<u>208,501</u>	<u>(71) (A)</u>
Total	1,597,148	1,596,601	(547)
Revenue	<u>147,657</u>	<u>147,657</u>	<u>-</u>
Net to be Funded	<u>\$ 1,449,491</u>	<u>\$ 1,448,944</u>	<u>\$ (547) (B)</u>

Explanation of Adjustment/Difference

(A) Expenses credited after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-02-1622

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 114,979	\$ 115,004	\$ 25 (A)
Operating	117,859	117,991	132 (B)
Administration	<u>34,926</u>	<u>34,926</u>	<u>-</u>
Total	267,764	267,921	157
Revenue	<u>34,359</u>	<u>34,359</u>	<u>-</u>
Net to be Funded	<u><u>\$ 233,405</u></u>	<u><u>\$ 233,562</u></u>	<u><u>\$ 157 (C)</u></u>

Explanation of Adjustment/Difference

- (A) Expenses recorded after invoice submitted
- (B) Expenses and adjustments recorded after invoice submitted
- (C) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
 CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
 OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
 SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
 YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
 Code no 01-04-1600

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 216,255	\$ 216,255	\$ -
Operating	87,583	87,678	95 (A)
Administration	<u>45,576</u>	<u>45,590</u>	<u>14 (A)</u>
Total	349,414	349,523	109
Revenue	<u>36,778</u>	<u>36,778</u>	<u>-</u>
Net to be Funded	<u><u>\$ 312,636</u></u>	<u><u>\$ 312,745</u></u>	<u><u>\$ 109 (B)</u></u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
 discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011

Contract Number 09-20080-02
Code no 01-04-1613

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 277,281	\$ 277,281	\$ -
Operating	112,582	112,767	185 (A)
Administration	<u>58,480</u>	<u>58,508</u>	<u>28 (A)</u>
Total	448,343	448,556	213
Revenue	<u>24,198</u>	<u>24,198</u>	<u>-</u>
Net to be Funded	<u>\$ 424,145</u>	<u>\$ 424,358</u>	<u>\$ 213 (B)</u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote I to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-04-1615

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 208,781	\$ 208,781	\$ -
Operating	74,786	77,350	2,564 (A)
Administration	<u>49,975</u>	<u>50,360</u>	<u>385 (A)</u>
Total	333,542	336,491	2,949
Revenue	<u>21,822</u>	<u>21,822</u>	<u>-</u>
Net to be Funded	<u>\$ 311,720</u>	<u>\$ 314,669</u>	<u>\$ 2,949 (B)</u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-04-1621

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 267,288	\$ 267,288	\$ -
Operating	60,452	60,472	20 (A)
Administration	<u>50,417</u>	<u>50,420</u>	<u>3 (A)</u>
Total	378,157	378,180	23
Revenue	<u>20,272</u>	<u>20,272</u>	<u>-</u>
Net to be Funded	<u><u>\$ 357,885</u></u>	<u><u>\$ 357,908</u></u>	<u><u>\$ 23 (B)</u></u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-04-1622

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 75,858	\$ 75,858	\$ -
Operating	30,722	30,755	33 (A)
Administration	<u>15,987</u>	<u>15,992</u>	<u>5 (A)</u>
Total	122,567	122,605	38
Revenue	<u>12,901</u>	<u>12,901</u>	<u>-</u>
Net to be Funded	<u>\$ 109,666</u>	<u>\$ 109,704</u>	<u>\$ 38 (B)</u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-04-1695

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 126,216	\$ 126,249	\$ 33 (A)
Operating	-	-	-
Administration	<u>18,932</u>	<u>18,937</u>	<u>5 (A)</u>
Total	145,148	145,186	38
Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Net to be Funded	<u>\$ 145,148</u>	<u>\$ 145,186</u>	<u>\$ 38 (B)</u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-04-1696

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 661,713	\$ 661,713	\$ -
Operating	175,924	175,974	50 (A)
Administration	<u>125,646</u>	<u>125,654</u>	<u>8 (A)</u>
Total	963,283	963,341	58
Revenue	<u>11,578</u>	<u>11,578</u>	<u>-</u>
Net to be Funded	<u>\$ 951,705</u>	<u>\$ 951,763</u>	<u>\$ 58 (B)</u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-08-1622

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 507,296	\$ 507,296	\$ -
Operating	205,452	205,675	223 (A)
Administration	<u>106,912</u>	<u>106,945</u>	<u>33 (A)</u>
Total	819,660	819,916	256
Revenue	<u>86,276</u>	<u>86,276</u>	<u>-</u>
Net to be Funded	<u><u>\$ 733,384</u></u>	<u><u>\$ 733,640</u></u>	<u><u>\$ 256 (B)</u></u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011

Contract Number 09-20080-02
Code no 01-09-1622

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 955,166	\$ 955,410	\$ 244 (A)
Operating	308,814	308,830	16 (A)
Administration	<u>193,571</u>	<u>193,714</u>	<u>143 (A)</u>
Total	1,457,551	1,457,954	403
Revenue	<u>101,866</u>	<u>101,866</u>	<u>-</u>
Net to be Funded	<u><u>\$ 1,355,685</u></u>	<u><u>\$ 1,356,088</u></u>	<u><u>\$ 403 (B)</u></u>

Explanation of Adjustment/Difference

(A) Expenses recorded after invoice submitted

(B) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-24-1613

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 437,738	\$ 437,738	\$ -
Operating	140,567	140,567	-
Administration	<u>86,746</u>	<u>86,746</u>	<u>-</u>
Total	665,051	665,051	-
Revenue	<u>513,060</u>	<u>514,447</u>	<u>1,387 (A)</u>
Net to be Funded	<u>\$ 151,991</u>	<u>\$ 150,604</u>	<u>\$ (1,387)</u>

Explanation of Adjustment/Difference

(A) Revenues recorded after invoice submitted

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA DEPARTMENT OF PUBLIC HEALTH
OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES
SCHEDULE OF ADJUSTMENTS ON PROGRAM ACTIVITY INVOICE SUMMARY
YEAR ENDED JUNE 30, 2011**

Contract Number 09-20080-02
Code no 01-84-1926

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ -	\$ 1,564,221	\$1,564,221 (A)
Operating	975,146	186,572	(788,574) (A)
Administration	<u> -</u>	<u>262,619</u>	<u>262,619 (A)</u>
Total	975,146	2,013,412	1,038,266
Revenue	<u>802,845</u>	<u>1,737,447</u>	<u>934,602 (B)</u>
Net to be Funded	<u>\$ 172,301</u>	<u>\$ 275,965</u>	<u>\$ 103,664 (C)</u>

Explanation of Adjustment/Difference

(A) Reclassification and correction for additional expenses omitted from the Final Program Activity Invoice Summary

(B) Addition of revenue omitted from the Final Program Activity Invoice Summary

(C) Sum of resultant effects

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT
SCHEDULE OF SOURCE AND STATUS OF FUNDS
CONTRACT NO. 11-20080
YEAR ENDED JUNE 30, 2011

	<u>HOPWA Funds</u>	<u>Program Income</u>	<u>Other City Funds</u>	<u>Total</u>
Total contract	\$ 90,815	\$ -	\$ -	\$ 90,815
Less				
Funds drawn down - prior fiscal year	-	-	-	-
Funds drawn down - current year	90,815	-	-	90,815
Total funds drawn down	90,815	-	-	90,815
Funds still available for draw down	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total funds drawn down	\$ 90,815	\$ -	\$ -	\$ 90,815
Add				
Program income	-	-	-	-
Total funds received	90,815	-	-	90,815
Less				
Program income expended	-	-	-	-
Funds applied - prior fiscal year	-	-	-	-
Funds applied - current fiscal year	90,815	-	-	90,815
Total funds applied	90,815	-	-	90,815
Total funds due from funding source	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total funds available for disposition	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements.

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT
SCHEDULE OF PROGRAM INCOME
CONTRACT NO. 11-20080
YEAR ENDED JUNE 30, 2011

	<u>Sale proceeds</u>	<u>Rent collected</u>	<u>Total</u>
Program income (cumulative through June 30, 2010)	\$ -	\$ -	\$ -
Less program income expended in prior fiscal years	<u>-</u>	<u>-</u>	<u>-</u>
Beginning balance, July 1, 2010	-	-	-
Add program income received in current fiscal year	-	-	-
Less program income expended in current fiscal year	<u>-</u>	<u>-</u>	<u>-</u>
Ending balance, June 30, 2011	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT
SCHEDULE OF PROGRAM EXPENDITURES
CONTRACT NO. 11-20080
YEAR ENDED JUNE 30, 2011

Contract categories	Project Budget					Accrued Expenditures Prior to July 1, 2010			Total Funds
	HOPWA Funds	Program Income	Other City Funds	Total Funds	HOPWA Funds	Program Income	Other City Funds		
Direct personnel	\$ 54,110	\$ -	\$ -	\$ 54,110	\$ -	\$ -	\$ -	\$ -	
Direct fringe benefits	14,510	-	-	14,510	-	-	-	-	
Travel	1,742	-	-	1,742	-	-	-	-	
Rental payments	9,372	-	-	9,372	-	-	-	-	
Occupancy	5,197	-	-	5,197	-	-	-	-	
Consumable supplies	3,495	-	-	3,495	-	-	-	-	
Equipment rental/lease	2,389	-	-	2,389	-	-	-	-	
Professional services	-	-	-	-	-	-	-	-	
Insurance	-	-	-	-	-	-	-	-	
Rent subsidy	-	-	-	-	-	-	-	-	
Operating subtotal	90,815	-	-	90,815	-	-	-	-	
Audit costs	-	-	-	-	-	-	-	-	
Contract total	\$ 90,815	\$ -	\$ -	\$ 90,815	\$ -	\$ -	\$ -	\$ -	

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT
SCHEDULE OF PROGRAM EXPENDITURES (CONTINUED)

CONTRACT NO. 11-20080
YEAR ENDED JUNE 30, 2011

Contract categories	Accrued Expenditures July 1, 2010 to June 30, 2011				Accrued Expenditures Cumulative to June 30, 2011			
	HOPWA Funds	Program Income	Other City Funds	Total Funds	HOPWA Funds	Program Income	Other City Funds	Total Funds
Direct personnel	\$ 54,110	-	\$ -	\$ 54,110	\$ 54,110	\$ -	-	\$ 54,110
Direct fringe benefits	14,510	-	-	14,510	14,510	-	-	14,510
Travel	1,742	-	-	1,742	1,742	-	-	1,742
Rental payments	9,372	-	-	9,372	9,372	-	-	9,372
Occupancy	5,197	-	-	5,197	5,197	-	-	5,197
Consumable supplies	3,495	-	-	3,495	3,495	-	-	3,495
Equipment rental/lease	2,389	-	-	2,389	2,389	-	-	2,389
Professional services	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Rent subsidy	-	-	-	-	-	-	-	-
Operating subtotal	90,815	-	-	90,815	90,815	-	-	90,815
Audit costs	-	-	-	-	-	-	-	-
Contract total	\$ 90,815	\$ -	\$ -	\$ 90,815	\$ 90,815	\$ -	\$ -	\$ 90,815

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT
RECONCILIATION SCHEDULE
CONTRACT NO. 11-20080
YEAR ENDED JUNE 30, 2011

	<u>Amount Per Audit Report</u>	<u>Amount Per June 30, 2011 Subrecipient Invoices</u>	<u>Differences</u>
Contract amount	\$ 90,815	\$ 90,815	\$ -
Program cost			
Current year	90,815	90,815	-
Cumulative	90,815	90,815	-
Funds drawn down			
Current year	90,815	90,815	-
Cumulative	90,815	90,815	-
Balance of advance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Amounts on this schedule do not include the accrual for vacation as
 discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC
CITY OF PHILADELPHIA OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT
SCHEDULE OF SOURCE AND STATUS OF FUNDS
CONTRACT NO 11-20129-01
YEAR ENDED JUNE 30, 2011**

	CDBG Funds	HOME Income	Other City Funds	Total
Total contract	\$ 90,733	\$ 251,212	\$ -	\$ 341,945
Less				
Funds drawn down - prior fiscal year	-	-	-	-
Funds drawn down - current year	83,047	228,217	-	311,264
Total funds drawn down	83,047	228,217	-	311,264
Funds still available for draw down	\$ 7,686	\$ 22,995	\$ -	\$ 30,681
Total funds drawn down	\$ 83,047	\$ 228,217	\$ -	\$ 311,264
Add				
Program income	-	-	-	-
Total funds received	83,047	228,217	-	311,264
Less				
Program income expended	-	-	-	-
Funds applied - prior fiscal year	-	-	-	-
Funds applied - current fiscal year	83,047	228,217	-	311,264
Total funds applied	83,047	228,217	-	311,264
Total funds due from funding source	\$ -	\$ -	\$ -	\$ -
Total funds available for disposition	\$ 7,686	\$ 22,995	\$ -	\$ 30,681

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT
SCHEDULE OF PROGRAM INCOME
CONTRACT NO. 11-20129-01
YEAR ENDED JUNE 30, 2011

	<u>Sale proceeds</u>	<u>Rent collected</u>	<u>Total</u>
Program income (cumulative through June 30, 2010)	\$ -	\$ -	\$ -
Less program income expended in prior fiscal years	<u>-</u>	<u>-</u>	<u>-</u>
Beginning balance, July 1, 2010	-	-	-
Add program income received in current fiscal year	-	-	-
Less program income expended in current fiscal year	<u>-</u>	<u>-</u>	<u>-</u>
Ending balance, June 30, 2011	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Amounts on this schedule do not include the accrual for vacation as
 discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC
CITY OF PHILADELPHIA OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT
SCHEDULE OF PROGRAM EXPENDITURES
CONTRACT NO. 11-20129-01
YEAR ENDED JUNE 30, 2011

Contract categories	Project Budget						Accrued Expenditures Prior to July 1, 2010		
	CDBG Funds	Home Funds	Other City Funds	Total Funds	CDBG Funds	Home Funds	Other City Funds	Total Funds	
Direct personnel	\$ 32,636	\$ -	\$ -	\$ 32,636	\$ -	\$ -	\$ -	\$ -	
Direct fringe benefits	13,792	-	-	13,792	-	-	-	-	
Travel	4,000	-	-	4,000	-	-	-	-	
Rental payments	-	251,212	-	251,212	-	-	-	-	
Occupancy	12,720	-	-	12,720	-	-	-	-	
Consumable supplies	6,650	-	-	6,650	-	-	-	-	
Equipment rental/lease	3,000	-	-	3,000	-	-	-	-	
Professional services	11,835	-	-	11,835	-	-	-	-	
Insurance	2,100	-	-	2,100	-	-	-	-	
Program expenses	4,000	-	-	4,000	-	-	-	-	
Operating subtotal	90,733	251,212	-	341,945	-	-	-	-	
Audit costs	-	-	-	-	-	-	-	-	
Contract total	\$ 90,733	\$ 251,212	\$ -	\$ 341,945	\$ -	\$ -	\$ -	\$ -	

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT
SCHEDULE OF PROGRAM EXPENDITURES (CONTINUED)
CONTRACT NO. 11-20129-01
YEAR ENDED JUNE 30, 2011

Contract categories	Accrued Expenditures July 1, 2010 to June 30, 2011				Accrued Expenditures Cumulative to June 30, 2011			
	CDBG Funds	Home Funds	Other City Funds	Total Funds	CDBG Funds	Home Funds	Other City Funds	Total Funds
Direct personnel	\$ 32,633	\$ -	\$ -	\$ 32,633	\$ 32,633	\$ -	\$ -	\$ 32,633
Direct fringe benefits	9,512	-	-	9,512	9,512	-	-	9,512
Travel	3,011	-	-	3,011	3,011	-	-	3,011
Rental payments	-	228,217	-	228,217	-	228,217	-	228,217
Occupancy	11,607	-	-	11,607	11,607	-	-	11,607
Consumable supplies	3,354	-	-	3,354	3,354	-	-	3,354
Equipment rental/lease	-	-	-	-	-	-	-	-
Professional services	10,778	-	-	10,778	10,778	-	-	10,778
Insurance	3,785	-	-	3,785	3,785	-	-	3,785
Program expenses	8,367	-	-	8,367	8,367	-	-	8,367
Operating subtotal	83,047	228,217	-	311,264	83,047	228,217	-	311,264
Audit costs	-	-	-	-	-	-	-	-
Contract total	\$ 83,047	\$ 228,217	\$ -	\$ 311,264	\$ 83,047	\$ 228,217	\$ -	\$ 311,264

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF HOUSING AND COMMUNITY DEVELOPMENT
RECONCILIATION SCHEDULE
CONTRACT NO. 11-20129-01
YEAR ENDED JUNE 30, 2011

	Amount Per Audit Report	Amount Per June 30, 2011 Subrecipient Invoices	Differences
Contract amount	\$ 341,945	\$ 341,945	\$ -
Program cost			
Current year	311,264	311,264	-
Cumulative	311,264	311,264	-
Funds drawn down			
Current year	311,264	311,264	-
Cumulative	311,264	311,264	-
Balance of advance	<u>\$ 30,681</u>	<u>\$ 30,681</u>	<u>\$ -</u>

Amounts on this schedule do not include the accrual for vacation as
 discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF SUPPORTIVE HOUSING
RECONCILIATION OF AGENCY REPORTED EXPENDITURES/REVENUES
TO AUDITED EXPENDITURES/REVENUES
CONTRACT NO. 10-20357
YEAR ENDED JUNE 30, 2011**

	Amount Reported on Fiscal Report	(A) Other Adjustments	(B) Amount per Audit
Expenditures by cost center			
Total personnel services	\$ 36,173	\$ 217	\$ 36,390
Total operating expenses	5,141	(124)	5,017
Total fixed assets	-	-	-
Total client expenses	-	-	-
Total expenditures by cost center	41,314	93	41,407
Funding sources			
Client fees	-	-	-
City of Philadelphia, OSH	41,314	-	41,314
Total funding	41,314	-	41,314
Excess of expenditures under funding sources	\$ -	\$ (93)	\$ (93)

(A) Amounts for expenditures reflects additional expenses recorded after submission of fiscal report

(B) Amount funded under contract in accordance with OSH guidelines

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF SUPPORTIVE HOUSING
RECONCILIATION OF AGENCY REPORTED EXPENDITURES/REVENUES
TO AUDITED EXPENDITURES/REVENUES
CONTRACT NO. 11-20013
YEAR ENDED JUNE 30, 2011**

	Amount Reported on Fiscal Report	(A) Other Adjustments	(B) Amount per Audit
Expenditures by cost center			
Total personnel services	\$ 2,412,161	\$ (675)	\$ 2,411,486
Total operating expenses	626,168	971	627,139
Total fixed assets	3,636	(140)	3,496
Total client expenses	<u>182,209</u>	<u>(156)</u>	<u>182,053</u>
Total expenditures by cost center	<u>3,224,174</u>	<u>-</u>	<u>3,224,174</u>
Funding sources			
Client fees	-	23,168	23,168
City of Philadelphia, OSH	<u>3,224,174</u>	<u>(21,692)</u>	<u>3,202,482</u>
Total funding	<u>3,224,174</u>	<u>1,476</u>	<u>3,225,650</u>
Excess of funding sources over expenditures	<u>\$ -</u>	<u>\$ 1,476</u>	<u>\$ 1,476</u>

(A) Amounts for expenditures reflects expense per submission of fiscal report Client fees includes \$1,476 of miscellaneous income

(B) Amount funded under contract in accordance with OSH guidelines

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC
CITY OF PHILADELPHIA OFFICE OF SUPPORTIVE HOUSING
RECONCILIATION OF AGENCY REPORTED EXPENDITURES/REVENUES
TO AUDITED EXPENDITURES/REVENUES
CONTRACT NO. 11-20067
YEAR ENDED JUNE 30, 2011

	Amount Reported on Fiscal Report	(A) Other Adjustments	(B) Amount per Audit
Expenditures by cost center			
Total personnel services	\$ 1,156,725	\$ -	\$ 1,156,725
Total operating expenses	248,578	-	248,578
Total fixed assets	5,679	-	5,679
Total client expenses	<u>29,219</u>	<u>-</u>	<u>29,219</u>
Total expenditures by cost center	<u>1,440,201</u>	<u>-</u>	<u>1,440,201</u>
Funding sources			
Client fees	-	10,398	10,398
City of Philadelphia, OSH	<u>1,440,201</u>	<u>(12,329)</u>	<u>1,427,872</u>
Total funding	<u>1,440,201</u>	<u>(1,931)</u>	<u>1,438,270</u>
Excess of expenditures over funding sources	<u>\$ -</u>	<u>\$ (1,931)</u>	<u>\$ (1,931)</u>

(A) Amounts for revenue adjustments reflects the application of client shelter fees

(B) Amount funded under contract in accordance with OSH guidelines

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF SUPPORTIVE HOUSING
RECONCILIATION OF AGENCY REPORTED EXPENDITURES/REVENUES
TO AUDITED EXPENDITURES/REVENUES
CONTRACT NO. 11-20137
YEAR ENDED JUNE 30, 2011

	<u>Amount Reported on Fiscal Report</u>	<u>(A) Other Adjustments</u>	<u>(B) Amount per Audit</u>
Expenditures by cost center			
Total personnel services	\$ 154,284	\$ -	\$ 154,284
Total operating expenses	44,411	-	44,411
Total fixed assets	-	-	-
Total client expenses	<u>4,885</u>	<u>-</u>	<u>4,885</u>
Total expenditures by cost center	<u>203,580</u>	<u>-</u>	<u>203,580</u>
Funding sources			
Client fees	-	-	-
City of Philadelphia, OSH	<u>203,325</u>	<u>-</u>	<u>203,325</u>
Total funding	<u>203,325</u>	<u>-</u>	<u>203,325</u>
Excess of expenditures over funding sources	<u>\$ (255)</u>	<u>\$ -</u>	<u>\$ (255)</u>

(A) There were no adjustments

(B) Amount funded under contract in accordance with OSH guidelines

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA OFFICE OF ADDICTION SERVICES
SCHEDULE OF FUNCTIONAL EXPENDITURES
BY CONTRACT/PROGRAM AND REVENUES BY FUNDING SOURCE
CONTRACT NO. 09-20077-02
YEAR ENDED JUNE 30, 2011

	<u>Endow-a-Home Outpatient Services</u>
Expenditures by cost center	
Total personnel services	\$ 208,869
Total operating expenses	34,438
Total fixed assets	<u>-</u>
Total expenditures by cost center	<u>243,307</u>
Funding sources	
Client fees	-
City of Philadelphia, Office of Addiction Services	64,560
Other	<u>85,833</u>
Total funding sources	<u>150,393</u>
Excess of expenditures over funding sources	<u>\$ (92,914)</u>

Amounts on this schedule do not include the accrual for vacation as
 discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA
AIDS ACTIVITIES COORDINATING OFFICE
SCHEDULE OF EXPENDITURES AND REVENUES
YEAR ENDED JUNE 30, 2011**

Provider Name	Resources for Human Development, Inc D/B/A Family Practice and Counseling Network
Funding Source	AACO
Award Number	EII012
Award Amount	\$ 67,500
Contract Number	08-20453-02
Activity Description	Clinical HIV Testing
Effective Dates (Contract Term)	09/30/2009 - 9/29/2010
Personnel expenditures	
Personnel services	\$ 13,932
Fringe benefits	<u>2,943</u>
Total personnel expenditures	<u>16,875</u>
Operating expenditures	
Travel	-
Equipment	-
Supplies	-
Sub-Contract expenditures	-
Rent	-
Utilities	-
Communication	-
Leased equipment	-
Insurance	-
Printing	-
Repairs/maintenance	-
Other	<u>-</u>
Subtotal operating expenditures	<u>-</u>
Total direct (Personnel + Operating) expenditures	16,875
Indirect expenditures	<u>-</u>
Total budget expenditures	16,875
Program revenues	<u>-</u>
Net AACO funded expenditures	<u>\$ 16,875</u>

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
CITY OF PHILADELPHIA
AIDS ACTIVITIES COORDINATING OFFICE
SCHEDULE OF EXPENDITURES AND REVENUES
YEAR ENDED JUNE 30, 2011**

Provider Name	Resources for Human Development, Inc	
	D/B/A Family Practice and Counseling Network	
Funding Source	AACO	
Award Number	EI0012	
Award Amount	\$	67,500
Contract Number	11-20318	
Activity Description	Clinical HIV Testing	
Effective Dates (Contract Term)	09/30/2010 - 9/29/2011	
Personnel expenditures		
Personnel services	\$	41,797
Fringe benefits		<u>8,828</u>
Total personnel expenditures		<u>50,625</u>
Operating expenditures		
Travel		-
Equipment		-
Supplies		-
Sub-Contract expenditures		-
Rent		-
Utilities		-
Communication		-
Leased equipment		-
Insurance		-
Printing		-
Repairs/maintenance		-
Other		-
Subtotal operating expenditures		<u>-</u>
Total direct (Personnel + Operating) expenditures		50,625
Indirect expenditures		<u>-</u>
Total budget expenditures		50,625
Program revenues		<u>-</u>
Net AACO funded expenditures	\$	<u><u>50,625</u></u>

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
PENNSYLVANIA INTELLECTUAL DEVELOPMENTAL DISABILITY SERVICES
SCHEDULE OF REVENUE AND EXPENSES - TOTAL PROVIDER
YEAR ENDED JUNE 30, 2011

Revenue	
Commonwealth of Pennsylvania	
Waiver Revenue for waiver Eligible Services	\$ 37,432,674
Waiver Revenue for waiver Ineligible Services	2,563,401
Waiver Revenue for Fee Schedule and Outcome-based Services	536,487
Other Revenue	
County	466,408
Private Clients	101,819
Participant Contribution to Residential Occupancy	1,183,808
Other	146,576
Contributions	<u>13,035</u>
 Total Revenue	 <u>42,444,208</u>
Expenses	
Program Direct Care Staff Salary/Wages	17,501,270
Program Direct Care Staff ERE	5,290,669
Other Program Staff Salary/Wages	6,041,253
Other Program Staff ERE	1,645,085
Contracted Staff	613,086
Administrative Staff Salary/Wages	3,284,844
Administrative Staff ERE	630,703
Program Supplies	408,051
Other Vehicle Expense	-
Other Program Expense	3,767,980
Transportation - Participant Motor Vehicle	45,415
Transportation - Participant	1,536,603
Other Occupancy Expense	702,459
Depreciation - Buildings	4,399
Depreciation - Fixed Assets/Equipment	-
Residential Occupancy	<u>3,946,522</u>
 Total Expenses	 <u>45,418,339</u>
 Excess of expenses over revenues	 <u><u>\$ (2,974,131)</u></u>

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

CARBON-MONROE-PIKE COUNTY - DEPARTMENT OF MENTAL HEALTH AND INTELLECTUAL DEVELOPMENTAL DISABILITIES
RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF REVENUE AND EXPENSES - MENTAL HEALTH
YEAR ENDED JUNE 30, 2011

	Residential Crisis	Telephone Crisis	Mobile Crisis	POWER	Crossroads Community Services	HUD Supportive Housing	Mainstay North
Revenue							
Fee for service - State match, non FFP, and Behavioral Health:	\$ 210,908	\$ 21,529	\$ 180,925	\$ 66,241	\$ 33,384	\$ -	\$ -
Fee for service - Lehigh County	356	-	-	-	-	-	-
Prior year write offs	-	(2,380)	(333)	(219)	(4,288)	(908)	-
Current year write offs	-	-	-	-	(1,100)	-	-
Fee for service - CCBH	508,828	34,390	197,576	461,450	490,020	-	-
Fee for service - Magellan	1,896	-	900	-	-	-	-
Food pantry grant	10,000	-	-	-	-	-	-
Federal FFP	7,082	395	4,954	-	-	-	550,249
HUD funds	-	-	-	-	-	183,237	-
Program funding	-	348,711	-	41,436	12,431	43,563	9,003
Other income (donation/vehicle sale/client rents)	235	4,805	2,840	993	37,302	3,800	10,743
Total Revenue	739,305	407,450	386,862	569,901	567,749	229,692	569,995
Expenses							
Salaries and wages	441,273	252,994	172,465	308,070	288,963	112,663	427,542
Taxes and benefits	121,112	70,442	47,072	84,593	75,750	35,475	113,759
Staff development	1,924	784	1,211	1,170	2,490	-	1,981
Purchased personnel and services	52,500	7,500	15,000	-	407	-	29
Rent	22,309	3,966	3,781	22,004	43,937	2,495	27,937
Utilities	8,991	3,145	3,110	4,927	4,154	3,806	6,338
Insurance-Building and Contents	304	212	89	217	457	782	21
Insurance-service	4,743	2,351	1,887	3,435	5,004	1,344	4,303
Housekeeping/Moving Costs	6,305	968	935	835	2,081	3,950	17,514
Communications	11,096	6,176	2,939	9,227	12,502	8,183	6,991
Office/computer supplies	4,452	2,510	754	2,937	2,028	2,465	4,807
Medical supplies/Medications	861	3	-	-	128	494	614
Food	23,697	20	16	448	23	1,001	9,512

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC
CARBON-MONROE-PIKE COUNTY - DEPARTMENT OF MENTAL HEALTH AND INTELLECTUAL DEVELOPMENTAL DISABILITIES
SCHEDULE OF REVENUE AND EXPENSES - MENTAL HEALTH (CONTINUED)
YEAR ENDED JUNE 30, 2011

	Residential	Telephone	Mobile	POWER	Crossroads	HUD	Mainstay
	Crisis	Crisis	Crisis		Community	Supportive	North
Expenses (continued)							
Rehabilitation supplies	1,397	215	166	13,452	1,163	480	3,729
Childcare	-	-	-	-	-	-	-
Household goods	5,563	1,468	697	341	102	10,196	4,534
Staff travel	3,135	975	1,205	10,023	3,876	-	6,164
Client transportation	-	-	-	1,639	12,378	3,726	-
Library	26	\$	4	178	8	-	88
Miscellaneous operating	2,675	295	782	522	1,336	2,515	1,067
Equipment and furnishings-large	614	-	-	2,393	708	3,033	224
Equipment and furnishings-small	1,195	263	58	1,069	871	10,407	4,463
Building repair and maintenance	806	23	23	2,265	2,094	538	3,099
Building leasehold improvement	-	-	-	-	2,885	-	-
Equipment repair and maintenance	3,085	1,610	1,488	-	380	289	(112)
Motor vehicle lease/purchase	9,778	-	15,927	21,365	3,701	13,842	9,602
Motor vehicle expense	4,898	34	11,330	11,465	15,482	10,552	6,222
Motor vehicle insurance	1,256	16	1,286	2,528	1,456	2,672	434
Total direct expenses	733,995	355,975	282,225	505,103	484,364	230,908	660,862
Administrative overhead	87,645	42,166	32,475	64,341	85,053	-	99,130
Total expenses	821,640	398,141	314,700	569,444	569,417	230,908	759,992
Support and revenue over/(under) expenses	\$ (82,335)	\$ 9,309	\$ 72,162	\$ 457	\$ (1,668)	\$ (1,216)	\$ (189,997)
Request for retained revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UOS provided	6,841	5,617	11,393	63,454	35,429	N/A	N/A
Net Unit Rate	\$106 57	\$72 11	\$33 74	\$8 32	\$14 63	N/A	N/A
Gross Unit Rate	\$120 11	\$70 88	\$27 62	\$8 97	\$16 07	N/A	N/A

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC
 CARBON-MONROE-PIKE COUNTY- DEPARTMENT OF MENTAL HEALTH AND INTELLECTUAL DEVELOPMENTAL DISABILITIES
 SCHEDULE OF UNITS OF SERVICE (UOS) - MENTAL HEALTH
 PROVIDER NO RES 110
 YEAR ENDED JUNE 30, 2011

Type of Service	MA UOS	FFP \$	MA Dollars Match \$	Total \$	Non-MA UOS	Non-MA Dollars	Total UOS	Total Dollars
Residential Crisis Established rate	132	\$ 7,082	\$ 4,952	\$ 12,034	2,379	\$ 203,857	2,511	\$ 215,891
Telephone Crisis Established rate	72	\$ 395	\$ 326	\$ 721	2,114	\$ 21,203	2,186	\$ 21,924
Team Mobile Crisis Established rate	152	\$ 2,531	\$ 2,030	\$ 4,561	2,717	\$ 81,537	2,869	\$ 86,098
Individual Mobile Crisis Established rate	35	\$ 386	\$ 315	\$ 701	1,717	\$ 34,340	1,752	\$ 35,041
Medical Mobile Crisis Established rate	68	\$ 2,036	\$ 1,633	\$ 3,669	1,132	\$ 61,071	1,200	\$ 64,740
Intensive Case Management Established rate	-	\$ -	\$ -	\$ -	2,716	\$ 33,814 (430)	2,716	\$ 33,814 (430)
Reduce by client liabilities						\$ 33,384		\$ 33,384
POWER Psych Rehab On-Site Established rate	-	\$ -	\$ -	\$ -	6,019	\$ 27,086	6,019	\$ 27,086
Psych Rehab Mobile Established rate	-	\$ -	\$ -	\$ -	2,622	\$ 39,155	2,622	\$ 39,155

(1) Established rate set by the State

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
 CHESTER COUNTY DEPARTMENT OF DRUG & ALCOHOL
 SCHEDULE OF REVENUE AND EXPENSES
 YEAR ENDED JUNE 30, 2011**

	Womanspace Ardmore
Revenue	
Fee-for-service	\$ 671
Expenses	
Salaries	465
Taxes/benefits	124
Total Direct Expenses	589
Administrative Overhead	82
Total Expenses	671
Support and revenue over (under) expenses	\$ -

Amounts on this schedule do not include the accrual for vacation as
 discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
 DELAWARE COUNTY DEPARTMENT OF DRUG AND ALCOHOL
 SCHEDULE OF REVENUE AND EXPENSES
 YEAR ENDED JUNE 30, 2011**

	Womanspace Ardmore
Revenue	
Fee-For-Service	\$ 671
Expenses	
Salaries	465
Taxes/Benefits	124
Total Direct Expenses	589
Administrative Overhead	82
Total Expenses	671
Support and revenue over (under) expenses	\$ -

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
 DELAWARE COUNTY DEPARTMENT OF HUMAN SERVICES
 SCHEDULE OF REVENUE AND EXPENSES - BEHAVIORAL HEALTH
 YEAR ENDED JUNE 30, 2011**

	Compeer
Revenue	
Program funded	\$ 61,211
Donation	-
Total revenue	61,211
Expenses	
Salaries	27,794
Taxes/benefits	9,087
Purchased personnel	1,140
Rent, utilities and housekeeping	7,756
Insurance	363
Communications	5,451
Office and program supplies	614
Staff travel	1,278
Total direct expenses	53,483
Administrative overhead	7,488
Total expenses	60,971
Support and revenue over expenses	\$ 240

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
LEHIGH COUNTY
SCHEDULE OF REVENUE AND EXPENSES - MENTAL HEALTH
YEAR ENDED JUNE 30, 2011

	Hope Springs Friedens Rd	LVACT CTT	LVACT ICM & Assessments	Lehigh Valley Medical Mobile
Revenue				
Fee for service revenue - Lehigh	\$ -	\$ 86,936	\$ 29,236	\$ 149,696
Fee for service revenue - Northampton	-	-	-	1,996
Current and Prior-Year Write-Offs	(21)	-	-	-
Recruitment and Retention	14,180	-	-	-
Room, board	42,394	-	-	-
Other income, donation/vehicle sale	782	-	-	-
Magellan FFS	-	-	-	22,120
Program funding	502,624	-	-	-
Total revenue	559,959	86,936	29,236	173,812
Expenses				
Salaries and wages	301,303	39,863	17,936	26,478
Payroll taxes	22,154	3,050	1,316	2,256
Other benefits	74,281	6,734	3,342	4,723
Staff development	2,349	207	39	110
Purchased personnel and services	412	215	4	25,400
Rent	11,770	5,123	599	6,000
Utilities	7,537	78	8	-
Insurance, contents	184	29	1	-
Insurance, service	3,167	514	185	-
Housekeeping	8,564	117	6	-
Communications	8,094	1,466	493	2,417
Office computer and copier supplies	3,044	616	111	378
Computer services	193	27	1	-
Copy machine lease	459	208	94	94
Medical supplies	454	46	3	-
Medications	-	515	130	-
Clothing	-	-	-	-
Food	15,210	5	1	-
Rehabilitation supplies	2,729	152	18	-
Recreation	730	-	-	-

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC
LEHIGH COUNTY
SCHEDULE OF REVENUE AND EXPENSES - MENTAL HEALTH (CONTINUED)
YEAR ENDED JUNE 30, 2011

	Hope Springs Fredens Rd	LVACT CTT	LVACT ICM & Assessments	Lehigh Valley Medical Mobile
Expenses (continued)				
Special projects	522	22	1	13
Household goods	4,934	10	2	-
Staff travel	2,646	2,695	1,587	95
Client transportation	6	-	-	-
Library	59	25	-	-
Miscellaneous operating	1,084	297	149	23
Purchased physician	-	11,075	-	89,500
Equipment and furnishings, large	508	285	124	2,136
Equipment and furnishings, small	2,945	237	48	286
Building repair and maintenance	2,543	293	4	450
Land & Building	5,295	-	-	-
Equipment repair and maintenance contracts	784	211	17	447
Motor vehicle lease and purchase	836	125	-	-
Motor vehicle expense	6,943	658	172	318
Motor vehicle repairs and supplies	1,254	270	26	-
Motor vehicle insurance	1,646	322	1	-
Total direct expenses	<u>494,639</u>	<u>75,490</u>	<u>26,418</u>	<u>161,124</u>
Administrative overhead	<u>64,862</u>	<u>11,326</u>	<u>3,963</u>	<u>17,628</u>
Total expenses	<u>559,501</u>	<u>86,816</u>	<u>30,381</u>	<u>178,752</u>
Support and revenue over/(under) expenses	<u>\$ 458</u>	<u>\$ 120</u>	<u>\$ (1,145)</u>	<u>\$ (4,940)</u>
Request for retained revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC
MONTGOMERY COUNTY FUNDED PROGRAMS
SCHEDULE OF REVENUE AND EXPENSES - BEHAVIORAL HEALTH
YEAR ENDED JUNE 30, 2011

	LMCS - BH Outpatient	LMCS - Student Assistance	LMCS - Recovery Support Team	LMCS - Admin Case Mngmt	Consultants in Context	Consultants in Context Training	Renaissance	CHOC
Revenue								
Montico program funded	\$ 247,115	\$ 18,446	\$ 15,000	\$ 60,709	\$ 335,343	\$ 169,167	\$ -	\$ 970,662
Montico - fee-for-service	45,892	-	19,000	-	-	-	728,130	-
Montico program funded-other BHI/OHCD	-	-	-	-	-	-	-	11,785
Prior year revenue/(write-off)	200,000	-	-	-	-	-	-	11,888
Other general	3,155	-	-	-	-	-	-	-
Magellan Behavioral	466,294	-	380,350	-	-	-	-	-
Private insurance	189,741	-	-	-	-	-	-	-
Program and client fees	52,576	-	-	-	-	-	119,809	-
Grants and donations	22,862	-	-	-	-	-	-	1,350
Miscellaneous income	-	-	-	-	4,342	-	795	63
Total revenue	<u>1,227,635</u>	<u>18,446</u>	<u>414,350</u>	<u>60,709</u>	<u>339,685</u>	<u>169,167</u>	<u>848,734</u>	<u>995,748</u>
Expenses								
Salaries	351,171	6,054	210,064	48,646	192,616	62,424	387,575	529,564
Taxes and benefits	79,697	1,818	53,470	14,071	34,678	10,943	113,158	157,083
Purchased personnel	383,316	-	3,516	-	20,628	66,755	2,683	16,410
Rent utilities and housekeeping	151,769	8,384	7,611	-	15,270	428	154,936	46,786
Insurance	6,192	129	3,536	-	1,983	1,024	6,002	9,508
Communications	17,312	-	15,274	-	5,017	377	5,572	12,339
Office and program supplies	15,136	-	1,774	460	5,259	4,935	9,859	31,719
Food	474	-	651	-	732	266	23,613	470
Staff travel	51	-	3,114	34	8,582	1,208	2,397	160
Purchased equipment	10,004	-	8,433	-	5,619	-	2,916	16,849
Property and building maintenance	5,441	-	9,219	-	4,000	-	25,610	20,642
Transportation vehicle	32	-	17,268	-	-	-	693	17,967
Total direct expenses	<u>1,020,595</u>	<u>16,385</u>	<u>333,930</u>	<u>63,211</u>	<u>294,384</u>	<u>148,360</u>	<u>735,014</u>	<u>859,497</u>
Administrative overhead	<u>142,883</u>	<u>2,294</u>	<u>46,750</u>	<u>8,849</u>	<u>41,209</u>	<u>20,770</u>	<u>102,568</u>	<u>119,798</u>
Total expenses	<u>1,163,478</u>	<u>18,679</u>	<u>380,680</u>	<u>72,060</u>	<u>335,593</u>	<u>169,130</u>	<u>837,582</u>	<u>979,295</u>
Support and revenue over/(under) expenses	\$ 64,157	\$ (233)	\$ 33,670	\$ (11,351)	\$ 4,092	\$ 37	\$ 11,152	\$ 16,453

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC
MONTGOMERY COUNTY FUNDED PROGRAMS
SCHEDULE OF REVENUE AND EXPENSES - BEHAVIORAL HEALTH (CONTINUED)
YEAR ENDED JUNE 30, 2011

	CHOC		CTI-Critical		New Foundations	Wellspring	New Options	Positive Resolutions	Compeer	Nova II Expansion	Total
	D&A Outreach	Revenue	Intervention	Time							
Revenue	\$ 96,013	\$ -	\$ -	\$ 2,500	\$ 9,300	\$ 16,125	\$ 33,000	\$ 119,480	\$ 21,888	\$ -	\$ 2,114,748
Montico program funded	-	-	19,745	819,176	359,079	1,078,422	1,680,639	-	-	-	4,750,083
Montico - fee-for-service	-	-	2,572	-	-	-	-	-	-	-	14,357
Montico program funded-other BH/OHCD	-	-	-	-	-	-	-	-	-	-	212,888
Prior year revenue/(write off)	-	-	(112)	-	-	1,000	-	-	-	-	3,043
Other general	-	-	296,852	124,838	-	-	-	-	-	-	1,268,134
Magellan Behavioral	-	-	-	-	-	-	-	-	-	-	189,741
Private insurance	-	-	-	62,143	102,368	108,574	110,429	-	-	-	555,899
Program and client fees	-	-	-	815	1,905	50	-	-	-	-	54,147
Grants and donations	-	-	-	753	418	160	164	27,165	-	-	6,695
Miscellaneous income	-	-	-	-	-	-	-	-	-	-	-
Total revenue	96,013	319,057	1,010,235	473,070	1,204,331	1,824,232	146,645	21,888	9,169,935		
Expenses											
Salaries	54,752	181,067	472,920	169,233	585,222	866,640	79,942	4,197,890			
Taxes and benefits	21,262	55,278	140,268	48,329	171,197	246,174	18,563	1,165,989			
Purchased personnel	30	5,771	2,320	5,386	11,432	14,523	1,914	534,684			
Rent utilities and housekeeping	-	2,852	85,686	158,893	129,661	213,308	10,188	985,772			
Insurance	-	2,327	6,443	4,972	7,720	11,565	863	62,264			
Communications	3,283	8,938	17,519	403	13,853	38,687	5,084	143,658			
Office and program supplies	-	6,158	28,600	1,032	27,245	56,031	9,217	197,425			
Food	-	505	37,785	52	46,011	62,290	519	173,368			
Staff travel	-	5,632	2,467	2	-	4,821	2,537	31,005			
Purchased equipment	-	477	30,604	6,810	13,343	12,677	3,134	110,866			
Property and building maintenance	-	-	39,142	16,742	19,219	32,596	679	192,323			
Transportation vehicle	3,651	14,193	24,290	2,283	25,775	28,725	63	134,940			
Total direct expenses	82,978	283,198	888,044	414,137	1,050,678	1,588,037	132,703	7,930,184			
Administrative overhead	11,617	39,484	123,575	57,884	145,730	221,082	18,578	1,105,736			
Total expenses	94,595	322,682	1,011,619	472,021	1,196,408	1,809,119	151,281	9,035,920			
Support and revenue over/(under) expenses	\$ 1,418	\$ (3,625)	\$ (1,384)	\$ 1,049	\$ 7,923	\$ 15,113	\$ (4,636)	\$ 190	\$ 134,015		

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
MONTGOMERY COUNTY FUNDED PROGRAMS
SCHEDULE OF REVENUE AND EXPENSES
INTELLECTUAL DEVELOPMENTAL DISABILITIES
YEAR ENDED JUNE 30, 2011**

	<u>RSS</u>	<u>LMVTC</u>	<u>Total</u>
Revenue			
Montco program funded	\$ -	\$ -	\$ -
Montco - fee-for-service	266,367	47,892	314,259
Medical assistance	-	-	-
Other county/state	-	-	-
Magellan Behavioral	-	-	-
Private insurance	-	-	-
Program and client fees	16,330	-	16,330
Grants/donations	-	-	-
Miscellaneous income	-	16,730	16,730
Total revenue	<u>282,697</u>	<u>64,622</u>	<u>347,319</u>
Expenses			
Salaries	114,126	27,325	141,451
Taxes and benefits	32,269	8,454	40,723
Purchased personnel	6,878	812	7,690
Rent, utilities and housekeeping	34,787	11,801	46,588
Insurance	2,329	606	2,935
Communications	812	1,047	1,859
Office and program supplies	976	1,718	2,694
Food	6,920	374	7,294
Staff travel	73	101	174
Purchased equipment	2,854	657	3,511
Property and building maintenance	8,698	4,267	12,965
Transportation, vehicle	29,418	1,272	30,690
Total direct expenses	<u>240,140</u>	<u>58,434</u>	<u>298,574</u>
Administrative overhead	<u>33,423</u>	<u>6,977</u>	<u>40,400</u>
Total expenses	<u>273,563</u>	<u>65,411</u>	<u>338,974</u>
Revenue over/(under) expenses	<u>\$ 9,134</u>	<u>\$ (789)</u>	<u>\$ 8,345</u>

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
MONTGOMERY COUNTY FUNDED PROGRAMS
SCHEDULE OF REVENUE AND EXPENSES - DRUG AND ALCOHOL
YEAR ENDED JUNE 30, 2011

	MC Methadone Center	Womanspace	Family House	Total
Revenue				
Montco - fee-for-service	\$ 530,000	\$ 9,931	\$ 24,985	\$ 564,916
Medical assistance	7,699	169,066	593,127	769,892
Other county/state	-	2,086	35,312	37,398
Magellan Behavioral	667,071	211,749	112,950	991,770
Private insurance	57,870	64,465	345	122,680
Program and client fees	166,484	5,439	21,911	193,834
Miscellaneous income	-	92	970	1,062
Total revenue	<u>1,429,124</u>	<u>462,828</u>	<u>789,600</u>	<u>2,681,552</u>
Expenses				
Salaries	738,681	226,800	363,968	1,329,449
Taxes and benefits	184,331	67,959	104,385	356,675
Purchased personnel	97,189	1,318	8,797	107,304
Rent, utilities and housekeeping	91,470	44,883	38,787	175,140
Insurance	9,977	2,632	4,927	17,536
Communications	12,067	8,447	9,816	30,330
Office and program supplies	89,202	8,182	18,434	115,818
Food	-	14,440	29,889	44,329
Staff travel	2,077	4,011	5,098	11,186
Purchased equipment	11,716	1,170	1,864	14,750
Property and building maintenance	26,422	8,901	48,419	83,742
Transportation, vehicle	-	2,132	2,915	5,047
Total direct expenses	<u>1,263,132</u>	<u>390,875</u>	<u>637,299</u>	<u>2,291,306</u>
Administrative overhead	<u>175,503</u>	<u>54,149</u>	<u>88,382</u>	<u>318,034</u>
Total expenses	<u>1,438,635</u>	<u>445,024</u>	<u>725,681</u>	<u>2,609,340</u>
Support and revenue over/(under) expenses	<u>\$ (9,511)</u>	<u>\$ 17,804</u>	<u>\$ 63,919</u>	<u>\$ 72,212</u>

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC
MONTGOMERY COUNTY FUNDED PROGRAMS
SCHEDULE OF REVENUE AND EXPENSES - ADULT PROBATION (MCCF)
YEAR ENDED JUNE 30, 2011

	<u>Rise Above Probation</u>	<u>Rise Above MCCF</u>	<u>Total</u>
Revenue			
Montco - program funded	\$ 148,164	\$ 16,000	\$ 164,164
Montco - fee-for-service Drug Court	70,240	-	70,240
Montco - fee-for-service Prison	-	2,945	2,945
Other county/state	-	-	-
Program and client fees	2,375	-	2,375
Miscellaneous income	30	-	30
Total revenue	<u>220,809</u>	<u>18,945</u>	<u>239,754</u>
Expenses			
Salaries	101,945	7,360	109,305
Taxes and benefits	17,723	1,486	19,209
Purchased personnel	67,636	3,779	71,415
Rent, utilities and housekeeping	15,854	2,053	17,907
Insurance	-	-	-
Communications	3,764	109	3,873
Office and program supplies	8,127	532	8,659
Food	-	-	-
Staff travel	902	107	1,009
Purchased equipment	-	-	-
Property and building maintenance	-	-	-
Transportation, vehicle	-	-	-
Total direct expenses	<u>215,951</u>	<u>15,426</u>	<u>231,377</u>
Administrative overhead	<u>32,393</u>	<u>2,314</u>	<u>34,707</u>
Total expenses	<u>248,344</u>	<u>17,740</u>	<u>266,084</u>
Support and revenue over/(under) expenses	<u>\$ (27,535)</u>	<u>\$ 1,205</u>	<u>\$ (26,330)</u>

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC
MONTGOMERY COUNTY FUNDED PROGRAMS
SCHEDULE OF REVENUE AND EXPENSES - OTHER
YEAR ENDED JUNE 30, 2011**

	ESG Grant 2007	ESG Grant 2009	ESG Grant 2010	United Way Grant 2010	CHOC HPRP	Total
Revenue						
Program funded - Montgomery County	\$ (16,625)	\$ 88,618	\$ 11,493	\$ 76,803	\$ 53,618	\$ 213,907
Federal funds - general	-	-	-	-	-	-
Other county/state	-	-	-	-	-	-
Magellan Behavioral	-	-	-	-	-	-
Private insurance	-	-	-	-	-	-
Program and client fees	-	-	-	-	-	-
Miscellaneous income	-	-	-	-	-	-
Total revenue	<u>(16,625)</u>	<u>88,618</u>	<u>11,493</u>	<u>76,803</u>	<u>53,618</u>	<u>213,907</u>
Expenses						
Salaries	-	22,777	15,162	-	45,398	83,337
Taxes and benefits	-	14,670	1,256	-	12,002	27,928
Staff development - in house	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Staff travel	-	-	-	-	108	108
Food	-	111,756	-	-	-	111,756
Background checks	-	-	-	10	-	10
Computer equipment - small	-	-	-	-	-	-
Building maint and repair - small	-	-	-	-	-	-
Total direct expenses	-	<u>149,203</u>	<u>16,418</u>	<u>10</u>	<u>57,508</u>	<u>223,139</u>
Administrative overhead	-	-	-	-	-	-
Total expenses	-	<u>149,203</u>	<u>16,418</u>	<u>10</u>	<u>57,508</u>	<u>223,139</u>
Revenue over/(under) expenses	<u>\$ (16,625)</u>	<u>\$ (60,585)</u>	<u>\$ (4,925)</u>	<u>\$ 76,793</u>	<u>\$ (3,890)</u>	<u>\$ (9,232)</u>

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
MONTGOMERY COUNTY FUNDED PROGRAMS
SCHEDULE OF PROGRAM UNITS OF SERVICE
FAMILY HOUSE AND WOMANSPACE
YEAR ENDED JUNE 30, 2011**

Program	Units of service reported	Rate per Unit (1)	Reported total-fee- for-service	Total audited fee-for service	Total billed fee-for services	Difference
Family House - Norristown	2,038	\$ 291	\$ 593,127	\$ 593,127	\$ 593,127	\$ -
	91	\$ 275	24,985	24,985	24,985	-
	77	\$ 278	21,445	21,445	21,445	-
	685	\$ 165	112,950	112,950	112,950	-
Total	2,891		\$ 752,507	\$ 752,507	\$ 752,507	\$ -
Womanspace	882	\$ 149	\$ 131,482	\$ 131,482	\$ 131,482	\$ -
	84	\$ 134	11,273	11,273	11,273	-
	7	\$ 112	744	744	744	-
	1,694	\$ 125	211,750	211,750	211,750	-
	561	\$ 115	64,465	64,465	64,465	-
Total	3,228		\$ 419,714	\$ 419,714	\$ 419,714	\$ -

(1) Rate per unit is amount as approved in the contract agreement

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC
NORTHAMPTON COUNTY
SCHEDULE OF REVENUE AND EXPENSES - MENTAL HEALTH
YEAR ENDED JUNE 30, 2011

	Hope House	Hope Springs Almond Road	Fair Weather Lodge	LVACT CTT	LVACT ICM & Assessments
Revenue					
FFS Revenue	\$ 120,956	\$ -	\$ -	\$ 316,626	\$ 76,804
Prior year write off	(141)	-	-	-	-
Recruitment and Retention Room, Board	-	5,488	-	-	-
Other income donation/vehicle sale	-	59,091	8,761	-	-
Program Subcontract Transfer	2,712	111	2,296	-	-
Program funded	-	(40,930)	40,930	-	-
Total revenue	123,527	725,481	947,359	316,626	76,804

Expenses					
Salaries and wages	75,262	412,191	198,744	145,181	47,119
Social security taxes	5,714	29,771	15,171	11,107	3,457
Other taxes and benefits	13,839	93,233	35,333	24,525	8,780
Staff development	370	4,527	4,374	753	104
Purchased personnel and services	152	559	20,350	766	10
On-site psychiatric	8,140	-	-	-	-
Rent	1,647	13,621	33,245	18,659	1,573
Real estate taxes	-	-	2,897	-	-
Utilities	2,366	11,255	7,445	283	21
Insurance-contents	82	190	17	105	2
Insurance-service	735	4,207	5,489	1,870	487
Housekeeping	1,652	7,981	8,040	427	15
Communications	1,194	10,004	3,130	5,340	1,296
Office, computer, copier supplies	836	2,969	3,263	2,242	293
Computer services	114	194	3	98	3
Copy machine lease	13	480	63	759	248
Medical supplies	177	495	625	168	8
Medications	107	10	-	1,877	343
Clothing	35	-	20	-	-
Food	2,971	16,778	2,551	18	3
Rehabilitation supplies	337	4,472	1,326	636	51
Recreation	92	1,189	644	-	-
Household goods	883	6,431	8,462	36	5

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RESOURCES FOR HUMAN DEVELOPMENT, INC
NORTHAMPTON COUNTY
SCHEDULE OF REVENUE AND EXPENSES - MENTAL HEALTH (CONTINUED)
YEAR ENDED JUNE 30, 2011

	Hope House	Hope Springs Almond Road	Fair Weather Lodge	LVACT CIT	LVACT ICM & Assessments
Staff travel	263	2,898	3,043	9,815	4,170
Client transportation	-	-	-	-	-
Library	24	87	8	92	1
Miscellaneous operating	635	1,512	14,454	1,082	392
Purchased physician	-	-	-	40,353	-
Equipment and furnishings-large	1,411	3,263	59,959	1,036	326
Equipment and furnishings-small	329	5,058	43,115	864	126
Building repair and maintenance	508	4,350	4,021	211	10
Land, building and leasehold improvements	-	-	387,665	857	-
Equipment repair and maintenance contracts	385	943	-	770	44
Motor vehicle lease and purchase	185	11,295	5,975	457	-
Motor vehicle expense	299	6,405	1,298	2,398	452
Motor vehicle repairs and supplies	83	2,751	227	982	69
Motor vehicle insurance	138	1,654	835	1,173	2
Total direct expenses	120,978	660,773	871,792	274,940	69,410
Administrative overhead	14,388	88,463	129,807	41,250	10,411
Total expenses	135,366	749,236	1,001,599	316,190	79,821
Support and revenue over/(under) expenses	\$ (11,839)	\$ 5	\$ (2,253)	\$ 436	\$ (3,017)
Request for retained revenue	\$ -	\$ -	\$ -	\$ -	\$ -

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
NORTHAMPTON COUNTY
SCHEDULE OF REVENUE AND EXPENSES -
INTELLECTUAL DEVELOPMENTAL DISABILITIES
YEAR ENDED JUNE 30, 2011**

	On Our Way - Mulberry	
	Total	Children and Youth
Revenue		
Commonwealth of Pennsylvania DPW	\$ 15,058	\$ -
Client room and board	-	-
Northampton County	179,479	179,479
Other	-	-
Total revenue	<u>194,537</u>	<u>179,479</u>
Expenses		
Salaries and wages	49,140	45,336
Employee benefits	13,708	12,647
Miscellaneous personnel	851	785
Occupancy	27,759	25,610
Communications	2,120	1,956
Supportive services	5,779	5,331
Transportation	6,117	5,644
Miscellaneous expense	460	425
Equipment and fixed assets	7,212	6,654
Repair and improvements	3,255	3,003
Other administrative supplies	1,941	1,790
Administrative overhead expenses	17,751	16,377
	<u>136,093</u>	<u>125,558</u>
Less client room and board	-	-
Private pay	-	-
Other	-	-
Unallowable expenses per 4300 regs	-	-
Total net allowable expenses per 4300 regs	<u>136,093</u>	<u>125,558</u>
Support and revenue over expenses	<u>\$ 58,444</u>	<u>\$ 53,921</u>
Request for retained revenue	<u>\$ -</u>	<u>\$ -</u>

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
NORTHAMPTON COUNTY
SCHEDULE OF REVENUE AND EXPENSES -
INTELLECTUAL DEVELOPMENTAL DISABILITIES (CONTINUED)
YEAR ENDED JUNE 30, 2011

	<u>On Our Way - Mulberry</u>	
	<u>Total</u>	<u>Children and Youth</u>
Unit costs/funding breakout		
Total number of units provided	<u>103</u>	<u>83</u>
Total Northampton County units waiver	20	-
Total Northampton County units non-waiver	-	83
Total net allowable waiver eligible costs - Northampton County	\$ 13,700	\$ -
Total net allowable waiver ineligible costs - Northampton County	1,358	-
Total net allowable non-waiver costs - Northampton County	<u>-</u>	<u>179,479</u>
Total net allowable Northampton County expense	<u>\$ 15,058</u>	<u>\$ 179,479</u>
Net total net allowable unit rate - Northampton County	\$ 752 92	\$ 2,162 40
Net allowable waiver eligible rate - Northampton County	<u>\$ 685 00</u>	<u>\$ -</u>
Net allowable waiver ineligible rate - Northampton County	<u>\$ 67 92</u>	<u>\$ -</u>
Net allowable non-waiver rate - Northampton County	<u>\$ -</u>	<u>\$ -</u>

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
 WYOMING/LUZERNE COUNTY
 SCHEDULE OF REVENUE AND EXPENSES -
 INTELLECTUAL DEVELOPMENTAL DISABILITIES
 YEAR ENDED JUNE 30, 2011**

Revenue	
Fee for service revenue	\$ 84,645
Room and board	-
Other income donation/vehicle sale	-
Program funding	-
Total revenue	<u>84,645</u>
Expenses	
Salaries and wages	14,786
Payroll taxes	1,179
Employee benefits	2,304
Staff development	96
Purchased personnel and services	-
Rent	8,750
Real estate taxes	-
Utilities	2,673
Insurance - contents	-
Insurance - service	-
Housekeeping	5,528
Communications	314
Office/Computer/Copier supplies	1,178
Computer services	-
Copy machine lease	24
Medical supplies	136
Medications	-
Clothing	-
Food	1,951
Rehabilitation supplies	3,973
Recreation	14
Household goods	2,600

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**RESOURCES FOR HUMAN DEVELOPMENT, INC.
WYOMING/LUZERNE COUNTY
SCHEDULE OF REVENUE AND EXPENSES -
INTELLECTUAL DEVELOPMENTAL DISABILITIES (CONTINUED)
YEAR ENDED JUNE 30, 2011**

Expenses	
Staff travel	1,651
Client transportation	-
Library	-
Miscellaneous operating	247
Purchased physician	-
Equipment and furnishings-large	2,298
Equipment and furnishings-small	7,011
Building repair and maintenance	8,689
Land and building/leasehold improvement	-
Equipment repair and maintenance contracts	40
Motor vehicle lease/purchase	9,750
Motor vehicle expense	-
Motor vehicle repairs/supplies	-
Motor vehicle insurance	68
Total direct expenses	<u>75,260</u>
Administrative overhead	<u>11,310</u>
Total expenses	<u>86,570</u>
Expenses over support and revenue	<u>\$ (1,925)</u>
Request for retained revenue	<u>\$ -</u>

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC
STATE OF RHODE ISLAND
SCHEDULE OF REVENUE AND EXPENSES FOR ALL AGENCY PROGRAMS
YEAR ENDED JUNE 30, 2011

	Total	Administrative	DAY PROGRAM		In Home Support	Other Programs
			Less than 24-hour Residential	Day Program		
Revenue						
State of Rhode Island						
Department of MHRH	\$ 1,726,139	\$ -	\$ 19,605	\$ 1,371,052	\$ 335,482	\$ -
Outside contracts	66,723	-	-	66,723	-	-
Social security & private care	-	-	-	-	-	-
City or town support	76,653	-	-	-	-	76,653
Contributions and grants	370	-	-	-	-	370
Special events, fundraising	7,642	-	-	-	-	7,642
Realized gains/losses	1,832	-	-	-	-	1,832
Total revenue	1,879,359	-	19,605	1,437,775	335,482	86,497
Expenses						
Salaries and wages	1,126,683	282,968	9,926	610,806	142,775	80,208
Benefits	358,655	90,833	3,186	196,001	45,832	22,803
Consultants	-	-	-	-	-	-
Supplies	35,179	8,476	-	16,906	7,032	2,765
Vehicles and travel	45,716	6,195	3,928	13,747	15,710	6,136
Conventions & meetings	204	124	-	68	-	12
Insurance	16,998	1,700	849	13,598	851	-
Leases and rentals	110,616	4,594	-	83,113	14,208	8,701
Utilities	15,182	2,186	-	10,930	1,457	609
Repairs and maintenance	1,600	972	-	434	-	194
Other	46,231	11,142	-	21,598	5,401	8,090
Overhead fees	262,818	61,378	2,683	144,653	34,676	19,428
	2,019,882	470,568	20,572	1,111,854	267,942	148,946
Allocation of administrative expenses	-	(470,568)	4,706	359,985	84,231	21,646
Total expenses	2,019,882	-	25,278	1,471,839	352,173	170,592
Net deficit	\$ (140,523)	\$ -	\$ (5,673)	\$ (34,064)	\$ (16,691)	\$ (84,095)

Amounts on this schedule do not include the accrual for vacation as discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
STATE OF RHODE ISLAND
SCHEDULE OF ADMINISTRATIVE WAGES
YEAR ENDED JUNE 30, 2011**

<u>Employee</u>	<u>Job Title</u>	<u>Number of Hours a Week</u>	<u>Rate of Pay</u>	<u>Total Wages</u>
Raymond Memery	Executive Director	40	\$ 36 15	\$ 75,183
Jessica Planchon	Clerical	1 5	8 00	256
Paul Everett	Supervisor	40	21 75	45,237
Erin Velino	Administrative Asst	40	23 40	48,667
Melissa Petrarca	Administrative Asst	40	17 07	35,501
Joshua Kretzmann	Supervisor	40	19 94	41,482
Brenda Noel	Administrator	40	17 62	36,642
Total administrative wages				<u>\$ 282,968</u>

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

RESOURCES FOR HUMAN DEVELOPMENT, INC.
STATE OF RHODE ISLAND
SCHEDULE OF PROFESSIONAL SERVICES
YEAR ENDED JUNE 30, 2011

Name	Credentials	Program or Residence	Hourly Rate of Pay	Total Hours Worked	Total Paid for the Year	Total Consultants for the Year
Nursing Services						
Employees						
Leah Gauvin			\$ 26	73 00	\$ 1,898	
Sandra Fourmer			\$ 35	174 00	6,090	
Sub-total					<u>7,988</u>	
Total					<u>\$ 7,988</u>	

Amounts on this schedule do not include the accrual for vacation as
 discussed in footnote 1 to the consolidated financial statements

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
STATE OF RHODE ISLAND
DETERMINATION OF EXCESS (DEFICIT) FUNDING
YEAR ENDED JUNE 30, 2011**

	<u>Less than 24- hour Residential</u>	<u>Day Program</u>	<u>In Home Support</u>	<u>Total</u>
Revenue from DDD	\$ 19,605	\$ 1,371,052	\$ 335,482	\$ 1,726,139
Expenses related to DDD programs	<u>25,278</u>	<u>1,471,839</u>	<u>352,173</u>	<u>1,849,290</u>
Excess/(deficit)	<u>\$ (5,673)</u>	<u>\$ (100,787)</u>	<u>\$ (16,691)</u>	<u>\$ (123,151)</u>
5% of revenue				\$ 86,307
Mones due to the division				\$ -
Excess/total DDD revenue (must be 5% or less)				N/A

Amounts on this schedule do not include the accrual for vacation as
discussed in footnote 1 to the consolidated financial statements

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors and Officers
Resources for Human Development, Inc and Subsidiaries

We have audited the consolidated financial statements of Resources for Human Development, Inc and Subsidiaries (the Organization) as of and for the year ended June 30, 2011, and have issued our report thereon dated January 20, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of consolidated financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the Organization in a separate letter dated January 20, 2012.

This report is intended solely for the information and use of management, the Board of Directors, various federal and state funding agencies, pass-through entities, and the City of Philadelphia and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Shechtman Marks Devore PC

Philadelphia, Pennsylvania
January 20, 2012

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON
COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND
MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors and Officers
Resources for Human Development, Inc and Subsidiaries

Compliance

We have audited Resources for Human Development, Inc and Subsidiaries's (the Organization) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2011. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* and the City of Philadelphia Subrecipient Audit Guide. Those standards, *OMB Circular A-133* and the City of Philadelphia Subrecipient Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with those requirements.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with *OMB Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal, State and City Awards

We have audited the consolidated financial statements of Resources for Human Development, Inc and Subsidiaries as of and for the year ended June 30, 2011, and have issued our report thereon dated January 20, 2012, which contained an unqualified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of expenditures of federal, state and city awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and the City of Philadelphia Subrecipient Audit Guide, and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

This report is intended solely for the information and use of management, the Board of Directors, various federal and state funding agencies, pass-through entities, and the City of Philadelphia and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Philadelphia, Pennsylvania
January 20, 2012

RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Period</u>	<u>2011 Expenditures</u>
Federal Financial Assistance				
<u>U.S. Department of Health and Human Services</u>				
Health Center Cluster	93 224	H80 CS 00718	04/01/11 - 3/31/12	\$ 423,462
Health Center Cluster	93 527	H80 CS 00718	04/01/11 - 3/31/12	94 851
Health Center Cluster	93 224	H80 CS 00718	04/01/10 - 3/31/11	1,555,490
ARRA -Increased Services to Health Centers	93 703	H8B CS 12237	03/27/09 - 03/26/11	92 382
Pass-through State of Louisiana Department of Social Services LA Safe Expansion	93 667	692222	07/01/10 - 06/30/11	99,884
Pass-through Unity of Greater New Orleans New Orleans Womanspace	93 243	1H79SM059082-1	09/30/09 - 09/30/10	15 878
New Orleans Womanspace	93 243	11179SM059082-2	09/30/10 - 09/30/11	34,741
Pass-through Pennsylvania Department of Public Welfare Family Practice and Counseling Network	93 778	N/A	07/01/10 - 06/30/11	4 449,289
Family Practice and Counseling Network - ARRA funded	93 778	N/A	07/01/10 - 06/30/11	1,073 344
Various Outpatient Programs	93 778	N/A	07/01/10 - 06/30/11	9 933
Various Outpatient Programs - ARRA funded	93 778	N/A	07/01/10 - 06/30/11	2,396
PA Intellectual Developmental Disabilities	93 778	N/A	07/01/10 - 06/30/11	22 468,212
PA Intellectual Developmental Disabilities - ARRA funded	93 778	N/A	07/01/10 - 06/30/11	5 420,217
Pass-through Pennsylvania Department of Public Welfare/ Philadelphia Department of Public Health Office of Addiction Services - Endow - A - Home Office of Supportive Housing	93 959	09-20077-01	07/01/10 - 06/30/11	64,560
Families in Transition	93 667	1120137	07/01/10 - 06/30/11	203 325
Office of Mental Health/Mental Retardation -MH Base Unitary	93 150	09-20080-02	07/01/10 - 06/30/11	20 174
Early Intervention Waiver	93 778	N/A	07/01/10 - 06/30/11	206 268
Early Intervention Waiver - ARRA funded	93 778	N/A	07/01/10 - 06/30/11	49 760

See notes to schedule of expenditures of Federal, state and city awards

RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Period</u>	<u>2011 Expenditures</u>
Pass-through Pennsylvania Department of Public Welfare/ Montgomery County - MH and D&A (Various)	93 959	N/A	07/01/10 - 06/30/11	553,618
Pass-through Philadelphia Office of Supportive Housing Woodstock Family Center	93 569	10-20117	07/01/10 - 06/30/11	99,951
Pass-through Philadelphia Youth Network North E3 Center	93 558	97306/S144	04/05/11 - 09/30/11	5,564
North E3 Center Aces	93 558	Y011-001	07/01/10 - 06/30/11	830,000
	93 558	88016 / D182	05/24/10 - 09/30/11	16,292
Pass-through Family Planning Council Family Practice and Counseling Network	93 217	6FPPPA030217-39-06	07/01/10 - 06/30/11	53,845
Family Practice and Counseling Network	93 977	1120332	07/01/10 - 06/30/11	6,458
Family Practice and Counseling Network	93 994	4100050851	07/01/10 - 06/30/11	17,948
Family Practice and Counseling Network	93 667	4100049359	07/01/10 - 06/30/11	14,530
Family Practice and Counseling Network	93 974	FPRPA006043-03-01	07/01/10 - 06/30/11	30,833
Family Practice and Counseling Network	93 974	FPRPA006043-02-01	07/01/10 - 06/30/11	37,000
Family Practice and Counseling Network	93 297	101204	12/01/10 - 06/30/11	10,293
Family Practice and Counseling Network	93 217	101204	12/01/10 - 06/30/11	318
Pass-through Center for Disease Control and Prevention/ City of Philadelphia - Department of Public Health Family Practice and Counseling Network	93 940	0820453-02	09/30/09 - 09/29/10	16,875
Family Practice and Counseling Network	93 940	E19012	10/01/10 - 09/30/11	50,625
Pass-through Health Federation of Philadelphia Family Practice and Counseling Network	93 914	N/A	03/01/10 - 02/28/11	38,028
Family Practice and Counseling Network	93 914	N/A	03/01/11 - 02/28/12	17,484
Pass-through PMHCC Healing Ajax- Veterans Services	93 243	N/A	04/01/10 - 03/21/11	56,660

See notes to schedule of expenditures of Federal, state and city awards

RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Period</u>	<u>2011 Expenditures</u>
Pass-through Rhode Island				
Division of Developmental Disabilities	93 778	RF54556	01/01/11 - 12/31/11	467,430
Division of Developmental Disabilities - ARRA funded	93 778	RF54556	01/01/11 - 12/31/11	63,394
Division of Developmental Disabilities	93 778	RH54940	01/01/10 - 12/31/10	446,438
Division of Developmental Disabilities - ARRA funded	93 778	RH54940	01/01/10 - 12/31/10	90,745
Pass-through State of Missouri				
Department of Mental Health	93 778	MRER019908076	07/01/10 - 06/30/11	3,437,638
Pass-through State of Nebraska				
Division of Developmental Disabilities	93 778	N/A	07/01/10 - 06/30/11	735,402
Pass-through State of Maryland				
Department of Health and Mental Hygiene	93 959	DHMH OPASS 10-10081	07/01/09 - 06/30/12	19,456
Total U S Department of Health and Human Services				43,400,991
<u>U S Department of Housing and Urban Development</u>				
Project Advantage	14 235	PA0068B3T000802	07/01/10 - 06/30/11	486,335
Crossroads	14 235	PA0206B3T090801	01/01/10 - 12/31/10	158,547
Crossroads	14 235	PA0205B3T090802	10/01/10 - 09/30/11	164,647
Crossroads	14 235	PA0206B3T090802	01/01/11 - 12/31/11	176,689
Crossroads	14 235	PA0205B3T090801	10/01/09 - 09/30/10	75,058
Crossroads	14 235	PA0449B3T090900	03/01/11 - 02/28/12	14,358
LVACT	14 235	PA0211B3T090802	07/01/10 - 06/30/11	155,694
SALT	14 235	PA0010B3T000802	07/01/10 - 06/30/11	225,434
Pass-through I260 Housing Development Corporation				
Salt - Phila	14 235	PA0015B3T000802	10/01/10 - 09/30/11	279,847
Salt - Phila	14 235	PA0015B3T000801	10/01/09 - 09/30/10	82,195
Mainstream	14 235	PA0084B3T000802	09/01/10 - 02/28/11	112,621
Mainstream	14 235	PA0084B3T0001003	03/01/11 - 02/28/12	38,664

See notes to schedule of expenditures of Federal, state and city awards

RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Period</u>	<u>2011 Expenditures</u>
Pass-through Chester Economic Development Authority CDBG - Chester Youthbuild	14 218	N/A	07/01/10 - 06/30/11	24,000
Pass-through City of New Orleans New Orleans Womenspace	14 231	ESG-025II	01/01/10 - 12/31/10	51,995
Pass-through Jefferson Parish Human Services Authority LA Pathways	14 235	LA0070B6H030902	04/01/10 - 03/31/11	280,787
Pathways Phase I	14 235	LA0070B6H030902	04/01/11 - 03/31/12	64,759
CDBG - LA Housing Support - ARRA funded	14 218	DHH-06532	07/01/10 - 06/30/11	1,141,697
Pass-through Louisiana - Jefferson Parish Project Reach	14 218	849231915	01/01/10 - 12/31/10	10,143
Project Reach	14 218	849231915	08/01/09 - 07/31/10	3,465
New Orleans Womenspace	14 218	849231915	10/01/10 - 12/31/10	27,149
New Orleans Womenspace	14 218	849231915	01/01/11 - 12/31/11	47,442
Project Reach	14 218	849231915	08/01/10 - 09/30/11	27,599
LA HPRP - ARRA funded	14 257	849231915	11/01/09 - 02/28/12	144,912
Pass-through Unity of Greater New Orleans LA Shelter Plus Care	14 238	LA0086C6H030802	07/01/10 - 06/30/11	74,478
Project Reach	14 235	LA0063B6H030802	10/01/10 - 09/30/11	55,550
Project Reach	14 235	LA0063B6H030801	10/01/09 - 09/30/10	21,487
New Orleans Womenspace	14 235	LA0083B6H031003	02/01/11 - 01/31/12	230,583
New Orleans Womenspace	14 235	LA0066B6H030802	07/01/10 - 06/30/11	20,600
New Orleans Womenspace	14 235	LA0083B6H030802	02/01/10 - 01/31/11	321,579
Pass-through Montgomery County Department of Housing and Community Development CDBG CHOC - FY09	14 218	B-09-05-214	10/01/09 - 09/30/10	51,687
CDBG CHOC - FY10	14 218	B-10-03-212	10/01/10 - 09/30/11	11,493
Emergency Shelter CHOC	14 231	S-09-05-201	10/01/09 - 12/31/11	36,931
HPRP CHOC - ARRA funded	14 257	Y-09-05-210	09/30/09 - 09/30/12	53,618
HMIS CHOC	14 257	PA0128B3T040801	07/01/10 - 12/31/10	8,839

See notes to schedule of expenditures of Federal, state and city awards

RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Period</u>	<u>2011 Expenditures</u>
Pass-through Philadelphia Office of Supportive Housing Ridge Center	14 231	11-20013	07/01/10 - 06/30/11	736 571
HPRP Case Management - Ridge - ARRA funded	14 257	10-20357	10/01/09 - 09/30/10	41,314
Pass-through Philadelphia Office of Housing and Community Development CDBG - Families in Transition	14 218	1120129	07/01/10 - 06/30/11	84,041
Families in Transition	14 239	1120129	07/01/10 - 06/30/11	227 223
Pass-through Nonprofit Housing Development Corporation High Street	14 241	1120080	07/01/10 - 06/30/11	90 815
Pass-through Township of Lower Merion CDBG - RSS	14 218	B10MC420011	07/01/10 - 06/30/11	15,996
CDBG - LMCS	14 218	B10MC420011	07/01/10 - 06/30/11	2,784
Total U S Department of Housing and Urban Development				<u>5 879,626</u>
<u>U.S. Department of Veterans Affairs</u>				
New Orleans Womanspace	64 024	629-C10161	08/01/10 - 09/30/11	61 300
New Orleans Womanspace	64 024	04-121-LA	07/01/10 - 06/30/11	53 959
New Orleans Womanspace	64 024	629-C00200	03/01/10 - 07/31/10	6,200
Total U S Department of Veterans Affairs				<u>121 459</u>
<u>U.S. Department of Labor</u>				
Chester Youth Build	17 274	YB-16853-08-60-A-42	10/15/07 - 01/30/11	28 579
Pass-through Philadelphia Youth Network Inc Acres - Stimulus Work Ready - ARRA funded	17 259	AR-09-505	04/05/10- 09/30/10	60 198
Total U S Department of Labor				<u>88 777</u>

RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Period</u>	<u>2011 Expenditures</u>
<u>U.S. Department of Homeland Security</u>				
Pass-through United Way Emergency Food and Shelter Program CHOC	97 024	7294-00 030	01/01/10 - 12/31/10	<u>76,803</u>
Total U S Department of Homeland Security				<u>76,803</u>
<u>U.S. Department of Justice</u>				
Pass-through City of Philadelphia Prison System Partnership for Employment - ARRA funded	16 804	10203 18	01/01/11 - 12/31/11	389,684
Pass-through Youthbuild USA Chester Youth Build	16 726	N/A	07/01/10 - 06/30/11	11,540
Pass-through Jefferson Parish LA Coroner LA Coroner	16 575 16 575	C09-7-020 C10-7-020	10/01/09 - 09/30/10 10/01/10 - 09/30/11	1 500 4,500
Total U S Department of Justice				<u>407 224</u>
<u>U.S. Environmental Protection Agency</u>				
New Beginnings Wissahickon Restore	66 951	NE-97378401-0	08/02/09 - 08/02/11	<u>6,494</u>
Total U S Environmental Protection Agency				<u>6 494</u>
<u>U.S. Department of Education</u>				
Pass-through The School District of Philadelphia Stepping Stones New Beginnings	84 027 84 215	280/F10 299/F11	09/01/10 - 06/30/11 07/01/10 - 05/31/11	205 712 23,000

See notes to schedule of expenditures of Federal, state and city awards

RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Period</u>	<u>2011 Expenditures</u>
Pass-through City of Philadelphia Early Intervention	84 181	09-20081	07/01/10 - 06/30/11	74,162
Total U S Department of Education				<u>302,874</u>
Total Federal Financial Assistance				<u>\$ 50,284,248</u>

RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Summary of Federal Financial Assistance by CFDA</u>	<u>\$</u>
14 218- Community Development Block Grants/Entitlement Grants	1,447,496
14 231- Emergency Shelter Grants Program	825,497
14 235- Supportive Housing Program	2,965,434
14 238- Shelter Plus Care	74,478
14 239- HOME Investment Partnerships Program	227,223
14 241- Housing Opportunities for Persons with AIDS	90,815
14 257- Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	248,683
16 575- Crime Victim Assistance	6,000
16 726- Juvenile Mentoring Program	11,540
16 804- Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program /Grants to Units of Local Government	389,684
17 259- WIA Youth Activities	60,198
17 274- Youthbuild	28,579
64 024- VA Homeless Providers Grant and Per Diem Program	121,459
66 951- Environmental Education Grants	6,494
84 027- Special Education - Grants to States	205,712
84 181- Special Education - Grants for Infants and Families	74,162
84 215- Fund for the Improvement of Education	23,000
93 150- Projects for Assistance in Transition from Homelessness (PATH)	20,174
93 217- Family Planning - Services	54,163
93 224- Consolidated Health Centers	1,978,952
93 243- Substance Abuse and Mental Health Services Projects of Regional and National Significance	107,279
93 297- Teenage Pregnancy Prevention Program	10,293
93 527- Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program	94,851
93 558- Temporary Assistance for Needy Families	851,856
93 569- Community Services Block Grant	99,951
93 667- Social Services Block Grant	317,739
93 703- ARRA - Grants to Health Center Programs	92,382
93 778- Medical Assistance Program	38,920,466
93 914- HIV Emergency Relief Project Grants	55,512
93 940- HIV Prevention Activities Health Department Based	67,500
93 959- Block Grants for Prevention and Treatment of Substance Abuse	637,634
93 974- Family Planning Service Delivery Improvement Research Grants	67,833
93 977- Preventive Health Services Sexually Transmitted Diseases Control Grants	6,458
93 994- Maternal and Child Health Services Block Grant to the States	17,948
97 024- Emergency Food and Shelter National Board Program	76,803
	<u>\$ 50,284,248</u>

See notes to schedule of expenditures of Federal, state and city awards

RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	Federal CFDA Number	Pass-through Grantor's Number	Grant Period	2011 Expenditures
State/County Financial Assistance				
<u>Connecticut</u>				
Department of Mental Retardation				
CT - Day Program	N/A	10DDS1075DS	07/01/10 - 06/30/12	\$ 715,535
CT - Residential Program	N/A	10DDS8078RS	07/01/10 - 06/30/12	5,933,747
CT Waiver Program	N/A	N/A	07/01/10 - 06/30/11	464,520
Total Connecticut				<u>7,113,802</u>
<u>Delaware</u>				
Department of Health and Social Services				
Choices, Mainstay	N/A	10965-04-01	07/01/10 - 06/30/11	1,987,090
Mainstay	N/A	11162-04-00	07/01/10 - 06/30/11	296,018
Brandywine Hills, Wilmington Now, & Passages	N/A	11181	07/01/10 - 06/30/11	2,850,362
Vocational Services	N/A	11207-05-00	07/01/10 - 06/30/11	206,547
Total Delaware				<u>5,340,017</u>
<u>Florida</u>				
Agency for Persons with Disabilities	N/A	N/A	07/01/10 - 06/30/11	5,836,843
Total Florida				<u>5,836,843</u>
<u>Louisiana</u>				
State of Louisiana				
MST	N/A	N/A	07/01/10 - 06/30/11	158,103
Pass-through Metropolitan Human Services District				
LA - MACT	N/A	CFMS# 697760	10/15/10 - 06/30/11	779,567
Mobile Crisis Services (MCS)	N/A	CFMS# 696219	08/01/10 - 06/30/11	609,758

See notes to schedule of expenditures of Federal, state and city awards

RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Period</u>	<u>2011 Expenditures</u>
Pass-through Jefferson Parish Human Services Authority				
Family House LA -Residential	N/A	307	07/01/10 - 06/30/11	425,769
Family House LA -TANF	N/A	305	07/01/10 - 06/30/11	372,970
Access Housing Program	N/A	309	07/01/10 - 06/30/11	90,150
ACT Team	N/A	255	07/01/10 - 03/31/11	726,435
ACT Team 2	N/A	256	07/01/10 - 06/30/11	999,998
Mobile Crisis Services (MCS)	N/A	251	07/01/10 - 06/30/11	372,608
Project SAFE	N/A	308	07/01/10 - 06/30/11	113,553
Pathways Phase II	N/A	305	07/01/10 - 06/30/11	362,079
LA CARE	N/A	363	10/01/10 - 06/30/11	129,185
Pass-through Jefferson Parish LA HPRP	N/A	113610	11/01/09 - 10/31/10	13,827
Jefferson Parish Human Services Authority - Local LA Pathways	N/A	360	04/01/10 - 03/31/11	79,196
Mobile Crisis Services (MCS)	N/A	251	07/01/10 - 06/30/11	455,410
Pathways Phase I	N/A	392	04/01/11 - 03/31/12	18,265
LA CARE	N/A	363	10/01/10 - 06/30/11	33,108
Family House	N/A	307	07/01/10 - 06/30/11	<u>55,326</u>
Total Louisiana				<u>5,795,307</u>
<u>Maryland</u>				
Department of Health and Mental Hygiene	N/A	DHMH OPASS 10-10081	07/01/09 - 06/30/12	56,843
Montgomery County Department of Health and Human Services	N/A	6648025021AA	07/01/10 - 06/30/11	120,140
Montgomery County Department of Health and Human Services - Local	N/A	6648025021AA	07/01/10 - 06/30/11	38,986
Department of Health and Mental Hygiene/Mental Hygiene Administration Value Options and HealthChoices	N/A	N/A	07/01/10 - 06/30/11	<u>15,693</u>
Total Maryland				<u>231,662</u>

See notes to schedule of expenditures of Federal, state and city awards
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RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Period</u>	<u>2011 Expenditures</u>
<u>Massachusetts</u>				
Department of Mental Retardation				
Axis - Individual Support	N/A	116601600367DDSD3798H	07/01/10 - 06/30/11	109,265
Axis - Individual Support	N/A	115590590396DDSD3174H	07/01/10 - 06/30/11	570
Axis - Residential Services	N/A	116601602356DDSD3174H	07/01/10 - 06/30/11	27,920
Axis - Outside the Lines	N/A	116601600368DDSD3163H	07/01/10 - 06/30/11	408,653
Axis - Outside the Lines	N/A	1133380380335DDSD3163	07/01/10 - 06/30/11	52,826
Axis - Residential Services	N/A	116601600345DDSD3153D	07/01/10 - 06/30/11	5,199,386
Axis - Urban Youth Collaborative	N/A	116601600364DDSD3228C	07/01/10 - 06/30/11	25,141
Axis - Individual Support	N/A	116601601367DDSD3780C	07/01/10 - 06/30/11	19,465
University of Massachusetts				
Axis - Outside the Lines	N/A	CM110515T	07/01/10 - 06/30/11	18,314
Commission for the Blind				
Axis - Outside the lines	N/A	P7H10233	07/01/10 - 06/30/11	6,159
Total Massachusetts				<u>5,867,699</u>
<u>Nebraska</u>				
Department of Health and Human Services				
Division of Developmental Disabilities - Transition	N/A	N/A	08/01/10 - 06/30/11	7,449
Division of Developmental Disabilities	N/A	N/A	07/01/10 - 08/30/11	601,693
Total Nebraska				<u>609,142</u>
<u>New Jersey</u>				
Department of Human Services				
Division of Mental Health Services -SALT	N/A	30415	07/01/10 - 06/30/11	3,950,342
Division of Addiction Services -Supportive Housing	N/A	11-623-ADA-0	07/01/10 - 06/30/11	865,821
Total New Jersey				<u>4,816,163</u>

See notes to schedule of expenditures of Federal, state and city awards
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RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Period</u>	<u>2011 Expenditures</u>
<u>North Carolina</u>				
Wake County Human Services	N/A	N/A	07/01/10 - 06/30/11	250,241
Wake County - Program Funded	N/A	N/A	07/01/10 - 06/30/11	720,812
Wake County - Medicaid	N/A	N/A	07/01/10 - 06/30/11	1,085,376
Durham County Mental Health, Development Disabilities and Substance Abuse Authority	N/A	N/A	07/01/10 - 06/30/11	20,662
Durham County - Program Funded	N/A	N/A	07/01/10 - 06/30/11	197,338
Durham County - Medicaid	N/A	N/A	07/01/10 - 06/30/11	307,770
Durham County - Non Medicaid				
Total North Carolina				<u>2,582,199</u>
<u>Pennsylvania</u>				
Pennsylvania Department of Health	N/A	4100054589	09/01/10 - 08/31/11	42,353
Family Practice and Counseling Network				
<u>Pennsylvania Department of Public Welfare</u>				
PA Intellectual Developmental Disabilities	N/A	N/A	07/01/10 - 06/30/11	12,644,133
Family Practice Counseling Network	N/A	N/A	07/01/10 - 06/30/11	2,503,866
Early Intervention Waiver	N/A	N/A	07/01/10 - 06/30/11	116,078
Various Outpatient Programs	N/A	N/A	07/01/10 - 06/30/11	5,590
				<u>15,269,667</u>
Pass-through Family Planning Council	N/A	N/A	07/01/10 - 06/30/11	2,184
Family Practice Counseling Network				
Pass-through PMHCC	N/A	N/A	07/01/10 - 06/30/11	302
Consultants in Context - SE Region				

See notes to schedule of expenditures of Federal, state and city awards

RESOURCES FOR HUMAN DEVELOPMENT, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	Federal CFDA Number	Pass-through Grantor's Number	Grant Period	2011 <u>Expenditures</u>
Pass-through Philadelphia Department of Public Health				
Office of Mental Health/Mental Retardation -MH Base Unitary	N/A	09-20080-02	07/01/10 - 06/30/11	19,367,705
Office of Mental Health/Mental Retardation -MR Wavler Unitary	N/A	09-20078-02	07/01/10 - 06/30/11	26,465
Office of Mental Health/Mental Retardation -MR Early Intervention	N/A	09-20081	07/01/10 - 06/30/11	260,293
				<u>19,654,463</u>
Pass-through various counties				
Allegheny County - MH	N/A	117783	07/01/10 - 06/30/11	1,159,881
Carbon Monroe Pike - MH/MR	N/A	N/A	07/01/10 - 06/30/11	968,606
Chester County D&A - Womenspace	N/A	11412	07/01/10 - 06/30/11	671
Delaware County - DHS (Compeer)	N/A	A18-10	07/01/10 - 06/30/11	56,088
Delaware County - DHS (Family House and Womenspace)	N/A	A 69-10	07/01/10 - 06/30/11	671
Lehigh County - MH	N/A	10-MHMR-261	07/01/10 - 06/30/11	632,977
Monroe County -New Perspectives	N/A	N/A	07/01/10 - 06/30/11	10,000
Montgomery County - MH/MR (Compeer)	N/A	N/A	07/01/10 - 06/30/11	119,480
Montgomery County - MH/MR (RSS/LMVTC)	N/A	N/A	07/01/10 - 06/30/11	304,832
Montgomery County - (CHOC)	N/A	N/A	07/01/10 - 06/30/11	2,571
Montgomery County - HMIS (CHOC)	N/A	N/A	07/01/10 - 06/30/11	2,946
Montgomery County - MH/MR and D&A (Various)	N/A	N/A	07/01/10 - 06/30/11	11,298
Montgomery County - MH/MR and D&A (Various)	N/A	N/A	07/01/10 - 06/30/11	6,819,075
Montgomery County - Middleton	N/A	A-10-14-214	10/01/10 - 09/30/11	50,950
Northampton County -MH	N/A	2010-614	07/01/10 - 06/30/11	2,194,709
Northampton County	N/A	2010-1009	07/01/10 - 06/30/11	15,311
Northampton County	N/A	10-451	07/01/10 - 06/30/11	143,583
				<u>12,493,649</u>
Total Pennsylvania Department of Public Welfare				<u>47,420,266</u>
Pennsylvania counties				
Chester Upland School District -Chester Youthbuild	N/A	N/A	09/01/10 - 06/30/11	211,250
Montgomery County - MH/MR and D&A (Various)	N/A	N/A	07/01/10 - 06/30/11	139,165
Montgomery County - MH/MR (RSS/LMVTC)	N/A	N/A	07/01/10 - 06/30/11	9,428
Montgomery County - Adult Probation and Parole	N/A	N/A	07/01/10 - 06/30/11	148,164
Montgomery County - Correctional Facility	N/A	N/A	07/01/10 - 06/30/11	16,000

See notes to schedule of expenditures of Federal, state and city awards

RESOURCES FOR HUMAN DEVELOPMENT, INC
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Grant Period</u>	<u>2011 Expenditures</u>
Pennsylvania counties (continued)				
Montgomery County - Adult Probation and Parole - Drug Court	N/A	N/A	07/01/10 - 06/30/11	70,240
Delaware County - Compcer	N/A	N/A	07/01/10 - 06/30/11	4,897
Luzerne and Wyoming Counties	N/A	N/A	07/01/10 - 06/30/11	84,645
Northampton County	N/A	10-451	07/01/10 - 06/30/11	35,896
Total Pennsylvania Counties				719,685
Total Pennsylvania				48,182,304
Rhode Island				
Division of Developmental Disabilities	N/A	RF54556	01/01/11 - 12/31/11	351,618
Division of Developmental Disabilities	N/A	RH54940	01/01/10 - 12/31/10	306,513
Total Rhode Island				658,131
Tennessee				
Division of Intellectual Disabilities Services				
Nashville/Respite	N/A	10-279M	01/01/10 - 12/31/14	2,740,903
Memphis/Mainstay	N/A	10-277W	01/01/10 - 12/31/14	4,281,150
Nashville - Clinical Home Care	N/A	34401-11199	01/05/10 - 01/04/11	107,616
Nashville - Clinical Home Care	N/A	34401-00284	01/05/11 - 01/04/12	77,850
Total Tennessee				7,207,519
Virginia				
Department of Corrections	N/A	DOC-08-014-RHD	10/01/10 - 09/30/11	107,285
Department of Corrections	N/A	DOC-08-014-RHD	10/01/07 - 09/30/10	43,395
Total Virginia				150,680
Total State / County Financial Assistance				\$ 94,391,468

See notes to schedule of expenditures of Federal, state and city awards

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011**

Federal grantor/pass-through grantor/program title	Federal CFDA Number	Pass-through Grantor's Number	Grant Period	2011 Expenditures
City Financial Assistance				
Philadelphia Office of Emergency Shelter Services Woodstock Family Center Ridge Avenue Shelter	N/A N/A	11-20067 11-20013	07/01/10 - 06/30/11 07/01/10 - 06/30/11	1,327,921 2,465,911
Total Philadelphia Office of Emergency Shelter Services				
Philadelphia Department of Public Health				
Office of Mental Health/Mental Retardation -MH Base Unitary	N/A	09-20080-02	07/01/10 - 06/30/11	786,813
Office of Mental Health/Mental Retardation -MR Early Intervention	N/A	09-20081	07/01/10 - 06/30/11	29,083
Pass-through National Nursing Centers Consortium	N/A	N/A	07/01/10 - 06/30/11	20,000
Family Practice and Counseling Network	N/A	N/A	07/01/10 - 06/30/11	63,700
Total Philadelphia Department of Public Health				
Total City Financial Assistance				
Total Federal, State And City Financial Assistance				
				\$ 4,693,428
				\$ 149,369,144

See notes to schedule of expenditures of Federal, state and city awards

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2011**

1 General information

The accompanying schedule of expenditures of federal, state and city awards presents activities in all federal, state and city award programs of Resources for Human Development, Inc. All financial assistance received directly from federal agencies, as well as financial assistance passed through other governmental agencies or not-for-profit organizations, is included on the schedule.

2 Basis of accounting

The accompanying schedule of expenditures of federal, state and city awards is presented using the accrual basis of accounting. The amounts reported in this schedule as expenditures may differ from certain financial reports submitted to funding agencies because those reports may be submitted on either a cash or modified cash basis of accounting.

3 Relationship to basic consolidated financial statements

Federal, state and city award expenditures are reported on the statement of functional expenditures as program costs. However, expenditures in the schedule of expenditures of federal, state and city awards for certain programs which have incurred deficits have been limited to the related contracted amount. In addition, for certain programs, the expenditures reported in the basic consolidated financial statements may differ from the expenditures reported in the schedule of expenditures of federal, state and city awards due to program expenditures exceeding grant or contract budget limitations which are not included as federal, state and city financial assistance.

As further discussed in footnote 1, the Organization has a policy which allows the carryover of unused vacation time for program employees. This schedule does not reflect the accrual for these expenditures.

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2011**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued Unqualified

Internal control over financial reporting

Material weakness(es) identified?	_____	yes	<u> X </u>	no
Significant deficiency(ies) identified not considered to be material weakness(es) reported	_____	yes	<u> X </u>	none
Noncompliance material to financial statements noted?	_____	yes	<u> X </u>	no

Federal Awards

Internal control over major programs

Material weakness(es) identified?	_____	yes	<u> X </u>	no
Significant deficiency(ies) identified not considered to be material weakness(es) reported	_____	yes	<u> X </u>	none

Type of auditors' report issued on compliance for major programs Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	_____	yes	<u> X </u>	no
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Qualification of major programs

CFDA Number(s)	Name of Federal Program or Cluster
14 235	Supportive Housing Program
14 257	Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)
16 804	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to Units of Local Government
17 259	WIA Youth Activities
93 224	Consolidated Health Centers
93 703	ARRA - Grants to Health Center Programs
93 778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs \$ 1,508,527

Auditee qualified as low-risk auditee	<u> X </u>	yes	_____	no
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RESOURCES FOR HUMAN DEVELOPMENT, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2011

Section II - Financial Statement Findings

No financial statement findings noted

Section III – Federal Awards Findings and Questioned Costs

No federal award findings and questioned costs noted

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON COMPLIANCE WITH SPECIFIED INDIRECT COST ALLOCATION
REQUIREMENTS**

Board of Directors and Officers
Resources for Human Development, Inc and Subsidiaries

We have examined Resources for Human Development, Inc and Subsidiaries compliance with allocating indirect costs reflected in the City of Philadelphia Department of Public Health, Office of Behavioral Health and Intellectual Disability Services program activity invoice summary as required by the Commonwealth of Pennsylvania, Department of Public Welfare, Section 4300 94 of the Title 4300 Regulations for the year ended June 30, 2011. Management is responsible for the Organization's compliance with those requirements. Our responsibility is to express an opinion on the Organization's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, including examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Organization's compliance with specified requirements.

In our opinion, the Organization complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2011.

This report is intended solely for the information and use of the Board of Directors, management and the City of Philadelphia Department of Public Health and is not intended to be and should not be used by anyone other than these specified parties.

Shechtman Marks Devor PC

Philadelphia, PA
January 20, 2012

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COST
ALLOCATION (FOR THE UPCOMING BUDGET YEAR)**

Board of Directors and Officers
Resources for Human Development, Inc and Subsidiaries

At your request, we have performed the procedures enumerated below with respect to the administrative costs distribution included in the Line Item Budget for the year ending June 30, 2012 submitted by Resources for Human Development, Inc and Subsidiaries ("the Organization") to the City of Philadelphia, Department of Public Health. Our review was made solely to assist you in your filing requirements with the City of Philadelphia, Department of Public Health.

The procedures we performed are summarized as follows:

- a We reviewed a schedule contained within the 2012 Line Item Budget which reflected the allocation factors utilized in distributing administrative costs.
- b We confirmed our understanding of the method of allocating administrative costs through a review of supporting work papers and by discussions with management responsible for allocation factors.
- c We compared the Organization's method of allocating costs to those requirements as specified in Section 4300.94 of the Title 4300 Regulations Related Methods for Allocating Indirect Costs in order to determine whether the cost allocation is in compliance with those regulations.
- d We compared the allocation methods used between the current fiscal year and prior fiscal year to determine consistency between years. The cost allocation method is based on various formulas which allocate costs depending on the nature of the individual costs.

The Commonwealth of Pennsylvania, Department of Public Welfare, Section 4300.94 of Title 4300 Regulations state "The overall objective of the allocation process is to distribute the indirect costs of the Agency to its various services or cost categories in reasonable proportion with the benefits provided to these services or cost categories." The Regulations require that the method used result in a fair and equitable distribution of costs which shall be in direct relation to actual benefits accruing to the services to which costs are charged.

Because the above procedures do not constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on the amount of administrative costs distributed to the Center nor on any other amounts contained within the June 30, 2012 budget submitted to the City of Philadelphia, Department of Public Health. Had we performed additional procedures or had we conducted an audit in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported to you. This report relates only to the items specified above and does not extend to any financial statements of the Organization, taken as a whole.

This report is intended for the information of the Board of Directors, management, and the City of Philadelphia, Department of Public Health. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink that reads "Shechtman Marko Deva PC". The signature is written in a cursive, flowing style.

Philadelphia, PA
January 20, 2012

**MEMORANDUM OF ADVISORY COMMENTS
RESOURCES FOR HUMAN DEVELOPMENT, INC.**

June 30, 2011

January 20, 2012

Board of Directors
Resources for Human Development

In connection with our audit of the consolidated financial statements for Resources for Human Development, Inc and Subsidiaries (RHD or the "Organization") as of June 30, 2011, we issued two reports, which addressed internal controls. The reports are *Report of independent certified public accountants on internal control over financial reporting and on compliance and other matters based on an audit of financial statements in accordance with Government Auditing Standards* and *Report of independent certified public accountants on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133*. In addition, we noted certain matters that we believe you should consider. Our observations were formed as a by-product of our auditing procedures, which did not include a comprehensive review for the purpose of submitting detailed recommendations. The comments and suggestions listed below pertain to Resources for Human Development, Inc only. Comments and suggestions that pertain to subsidiaries, if any, have been communicated separately.

The following summarizes our comments and suggestions.

Comments for June 30, 2011

Reporting compliance

The Organization did not file its annual audit submission to the State of Louisiana by December 31, 2011. Per the State of Louisiana Revenue Statute 24 513, the Organization was required to file with the State by December 31, 2011. While the Organization did contact the State for an extension of time to file, this is still considered a case of noncompliance with the Louisiana Governmental Audit Guide.

We recommend that the Organization continue to be cognizant of the reporting requirements to the State of Louisiana, as well as all governmental and nongovernmental funders. The Organization should continue to refine their year end processes to allow for the timely filing of their reporting packages.

Payroll

During our audit testing of the payroll processes, we noted the following

- During the transition to the Lawson time entry system, employees were paid on submission of their hours worked regardless if the supervisor had approved the hours. This process was allowed by the Organization as to not penalize employees while the supervisors were learning the approval processing with the Lawson time system. During our testing, we noted two instances of unapproved wages paid. Circular OMB A-122 requires that salaries and wages, whether treated as direct costs or indirect costs, be based on documented payrolls approved by a responsible official of the organization.

We recommend that if employees are paid for hours without the approval of a supervisor that subsequent to this payment, the time sheet be printed, reviewed by the supervisor and submitted to the payroll department for retention in the payroll files. Any changes required from this review should be adjusted through the next pay period.

- Certain employees have multiple pay rates based on the program for which they are working. It was noted in our testing, that in two instances employees indicated the incorrect rate associated with a program and this incorrect rate was not corrected by the supervisor reviewing the time sheet. As such, these employees appear to have been paid incorrectly.

We recommend that the supervisors be trained to review all aspects of the time sheet, including the rate selected for pay by the employee. We also recommend quarterly reports to supervisors reminding them if there are multiple rates for employees as well as an annual prompt to review established rates. In addition, once a secondary rate is no longer needed for an employee, we recommend the program alert payroll to delete this option on the employee's time sheet.

Custodials

During our audit testing, we noted that there is no central listing of all clients for which RHD maintains a custodial relationship. In addition, within each program, client documents required to be maintained are not documented.

While we have noticed improvements in this area over recent years, we recommend that these additional procedures be considered:

- a listing of client custodials be maintained on a regular basis and updated for new clients and client discharges including the date of entrance or discharge
- each program that has custodial client responsibilities document their understanding of the government requirements as well as any applicable internal policies. This document should be reviewed by management and retained by the custodial department.

Journal entries

During our audit testing of general journal entries, we noted the following

- Each general journal entry is manually assigned an identifying number. During our testing, we noticed gaps in the sequence of numbers and data entry errors of the identifying numbers. This number is used by all users of the general ledger to identify transactions for further research. Errors in the numbering system can create difficulty in attempting to trace entries to their original source.

Normally we would recommend that general journal numbers be assigned sequentially within the general ledger system when posting. Because this is not possible within the computer program, we recommend RHD continue the review of the data entry of the general journal entries before the entries are posted to the general ledger being cognizant of the general journal numbers assigned.

Summary

While addressing each of the foregoing points will not prevent or preclude errors or illegal acts from occurring, they will assist in improving record keeping, internal controls, and the financial stability of RHD. If you would like to discuss any of the matters in greater detail, please call us.

Very truly yours,



Shechtman Marks Devor PC

Resources for Human Development, Inc (RHD) response to June 30, 2011 Memorandum of Advisory Comments

Reporting Compliance

As a national non-profit organization providing services through more than 160 different governmental contracts with over 50 different funders, the audit submission due date of December 31 has been a challenge for our organization to meet. We exceed the Federal funding threshold and therefore require a Circular A133 Audit which requires a voluminous amount of compliance testing which takes a significant amount of time to accomplish. This process includes the sampling and selection of thousands of transactions for which documentation must be provided and audited. In addition, many of our funders require supplemental reporting that is included in the audited financial statements. As a result of the above and also considering the time needed to close the books at year-end prior to the above beginning, it has been a challenge to accomplish this *in time for a December 31 submission*

However, recognizing this challenge RHD has reorganized its fiscal department to provide additional resources to the audit process. Two additional staff roles have been added, Assistant Controller and Accounting Manager, whose responsibilities will include a focus specifically on year-end processes, the A133 audit and the preparation of the consolidated financial statements

We will also re-evaluate our audit calendar, and establish timelines and deadlines that will assure timely completion of the financial statements

Position Title(s) of Person(s) Overseeing This Issue: Chief Accounting Officer/Director of Accounting and Audit

Payroll

RHD recognizes the importance of having documented payrolls approved by a responsible official of the organization. As we have continued to complete the implementation of an automated time entry/payment system, we have transitioned from "pay upon submission" to "pay upon approval". We maintain our resolve to not penalize employees if supervisors fail to complete the approval process and will review current procedures to insure that all time paid is properly approved, prospectively if necessary using printed time sheets

We will continue to provide training and guidance to all supervisors who have the responsibility for approving time sheets. We will provide quarterly rate reports to supervisors for their reference when reviewing and approving timesheets.

Position Title of Person Overseeing This Issue: Financial Operations Manager

Custodials

In 2011, RHD created the position of “Client Funds Manager” to provide direction and oversight for all consumer funds for which RHD maintains a custodial relationship. Client listings are maintained regionally, however we will continue to provide training for each regional office that has custodial client responsibilities, including the use of standard formats for data collection/maintenance/reporting regarding new clients and client discharges and all applicable government requirements

Position Title of Person Overseeing This Issue Client Funds Manager

Journal Entries

We recognize the importance of carefully sequenced journal entries in order to facilitate any audit or review of general ledger transactions. As noted in your comment, in our current accounting system, this is not an automated process. We will provide on-going training and support to our staff responsible for assigning journal entry numbers, and emphasize in our instructions to reviewers that they must assure appropriate assignment of the numbers prior to posting

Position Title of Person Overseeing This Issue Director of Accounting and Auditing