

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

CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2012 AND 2011

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 20 2013

**RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
YEARS ENDED JUNE 30, 2012 AND 2011**

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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, 2012 and 2011, 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, 2012 and 2011, 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 December 31, 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, Pennsylvania
December 31, 2012

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2012 AND 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Current assets		
Cash and cash equivalents	\$ 5,848,436	\$ 4,581,328
Limited use cash, representative payee cash funds	1,351,340	1,067,953
Limited use investments	211,683	150,129
Accounts receivable, net of allowance for doubtful accounts of \$1,596,968 for 2012 and \$2,875,533 for 2011	34,212,655	33,362,393
Advances and loans, current portion and net of allowance for uncollectible advances and loans of \$116,164 for 2012 and \$16,771 for 2011	50,444	35,135
Inventory	634,291	933,487
Prepaid expenses	<u>2,627,774</u>	<u>1,976,407</u>
Total current assets	44,936,623	42,106,832
Property and equipment, net	23,375,730	24,747,394
Equity investments in companies	1,457,115	1,559,386
Advances and loans, net of current portion and allowance for uncollectible advances and loans of \$186,439 for 2012 and \$236,226 for 2011	214,686	261,873
Other assets	<u>523,936</u>	<u>665,804</u>
Total assets	<u>\$ 70,508,090</u>	<u>\$ 69,341,289</u>

	<u>2012</u>	<u>2011</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities		
Lines of credit and short-term borrowings	\$ 493,476	\$ 5,607,000
Current portion of long-term debt	892,633	852,587
Accounts payable and accrued expenses	28,228,742	25,034,178
Deferred revenue	2,094,740	4,468,028
Contract advances, current	61,932	85,133
Deferred credits, current	3,000	71,333
Due to custodial clients	<u>1,351,340</u>	<u>1,067,953</u>
Total current liabilities	33,125,863	37,186,212
Long-term liabilities		
Long-term debt, net of current portion	15,332,859	16,296,125
Contract advances, net of current portion	226,628	226,628
Deferred credits, net of current portion	42,000	45,000
Retirement plans, net of current portion	626,042	747,398
Interest rate swap	<u>577,654</u>	<u>555,851</u>
Total liabilities	<u>49,931,046</u>	<u>55,057,214</u>
Net assets		
Unrestricted	17,832,476	11,575,417
Temporarily restricted	<u>2,181,543</u>	<u>2,128,843</u>
Total net assets before noncontrolling interests	20,014,019	13,704,260
Noncontrolling interests	<u>563,025</u>	<u>579,815</u>
Total net assets	<u>20,577,044</u>	<u>14,284,075</u>
Total liabilities and net assets	<u>\$ 70,508,090</u>	<u>\$ 69,341,289</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, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Support, revenue and other		
Support and revenue		
Federal	\$ 4,636,117	\$ 3,833,147
Medical assistance	97,525,572	78,616,128
Managed care	30,277,917	28,635,080
City of Philadelphia, PA	29,133,619	28,106,206
Montgomery County, PA	8,852,218	8,376,181
Other state and local	32,988,033	31,309,877
Patient/client fees	12,465,371	11,741,631
Other fees and sales	8,372,092	9,464,116
Grants and donations	1,396,500	1,297,175
Interest and miscellaneous income	<u>1,408,307</u>	<u>1,990,567</u>
Total unrestricted support and revenue	<u>227,055,746</u>	<u>203,370,108</u>
Net assets released from temporary restrictions	<u>1,330,611</u>	<u>1,798,023</u>
Total unrestricted support, revenue and other	<u>228,386,357</u>	<u>205,168,131</u>
Expenditures		
Program	185,526,072	172,170,864
Management and general	27,847,183	23,700,791
Fundraising	343,939	342,120
Other operating	<u>8,191,277</u>	<u>8,514,531</u>
Total expenditures	<u>221,908,471</u>	<u>204,728,306</u>
Income from operations	<u>6,477,886</u>	<u>439,825</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, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Other changes in unrestricted net assets		
Equity in net income of investments	696	612,363
Change in fair value of interest rate swap	<u>(21,803)</u>	<u>98,675</u>
 Total other changes in unrestricted net assets	 <u>(21,107)</u>	 <u>711,038</u>
 Changes in unrestricted net assets before noncontrolling interests and capital distributions	 6,456,779	 1,150,863
 Noncontrolling interests in net (income) losses of investments	 <u>(33,053)</u>	 <u>28,756</u>
 Changes in unrestricted net assets before capital distributions	 6,423,726	 1,179,619
 Capital distributions	 <u>(166,667)</u>	 <u>-</u>
 Changes in unrestricted net assets	 <u>\$ 6,257,059</u>	 <u>\$ 1,179,619</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, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Unrestricted net assets		
Total unrestricted support and revenue	\$ 227,055,746	\$ 203,370,108
Net assets released from temporary restrictions	1,330,611	1,798,023
Total expenditures	(221,908,471)	(204,728,306)
Equity in net income of investments	696	612,363
Change in fair value of interest rate swap	(21,803)	98,675
Noncontrolling interests in net (income) losses of investments	(33,053)	28,756
Capital distributions	(166,667)	-
	<u>6,257,059</u>	<u>1,179,619</u>
Temporarily restricted net assets		
Contributions	1,383,311	1,044,696
Net assets released from temporary restrictions	(1,330,611)	(1,798,023)
	<u>52,700</u>	<u>(753,327)</u>
Changes in total net assets before noncontrolling interests	<u>6,309,759</u>	<u>426,292</u>
Noncontrolling interests		
Transfer in of equity from new consolidated entities	-	79,153
Net income (losses) of investments	33,053	(28,756)
Contributions	65,988	94,483
Distributions	(115,831)	(6,305)
	<u>(16,790)</u>	<u>138,575</u>
Change in total net assets	<u>6,292,969</u>	<u>564,867</u>
Total net assets at beginning of year	<u>14,284,075</u>	<u>13,719,208</u>
Total net assets at end of year	<u>\$ 20,577,044</u>	<u>\$ 14,284,075</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, 2012

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	\$ 316,594	\$ 70,125	\$ 397,134	\$ 144,803	\$ 20,810	\$ 20,822	\$ 3,852	\$ 41,967	\$ -	\$ 1,016,107
Student Assistance	4,696	1,242	-	9,570	-	-	-	-	-	15,508
Recovery	224,894	53,385	980	23,017	25,933	6,992	2,901	24,926	-	363,028
Case Management	50,784	10,104	-	363	34	-	510	-	-	61,795
CONSULTANTS IN CONTEXT Montgomery County	285,874	51,039	56,811	24,051	5,818	11,136	11,212	5,597	-	451,538
NEW FOUNDATIONS/WELLSPRINGS-Montgomery County	1,035,130	294,702	15,785	418,648	27,544	116,873	11,937	128,139	19,346	2,068,104
COMPEER-Montgomery County	81,225	18,212	1,593	13,099	5,964	7,265	4,207	406	-	131,971
COMPEER-Delaware County	28,176	8,914	-	8,433	3,411	3,536	668	-	-	53,138
NEW OPTIONS-Montgomery County	588,561	162,309	19,011	125,226	17,412	92,302	2,906	86,788	18,500	1,113,015
POSITIVE RESOLUTIONS-Montgomery County	907,080	249,356	23,580	228,424	44,186	127,363	17,604	79,387	-	1,676,980
COORDINATED HOMELESS OUTREACH CENTER	615,989	179,907	1,654	52,429	18,762	182,150	2,711	166,138	-	1,219,740
COORDINATED HOMELESS OUTREACH CENTER CT1	166,843	50,019	6,262	10,525	10,242	7,793	4,232	21,503	-	277,419
RISE ABOVE-Montgomery County	400,133	78,827	188,553	70,691	15,084	26,254	7,249	11,272	-	798,063
METHADONE CENTER Montgomery County	732,007	175,334	101,513	102,419	12,069	66,331	17,944	30,049	-	1,237,666
WOMANSPACE-Ardmore-Montgomery County	227,685	66,235	615	43,775	5,589	41,288	8,091	26,281	-	419,559
FAMILY HOUSE-Norristown-Montgomery County	360,256	99,332	24,147	34,525	10,802	43,736	4,782	30,222	-	607,802
WOMANSPACE-Philadelphia	344,780	89,540	38,249	44,156	9,474	54,585	7,290	64,825	-	652,899
FAMILY HOUSE-Philadelphia	359,533	103,420	24,503	96,489	10,417	44,118	5,051	59,594	-	703,125
MORRIS HOUSE	167,572	42,391	3,363	24,832	3,269	20,819	2,097	44,494	9,450	318,287
BEHAVIORIAL HEALTH SERVICES CITY OF PHILA	10,044,285	2,792,708	278,201	2,448,345	237,104	1,237,786	93,378	807,616	55,029	17,994,452
NOVA III	730,392	186,852	26,127	120,309	11,295	58,348	1,692	27,968	-	1,162,983
ATR	2,879	542	642	-	-	789	-	751	-	5,603
TEAM ARRIVE	40,433	6,225	-	292	933	19	548	15,767	-	64,217
PENNSYLVANIA IDD	26,031,436	7,265,394	1,075,421	3,790,228	420,468	1,722,147	394,531	2,274,930	86,015	43,060,570
EARLY INTERVENTIONS	255,361	61,919	321,769	28,651	11,683	9,155	9,820	4,197	-	702,555
RSS Montgomery County	62,821	12,998	1,365	21,989	498	5,286	2,212	14,713	26,001	147,883
ADESHA VILLAGE-Department of Autism	94,705	23,185	814	4,568	1,216	6,788	1,675	5,891	-	138,842
SPECIALIZED TREATMENT SERVICES PA	104,866	19,629	27,194	18,832	4,342	6,632	1,291	18,767	-	201,553
RHD BRIDGES Allegheny County	612,778	171,984	61,284	82,955	13,135	51,827	15,397	23,071	20,605	1,053,036
CHILDRENS PROGRAMS										
CIRT	242,921	53,123	804	20,803	10,779	2,761	2,962	2,526	-	336,679
COSP	2,360,299	413,149	58,819	61,762	37,345	11,614	24,403	18,165	-	2,985,556
HIGH FIDELITY WRAP AROUND	85,951	17,829	3,354	7,646	3,496	1,948	1,847	19,506	-	141,577
MASTERY	520,964	109,581	40,630	5,165	2,979	19,407	1,556	18,224	-	718,506
NORTH E3 CENTER	447,134	112,031	5,225	118,114	10,146	35,381	38,312	5,257	-	771,600
SCHOOL THERAPEUTIC SERVICES	2,354,036	500,757	238,872	64,104	31,953	28,327	3,291	48,317	-	3,269,657
STEPPING STONES	754,894	202,960	135,370	333,683	11,382	28,299	4,712	29,584	-	1,500,884
SUPPORTED ADULT-1260	344,994	84,084	26,890	69,565	14,615	31,457	14,181	13,443	-	599,229
SUPPORTED ADULT-HUD	142,742	34,319	319	173,305	5,243	4,001	2,277	14,163	-	376,369
MAINSTREAM	89,822	24,233	265	3,233	2,451	82,790	10,311	1,400	-	214,505
FAMILIES IN TRANSITION	152,965	36,563	3,434	254,737	3,718	11,231	4,033	360	-	467,041
PROJECT ADVANTAGE	367,367	101,852	7,500	72,468	7,176	50,549	1,324	13,782	-	622,018
NEW START 1 & 2	1,063,621	294,061	69,615	185,850	22,009	119,385	6,187	68,111	-	1,828,839
RIDGE AVENUE SHELTER/FERNWOOD	1,125,030	333,578	557,887	87,915	31,692	79,131	12,376	69,494	-	2,297,103
FASST/CONNECTIONS	1,098,207	312,618	66,390	50,208	42,534	27,109	15,476	45,650	-	1,658,192
WOODSTOCK SHELTER	831,737	261,956	1,894	62,577	15,171	54,585	4,959	29,519	-	1,262,398

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, 2012

Program	SALARIES	BENEFITS	FEES AND SERVICES	OCCUPANCY	COMMUNICATIONS	PROGRAM SUPPLIES	TRAVEL AND MISC	SMALL EQUIPMENT & MAINTENANCE	PROPERTY AND EQUIPMENT	TOTAL
NORTHEAST PENNSYLVANIA (excludes IDD)										
Hope House	450,553	118,509	50,970	36,020	9,215	38,060	4,115	31,524	35,939	774,905
New Perspectives Residential	430,034	109,951	87,479	88,025	10,155	30,561	4,383	19,200	-	779,788
New Perspectives Phone	250,888	66,209	9,180	29,009	5,973	4,598	1,302	3,345	-	370,604
New Perspectives - Mobile	171,847	46,590	22,438	29,311	2,676	1,624	1,639	23,992	-	300,117
New Perspectives - CIT	74,562	16,880	16,498	2,471	2,384	679	6,823	32,874	22,185	175,356
Crossroads Flex Housing Fund	1,200	227	300	94,101	134	23,737	3,787	34,480	-	157,966
Lehigh County Medical Mobile	8,904	1,816	-	87,138	25	3,143	67	2,506	-	103,599
Lehigh Valley ACT	1,976,832	478,430	447,795	244,710	76,926	55,890	180,133	153,466	46,375	3,660,557
Lehigh Valley ICM	115,606	23,833	158,758	7,173	3,054	173	6	3,429	-	312,032
Power	309,673	83,725	6,724	32,605	10,050	20,246	10,194	21,391	-	494,610
Fair Weather Lodge	230,948	57,923	(12,682)	80,711	6,263	43,567	9,959	33,955	418,980	869,624
LV Housing Support	6,406	1,040	168	166,093	152	-	-	620	-	174,479
CMP - Community Connections	276,434	75,151	1,018	53,777	12,528	5,726	14,618	19,806	-	459,058
Cross Roads	66,796	17,729	383	239,101	4,965	6,760	3,877	17,341	-	356,952
Cross Roads Supportive Family Housing	99,748	25,922	283	136,947	3,052	2,068	1,152	23,184	-	292,356
Hope Springs Lehigh County	279,057	78,618	2,277	28,201	5,308	25,923	1,901	36,461	-	457,746
Hope Springs - Northampton County	378,897	103,021	3,390	33,259	5,809	40,299	2,901	30,568	29,370	627,514
CONNECTICUT	4,415,897	1,055,959	226,593	471,538	64,873	252,713	243,692	327,187	202,382	7,260,828
DELAWARE										
Wilmington NOW	404,719	100,181	21,323	115,455	4,372	48,237	5,923	15,821	-	716,031
Brandywine Hills	349,257	78,879	19,815	75,438	5,501	51,965	3,024	20,821	-	604,800
Passages	752,089	166,518	44,104	143,240	12,128	114,109	9,816	62,217	-	1,304,221
ACT/ICM	73,235	11,983	6,266	28,417	17,592	14,924	5,925	114,630	-	272,972
Choices	619,520	182,670	82,963	30,865	8,657	102,787	6,995	37,196	-	1,071,653
Mainstay Delaware	641,686	144,521	16,021	99,690	21,496	86,100	13,547	19,294	50,928	1,093,283
Mainstay Delaware - Philadelphia	166,412	53,721	2,517	19,101	3,163	9,362	332	4,141	-	258,749
Specialized Treatment Services	82,813	14,417	50,828	1,375	1,969	764	6,357	4,745	-	163,268
FLORIDA	3,324,031	997,851	61,902	501,944	64,039	338,381	30,382	350,716		5,669,246
LOUISIANA										
Womenspace	431,635	119,811	6,864	72,667	9,981	42,030	7,704	42,023	-	732,715
Family House/LA SAFE	535,980	119,354	28,771	182,300	13,955	47,802	5,981	38,359	-	972,502
Pathways	437,976	110,363	3,702	233,603	17,118	32,750	14,086	17,519	-	867,117
LA CARE	124,325	27,177	583	15,365	3,510	2,955	6,770	392	-	181,077
ACT	905,250	197,116	444,223	132,806	34,870	17,842	61,440	28,065	-	1,821,612
Metropolitan ACT	569,558	119,166	243,545	49,154	23,522	38,043	37,717	24,133	-	1,104,838
MCS	449,094	92,235	83,196	23,124	32,366	6,182	13,005	22,138	-	721,340
Metropolitan Crisis Continuum (MCC)	643,873	113,904	124,639	40,715	25,822	37,374	11,579	(6,862)	135,568	1,126,612
Jefferson Parish Outreach	121,897	28,418	43	10,424	2,600	23,040	819	21,056	1,992	210,289
Housing Support Team	842,667	207,671	2,937	56,787	18,566	11,696	42,319	14,382	-	1,197,025
MASSACHUSETTS	3,257,299	887,620	7,871	810,917	57,500	288,846	29,142	232,539	157	5,571,891
MISSOURI	2,496,227	653,244	19,683	430,471	36,861	189,285	125,194	133,110	91,425	4,175,500
NEBRASKA	2,809,341	629,509	19,297	256,404	51,864	216,291	76,714	138,461	29,553	4,227,434
NEW JERSEY										
Supported Adult-Phsaic	424,642	116,859	40,162	312,391	19,471	38,632	12,814	45,527	-	1,010,498
Supported Adult/RIST-Ocean	773,670	193,218	21,553	833,616	29,269	48,577	6,759	70,171	-	1,976,833
Supported Adult/RIST Ancora	-	-	-	-	-	11,043	824	63	-	11,930

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, 2012

	SALARIES	BENEFITS	FEES AND SERVICES	OCCUPANCY	COMMUNICATI-ONS	PROGRAM SUPPLIES	TRAVEL AND MISC	SMALL EQUIPMENT & MAINTENANCE	PROPERTY AND EQUIPMENT	TOTAL
Program										
NEW JERSEY (CONTINUED)										
Supported Adult Trn County	243,613	53,438	15,421	273,176	13,406	46,678	3,867	42,561	20,308	712,468
Camden Housing Program	248,220	73,783	16,598	388,354	6,078	9,392	10,243	25,761	-	778,429
NORTH CAROLINA	1,409,246	420,396	129,687	367,233	64,898	181,128	40,734	148,467	-	2,761,789
RHODE ISLAND	1,432,772	406,792	3,239	148,017	12,255	52,021	146,105	62,184	32,629	2,296,014
TENNESSEE										
IDD	5,449,358	1,461,376	82,143	215,072	88,746	161,286	157,345	346,797	-	7,962,123
Supportive Housing	11,538	1,887	-	-	27	2,636	608	9,434	-	26,130
VIRGINIA										
Specialized Treatment Services	161,769	36,373	24,155	13,823	4,383	6,763	6,289	16,540	-	270,095
Rise Above	7,202	1,209	97	-	301	345	1,163	1,040	-	11,357
FAMILY PRACTICE AND COUNSELING NETWORK										
CHESTER YOUTH BUILD	7,203,121	1,446,762	3,700,567	1,086,081	132,499	794,474	126,293	439,436	378,774	15,308,207
POINT TO POINT	68,697	10,202	98	50,843	7,404	977	134	-	-	138,355
NEW BEGINNINGS	834,147	210,334	3,532	94,221	43,261	6,243	262,194	264,603	19,964	1,738,499
FUTURE SEARCH	506,704	111,666	600,559	33,930	102,741	179,540	58,052	14,929	-	1,608,121
ENDOW A-HOME	14,549	7,485	4,950	-	1,899	10,878	9,066	20	-	48,847
PARTNERSHIP FOR EMPLOYMENT	169,908	36,964	13,020	195,985	2,477	6,920	8,306	77,599	-	511,179
HIGH STREET	163,792	36,688	97,774	36,435	4,271	11,217	34,756	2,079	-	387,012
MISCELLANEOUS	54,361	12,715	-	10,167	2,214	3,547	2,561	5,158	-	90,723
Grand Totals	539,244	93,350	176,841	56,515	13,824	96,065	718,337	76,623	7,240	1,778,039
Property and equipment capitalized	-	-	-	-	-	-	-	-	(1,700,258)	(1,700,258)
Change in inventory costs capitalized	-	-	-	(3,096)	-	-	(15,051)	(14,513)	77,661	45,001
Depreciation and amortization expense	-	-	-	-	-	-	-	-	2,470,155	2,470,155
Long term debt principal payments made	-	-	-	(85,513)	-	-	-	-	-	(85,513)
Interunit charges and other activity	-	-	(246,791)	(775,028)	-	-	(605,715)	(1,041,232)	-	(2,668,766)
Vacation accrual	162,434	18,278	-	-	-	-	-	-	-	180,712
Elimination of program fundraising costs	(143,818)	(31,574)	-	-	(21,167)	-	-	-	-	(196,559)
Other consolidated entities	-	-	-	188,791	-	-	27,074	-	-	215,865
Elimination of consolidated activity	(54,361)	(12,715)	(362,659)	(177,855)	(2,214)	(3,547)	(2,561)	(5,158)	-	(621,070)
Total Program	\$ 106,124,526	\$ 27,387,982	\$ 11,156,901	\$ 18,869,084	\$ 2,440,601	\$ 8,505,009	\$ 3,395,765	\$ 8,212,177	\$ 1,758,715	\$ 187,886,505
Management and General	\$ 16,140,488	\$ 3,143,067	\$ 1,505,133	\$ 1,700,840	\$ 557,889	\$ 434,874	\$ 2,942,791	\$ 1,514,342	\$ 1,641,297	\$ 29,580,721
Depreciation and amortization expense	-	-	-	-	-	-	-	-	1,916,118	1,916,118
Property and equipment capitalized	-	-	-	-	-	-	-	-	(1,641,297)	(1,641,297)
Long term debt principal payments made	-	-	-	(202,526)	-	-	-	-	-	(202,526)
Elimination of admin fundraising costs	(116,561)	(24,289)	(592)	-	(1,441)	(57)	(4,440)	-	-	(147,380)
Other consolidated entities	-	-	-	-	-	-	16,547	-	-	16,547
Elimination of consolidated activity	-	-	-	-	-	-	(1,675,000)	-	-	(1,675,000)
Total Management and General	\$ 16,023,927	\$ 3,118,778	\$ 1,504,541	\$ 1,498,314	\$ 556,448	\$ 434,817	\$ 2,799,898	\$ 1,514,342	\$ 1,916,118	\$ 27,847,183
Fundraising	\$ 260,379	\$ 55,863	\$ 592	\$ -	\$ 22,608	\$ 57	\$ 4,440	\$ -	\$ -	\$ 343,939

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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	COMMUNICATI-ONS	PROGRAM SUPPLIES	TRAVEL AND MISC	SMALL EQUIPMENT & MAINTENANCE	PROPERTY AND EQUIPMENT	TOTAL
LOWER MERION COUNSELING SERVICES										
MH Outpatient	\$ 351,171	\$ 79,697	\$ 388,781	\$ 157,831	\$ 17,312	\$ 13,509	\$ 2,281	\$ 12,859	\$ 2,618	\$ 1,026,059
Student Assistance	6,054	1,818	-	8,512	-	-	-	-	-	16,384
Recovery	210,064	53,470	3,516	11,147	15,274	1,893	3,647	29,988	4,932	333,931
Case Management	48,646	14,071	513	-	-	460	34	-	-	63,724
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
COMPREER-Montgomery County	79,942	18,563	2,164	11,051	5,842	8,432	4,014	1,681	2,195	133,884
COMPREER-Delaware County	27,794	9,087	1,140	8,119	5,451	283	1,609	-	-	53,483
NEW OPTIONS-Montgomery County	585,222	171,197	11,432	123,514	13,853	82,573	4,550	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	56,251	17,500	144,252	1,670	48,005	11,817	1,178,441
COORDINATED HOMELESS OUTREACH CENTER CT1	181,047	55,278	5,771	5,180	8,938	6,310	6,595	14,060	-	283,199
RISE ABOVE-Montgomery County	189,552	33,944	77,524	27,831	7,639	19,276	2,902	9,337	13,028	380,133
METHADONE CENTER Montgomery County	738,681	184,331	97,189	101,447	12,067	71,321	19,958	38,138	-	1,263,132
WOMANSPACE-Ardmore-Montgomery County	226,800	67,959	1,318	41,108	8,447	27,485	4,554	11,633	570	390,874
FAMILY HOUSE-Normans-Montgomery County	363,968	104,385	8,797	36,891	9,816	54,087	6,157	29,717	23,481	637,299
WOMANSPACE-Philadelphia	303,275	83,878	54,781	43,912	6,929	46,541	7,667	12,778	5,723	565,484
FAMILY HOUSE-Philadelphia	396,820	113,683	19,408	89,776	9,643	46,764	2,777	40,486	13,902	733,259
MORRIS HOUSE	-	-	800	-	2,075	820	561	-	-	4,256
BEHAVIORIAL 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	1,215,035
PENNSYLVANIA IDD	23,611,505	6,903,463	917,177	3,650,649	428,047	1,637,481	403,152	1,915,002	172,051	39,638,527
EARLY INTERVENTIONS	236,845	59,336	295,397	30,160	7,904	8,977	5,540	7,436	-	651,595
RSS - Montgomery County	55,885	10,533	1,467	22,875	1,121	4,085	1,957	23,262	65,250	186,435
ADESHA VILLAGE	38,788	10,446	254	1,700	537	2,888	237	479	-	55,329
RHD BRIDGES - Allegheny County	619,509	184,738	58,755	81,321	11,625	46,427	17,418	29,104	617	1,049,514
CHILDRENS PROGRAMS										
CIRT	438,065	113,113	887	26,421	12,149	2,596	5,677	2,471	-	601,379
COSP	2,459,178	455,532	69,374	75,347	35,710	14,315	14,151	19,285	2,089	3,144,981
MASTERY	330,493	78,997	1,220	3,003	1,324	13,945	179	1,802	1,825	432,792
NORTH E3 CENTER	457,360	114,800	26,404	112,380	10,189	46,489	41,929	10,094	4,304	823,949
SCHOOL THERAPEUTIC SERVICES	2,580,696	598,286	355,689	52,325	30,172	18,740	3,581	25,224	1,771	3,666,484
STEPPING STONES	757,375	219,726	144,896	335,626	8,131	40,949	4,277	19,417	-	1,530,397
RTP A	102,948	16,983	1,094	27,316	2,436	11,071	1,382	1,475	-	164,705
SUPPORTED ADULT-1260	314,522	80,958	26,999	69,470	14,998	40,477	14,780	15,743	3,658	581,605
SUPPORTED ADULT HUD	95,225	27,247	545	117,081	5,178	2,246	1,257	3,735	-	252,614
MAINSTREAM	61,532	18,089	18,268	-	1,396	7,461	1,700	14,137	31,096	153,679
FAMILIES IN TRANSITION	157,700	38,729	6,034	238,907	3,642	10,721	3,031	942	-	459,726
PROJECT ADVANTAGE	341,254	96,939	21,168	73,302	8,365	42,474	1,320	12,803	1,289	598,914
NEW START 1 & 2	1,007,379	295,930	66,887	174,258	26,812	121,881	10,793	39,455	13,573	1,756,968
RIDGE AVENUE SHELTER	1,421,339	452,144	576,709	137,938	50,507	174,297	15,733	87,745	655	2,917,067
PASST/CONNECTIONS	1,115,293	344,380	92,567	49,211	49,483	30,832	9,943	49,212	9,873	1,750,794
WOODSTOCK SHELTER	867,370	289,355	2,731	54,042	14,647	35,884	3,881	23,343	1,785	1,293,038
NORTHEAST PENNSYLVANIA (excludes IDD)										
Hope House	459,136	119,282	53,546	39,551	7,282	33,250	5,624	11,747	8,607	738,025
New Perspectives Residential	441,273	121,112	54,446	42,651	11,096	35,947	5,836	21,017	614	733,992

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

Program	SALARIES	BSNEFITS	FEEES AND SERVICES	OCCUPANCY	COMMUNICA-TIONS	PROGRAM SUPPLIES	TRAVEL AND MISC	SMALL EQUIPMENT & MAINTENANCE	PROPERTY AND EQUIPMENT	TOTAL
NORTHEAST PENNSYLVANIA (excludes IDD) (continued)										
New Perspectives - Phone	252,994	70,442	8,305	10,642	6,176	4,195	1,275	1,946	-	355,975
New Perspectives - Mobile	172,465	47,072	16,231	9,801	2,939	1,614	1,991	30,112	-	282,215
New Perspectives - Special	18,737	2,411	-	-	-	-	-	-	-	21,148
Crossroads Flex Housing Fund	-	-	-	87,653	76	8,238	4,373	22,071	1,803	124,816
Lehigh County Medical Mobile	2,652	493	-	8,953	17	1,922	69	1,367	-	15,473
Lehigh Valley ACT	1,692,138	428,027	321,543	190,308	56,988	54,863	134,198	83,687	15,794	2,977,546
Lehigh Valley ICM	26,478	6,980	115,010	6,000	2,417	392	118	1,501	2,136	161,032
Power	308,070	84,593	1,518	31,418	9,227	16,831	12,361	17,326	23,758	505,103
Fair Weather Lodge	198,744	50,505	24,728	57,134	3,130	16,954	17,505	57,370	445,726	871,796
LV Housing Support	6,291	1,228	155	149,316	90	-	-	16	-	157,096
CMP - Community Connections	288,963	75,750	2,896	55,634	12,502	3,445	17,598	23,984	3,593	484,365
Cross Rends	71,243	20,139	353	242,389	4,939	4,858	4,395	9,955	-	358,271
Cross Rends Supportive Family Housing	65,951	20,088	221	134,217	3,241	7,856	1,777	28,108	3,033	264,492
Hope Springs - Lehigh County	301,303	96,435	2,954	31,221	8,094	28,081	3,795	16,950	5,803	494,636
Hope Springs Northampton County	412,191	123,004	5,280	37,254	10,004	33,110	4,213	32,457	3,263	660,776
CONNECTICUT	4,268,163	1,087,783	271,702	489,246	66,505	227,177	233,266	303,619	398,529	7,345,990
DELAWARE										
Wilmington NOW	452,654	104,612	28,241	118,631	6,584	62,366	8,002	19,245	-	800,335
Brandywine Hills	341,109	71,780	27,154	76,198	6,988	45,581	4,806	29,676	1,234	604,526
Passages	744,582	162,810	43,830	111,696	12,210	99,259	5,466	59,471	1,648	1,240,972
Choices	644,372	156,768	74,528	6,826	6,098	65,000	6,059	41,993	12,924	1,014,568
Mainstay Delaware	581,097	174,590	7,153	74,804	16,888	73,230	6,155	46,564	66,026	1,046,597
Mainstay Delaware - Philadelphia	163,745	50,939	4,325	27,231	3,043	7,093	1,009	11,638	-	169,023
FLORIDA	3,197,041	1,021,870	68,185	517,651	71,101	385,565	41,184	323,952	42,513	5,669,062
LOUISIANA										
New Options for Women	436,794	117,367	11,161	70,460	10,257	53,498	9,656	28,600	3,628	741,421
Family House	542,446	136,813	22,576	165,575	16,665	47,254	7,730	40,072	1,738	980,869
Pathways	498,430	131,485	3,591	158,008	20,397	42,902	15,853	25,738	2,607	899,011
LA CARE	69,806	14,107	5,235	10,997	2,180	18,673	4,069	11,209	4,945	141,221
MCS/ACT	861,552	195,898	475,766	128,030	30,628	31,360	61,247	29,725	1,219	1,815,425
LA Metropolitan ACT	273,640	47,860	99,244	26,831	8,151	56,393	22,902	30,113	137,850	702,984
MST	456,072	90,686	86,511	33,793	26,676	7,863	8,014	14,375	2,882	726,872
LA MCS	297,237	51,350	35,729	20,134	9,751	27,542	5,285	35,023	72,349	554,400
Jefferson Parish Outreach	113,854	27,317	-	8,093	2,918	19,527	2,329	21,424	-	195,462
FTAP Ferr Mentor	105,813	22,621	18,408	10,094	3,804	1,502	11,272	255	-	173,769
Housing Support Team	677,375	164,528	11,240	41,596	15,472	15,766	44,519	13,499	8,091	992,086
MARYLAND	172,093	40,897	36,940	225	3,095	24,358	890	6,494	-	284,992
MASSACHUSETTS	3,178,883	902,154	11,848	827,949	63,790	304,586	30,786	241,628	12,520	5,574,144
MISSOURI	1,771,841	451,819	6,025	305,216	30,742	102,725	161,250	85,171	20,793	2,936,582
NEBRASKA	1,009,876	206,712	8,473	68,327	23,755	78,881	30,096	22,431	3,294	1,451,845
NEW JERSEY										
Supported Adult-Passaic	405,861	111,577	21,287	330,929	21,520	27,130	7,748	65,108	4,826	995,986
Supported Adult-RIST Ocean	772,512	212,942	22,621	795,834	29,520	23,010	8,334	64,974	4,647	1,934,394
Supported Adult-RIST Ancorn	-	-	-	-	-	31,281	-	-	-	31,281
Supported Adult - Trn-County	256,613	68,702	12,076	244,930	12,697	13,598	4,397	42,547	13,700	669,060
Camden Housing Program	248,841	79,208	270	364,134	6,125	24,939	6,217	39,290	4,529	773,553

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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	COMMUNICATIONS	PROGRAM SUPPLIES	TRAVEL AND MISC	SMALL EQUIPMENT & MAINTENANCE	PROPERTY AND EQUIPMENT	TOTAL
NORTH CAROLINA	1,478,079	431,536	39,782	354,500	61,337	170,730	32,737	129,018	6,953	2,704,672
RHODE ISLAND	1,126,683	358,655	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	95,952	122,722	205,897	29,968	6,484,220
VIRGINIA	130,485	29,650	24,405	13,513	5,724	2,052	7,423	11,682	-	224,934
FAMILY PRACTICE AND COUNSELING NETWORK	6,649,554	1,382,900	3,202,335	977,142	114,061	533,374	164,521	98,851	269,862	13,392,600
CHESTER CO SO OUTPATIENT	82,748	16,322	11,344	9,352	2,092	2,001	1,488	355	-	125,702
CHESTER YOUTH BUILD	179,906	39,081	1,253	58,751	8,220	12,663	3,329	2,114	-	305,317
CHESTER YOUTH BUILD DOL	77,937	14,600	1,717	51,528	1,516	4,091	(5,244)	-	-	146,145
POINT TO POINT	822,974	210,955	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	-	-	73,216
ENDOW-A HOME	170,008	38,861	13,916	207,282	5,619	7,395	45,174	102,557	188,111	778,923
PARTNERSHIP FOR EMPLOYMENT	172,623	38,755	24,316	38,062	4,653	16,491	53,381	8,425	2,237	358,943
HIGH STREET	54,110	14,510	65	10,220	2,034	3,622	1,742	3,881	630	90,814
MISCELLANEOUS	514,554	98,671	108,703	66,711	10,437	56,708	496,636	44,533	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 and other activity	68,911	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	-	-	36,072	-	-	224,920
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	\$ 5,473,272	\$ 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	\$ 682,673	\$ 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)	(1,073)	(1,524)	(15,083)	-	-	(659,472)
Elimination of admin fundraising costs	(45,561)	(11,075)	-	-	-	-	-	-	-	(56,636)
Other consolidated entities	-	-	-	-	-	-	15,730	-	-	15,730
Elimination of consolidated activity	-	-	-	-	-	-	482,863	-	-	482,863
Total Management and General	\$ 13,177,203	\$ 2,538,056	\$ 1,605,874	\$ 1,536,735	\$ 462,527	\$ 446,280	\$ 1,762,308	\$ 682,673	\$ 1,489,135	\$ 23,700,791
Fundraising	\$ 259,370	\$ 64,223	\$ 5,751	\$ -	\$ 9,890	\$ 31	\$ 2,865	\$ -	\$ -	\$ 342,120

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, 2012 AND 2011

	2012	2011
Cash flows from operating activities		
Changes in total net assets before noncontrolling interests and capital distributions	\$ 6,476,426	\$ 426,292
Adjustments to reconcile changes in total net assets before noncontrolling interests and capital distributions to net cash provided by operating activities		
Noncontrolling interests in net income (losses) of investments	33,053	(28,756)
(Gain) loss on sale/disposition of property and equipment	74,917	(67,549)
Net (decrease)/increase in allowances for doubtful accounts and uncollectible advances and loans	(1,228,959)	944,834
Depreciation and amortization	4,660,768	4,771,121
Equity in net losses (income) of investments	87,271	(612,363)
Deferred credit forgiveness	(71,333)	(3,000)
Change in fair value of interest rate swap	21,803	(98,675)
Changes in operating assets and liabilities		
(Increase) decrease in		
Accounts receivable	428,303	(1,562,205)
Inventory	299,196	13,677
Prepaid expenses	(651,367)	(491,541)
Other assets	141,868	(141,903)
Increase (decrease) in		
Accounts payable and accrued expenses	3,209,564	1,882,445
Deferred revenue	(2,373,288)	1,175,165
Contract advances	(23,201)	(60,821)
Retirement plans	(121,356)	(139,933)
	<u>10,963,665</u>	<u>6,006,788</u>
Net cash provided by operating activities		
Cash flows from investing activities		
Acquisitions of property and equipment	(3,490,056)	(4,391,818)
Proceeds from sale of property and equipment	126,035	200,188
Purchases of limited use investments	(729,399)	(283,534)
Proceeds from sale of limited use investments	667,845	216,130
Transfer in of cash from new consolidated entities	-	160,133
Net (issuances)/collection of advances and loans	(17,728)	368,824
	<u>(3,443,303)</u>	<u>(3,730,077)</u>
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, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Cash flows from financing activities		
Net (payments)/proceeds on lines of credit and short-term borrowings	(5,113,524)	2,486,000
Principal payments on long-term debt	(923,220)	(798,765)
Principal borrowings of long-term debt	-	92,490
Contributed capital from noncontrolling interest	65,988	94,483
Distributions to noncontrolling interest	(115,831)	(6,305)
Capital distributions	<u>(166,667)</u>	<u>-</u>
Net cash (used in) provided by financing activities	<u>(6,253,254)</u>	<u>1,867,903</u>
Net increase in cash and cash equivalents	1,267,108	4,144,614
Cash and cash equivalents, beginning	<u>4,581,328</u>	<u>436,714</u>
Cash and cash equivalents, ending	<u>\$ 5,848,436</u>	<u>\$ 4,581,328</u>
Supplemental disclosure of cash flow information		
Cash paid for interest	<u>\$ 1,044,116</u>	<u>\$ 946,792</u>
Taxes paid	<u>\$ 13,656</u>	<u>\$ 26,966</u>
Supplemental disclosure of noncash investing and financing activities		
Debt incurred for the acquisition of property and equipment	<u>\$ -</u>	<u>\$ 1,033,356</u>
Non cash gain on dissolution of subsidiary	<u>\$ 87,967</u>	<u>\$ -</u>
Mortgage debt refinanced	<u>\$ -</u>	<u>\$ 251,000</u>
Decrease in long-term commitment and related investment	<u>\$ 15,000</u>	<u>\$ 91,750</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, 2012 AND 2011

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). 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 Brothers' Keepers Hope Improvements, LLC (Brothers' Keepers). During calendar year 2011, Murex Partnership #1 and Murex Partnership #2 were dissolved. The remaining assets and liabilities of these partnerships were absorbed by Murex resulting in a gain of \$87,967.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

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.

Prior to June 30, 2012, Brothers' Keepers had been consolidated with Murex under the requirements of the Financial Accounting Standards Board Accounting Standards Codification. Brothers' Keepers was a variable interest entity in which Murex was the primary beneficiary. Effective June 30, 2012, Brothers' Keepers became a wholly owned subsidiary of Murex.

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.

Revenue and support

Revenue is recognized as services are provided based on contracted or established reimbursement rates. Some reimbursement rates are negotiated with payers and can be based on actual costs. Support from government contracts and grants, including overhead allowance, is generally recognized as the related expenses are incurred. The Organization has 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, 2012 AND 2011

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, 2012 and 2011.

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, 2012 AND 2011

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 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, 2012 AND 2011

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

Advances and loans

Advances and loans consists of advances or loans receivables initiated by Murex and Murex Investments to certain partnerships and companies. These financing receivables are stated at the amount management expects to collect from balances outstanding at year end. Management has recorded an allowance for uncollectible advances and loans based on the specific identification of at-risk financing receivables. Management performs an at-risk assessment of each advance and loan on an annual basis.

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 to use vacation time earned as of June 30th until the end of the last full pay period in that calendar year. At June 30, 2012 and 2011, \$2,184,023 and \$2,003,312, respectively, of program vacation expenses and related taxes 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 \$807,136 and \$779,562 at June 30, 2012 and 2011, respectively. At June 30, 2012 and 2011, there is \$1,376,887 and \$1,223,750, 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, 2012 and 2011, \$618,812 and \$511,577, respectively, of administrative vacation expenses and related taxes 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, 2012 AND 2011

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, limited use investments, 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.

Reclassifications

Certain amounts in the 2011 financial statements have been reclassified to conform to the 2012 financial statement presentation. These reclassifications did not result in any changes to previously recorded net assets.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

2 Unconditional promises to give

The Organization records unconditional promises to give when received. During the years ended June 30, 2012 and 2011, contributions were received with multiple year payment terms. These receivables were recorded at their present value using a discount rate of 3.25%.

	2012	2011
Gross unconditional promises to give	\$ 496,000	\$ 419,250
Less unamortized discount	-	(9,220)
	\$ 496,000	\$ 410,030
 Amounts due		
Within one year	\$ 496,000	\$ 254,250
Within two to five years	-	155,780
	\$ 496,000	\$ 410,030

The current portion of this receivable is reported as part of accounts receivable at June 30, 2012 and 2011, 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, 2012 and 2011, are as follows:

	2012	
	Cost	Fair Value
Fixed income securities	\$ 191,891	\$ 194,361
Money market funds	17,322	17,322
	\$ 209,213	\$ 211,683
	2011	
	Cost	Fair Value
Fixed income securities	\$ 124,957	\$ 124,115
Money market funds	26,014	26,014
	\$ 150,971	\$ 150,129

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

4 Property and equipment

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

	<u>2012</u>	<u>2011</u>
Real estate and improvements	\$ 25,881,933	\$ 25,406,174
Leasehold improvements	13,406,303	13,203,946
Furniture and fixtures	4,324,546	4,393,276
Computer equipment and software	6,101,924	6,084,808
Automobiles	<u>9,295,096</u>	<u>8,182,084</u>
	59,009,802	57,270,288
Less accumulated depreciation and amortization	<u>35,634,072</u>	<u>32,522,894</u>
	<u>\$ 23,375,730</u>	<u>\$ 24,747,394</u>

Depreciation and amortization expense for the year

	<u>2012</u>	<u>2011</u>
Program	\$ 2,470,155	\$ 3,001,904
Management and general	1,916,118	1,489,025
Other operating	<u>274,495</u>	<u>280,192</u>
	<u>\$ 4,660,768</u>	<u>\$ 4,771,121</u>

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>
CSS Staffing, Inc	30 00
Laptop Service Center	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, 2012 AND 2011

5 Equity investments in companies and noncontrolling interests (continued)

Aggregate cost and carrying values of these investments are as follows

	2012	2011
Original investments, at cost	\$ 4,277,290	\$ 4,337,342
Accumulated allocated net losses, distributions, and return of capital	(2,820,175)	(2,777,956)
Equity investments in companies	\$ 1,457,115	\$ 1,559,386

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 \$700 of net income and \$612,400 of net income from these investments during the years ended June 30, 2012 and 2011, respectively.

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, 2012 and 2011. The Organization owns all of the voting equity of this subsidiary. As of June 30, 2012 and 2011, 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.

As of June 30, 2012, there are three investments of Murex in which there is a noncontrolling interest (six investments at June 30, 2011). 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 companies and the noncontrolling equity interests of the stated companies as of June 30, 2012 are as follows: High Street Manor Associates 99%, TRS, LLP (Taunton Run) 99%, and SQA Pharmacy, LLC 22.2%.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

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.

These advances and loans have interest rates that range from 0% to 10% and varying payment terms ranging from amounts due on demand through defined payments through April 2040. Some advances which are due on demand are classified as long-term as it is not the intention of the Organization to call these advances for payment in the fiscal year ending June 30, 2013.

The nature of the significant loans are as follows:

	2012		
	Balance	Allowance	Net
Advances to affiliates	\$ 299,529	\$ (237,999)	\$ 61,530
Advances to companies	124,530	(64,604)	59,926
Mortgage note receivables	143,674	-	143,674
	567,733	(302,603)	265,130
Less current portion	166,608	(116,164)	50,444
	\$ 401,125	\$ (186,439)	\$ 214,686
	2011		
	Balance	Allowance	Net
Advances to affiliates	\$ 279,608	\$ (198,685)	\$ 80,923
Advances to companies	124,203	(54,312)	69,891
Mortgage note receivables	146,194	-	146,194
	550,005	(252,997)	297,008
Less current portion	51,906	(16,771)	35,135
	\$ 498,099	\$ (236,226)	\$ 261,873

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

6 Advances and loans (continued)

Allowances are determined based on the Organization's assessment of the creditworthiness of the companies. Changes in the allowance for doubtful advances and loans for the years ended June 30, 2012 and 2011 is

	2012	2011
Beginning balance	\$ 252,897	\$ 93,880
Written off	-	-
Recovered	-	-
Provision	49,706	159,017
Ending balance	\$ 302,603	\$ 252,897

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, 2012 and 2011, management has created a valuation allowance to account for the uncertainty that a portion of the deferred tax asset would be utilized.

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

	2012	2011
Net operating loss carryforwards	\$ 1,394,667	\$ 744,177
Unrealized gains on investments	(129,202)	(83,724)
Allowance on advances and loans to investees	111,325	88,958
Deferred income tax assets	1,376,790	749,411
Valuation allowance	(1,062,523)	(435,144)
	\$ 314,267	\$ 314,267

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 \$1,900,000 as of June 30, 2012 which are available to offset future federal taxable income. These carryforwards will begin to expire in 2024.

Murex has net operating loss carryforwards of approximately \$2,000,000 as of June 30, 2012 which are available to offset future federal taxable income. These carryforwards will begin to expire in 2030.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

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

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

	2012	2011
Deferred income tax expense	\$ 627,379	\$ 42,041
Change in valuation allowance	(627,379)	(42,041)
	\$ -	\$ -

8 Lines of credit and short-term borrowings

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

	2012	2011
Line of credit of \$22,000,000 (including letters of credit) with a bank, interest on borrowings under this agreement is LIBOR plus 2.5%. The effective interest rate at June 30, 2012 and 2011 was 2.74% and 2.25%, respectively, the line is collateralized by accounts receivable and other assets of the Organization. Prior to July 1, 2011, the line was with two banks with interest based on the lower of prime rate less 1.0% or LIBOR plus 3.0%. This line will expire on July 31, 2013	\$ -	\$ 4,970,000
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, 2012 and 2011 was 4.25%, the line is collateralized by all personal property of SQA Pharmacy. This line will expire on July 31, 2013	493,476	637,000
	\$ 493,476	\$ 5,607,000

The Organization was obligated under outstanding letters of credit of \$5,040,914 and \$5,060,914 at June 30, 2012 and 2011, respectively

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

9 Long-term debt

	2012	2011
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 March 2016 through December 2040	\$ 6,417,005	\$ 6,704,993
Note payable, interest and principal due monthly, interest at LIBOR plus 1.5% through 2018 (effective rate was 1.74% and 1.69% at June 30, 2012 and 2011, respectively), collateralized by accounts receivable and other assets	4,101,998	4,633,172
Note payable, interest due semi-annually at 4.5%, principal due May 2014	50,000	50,000
Murex Corporation		
Mortgage notes, payable in monthly installments ranging from \$0 to \$23,602, 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	4,004,391	4,187,021
Mortgage notes, payable in monthly installments ranging from \$0 to \$2,672, mostly including interest ranging from 1% to 6.5%, collateralized by income producing assets, maturing at various times from 2014 through 2035	655,812	577,240

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

9 Long-term debt (continued)

	2012	2011
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	996,286	996,286
	16,225,492	17,148,712
Less current portion	892,633	852,587
Long-term portion	\$ 15,332,859	\$ 16,296,125

Maturities of long-term debt over the next five years and thereafter are as follows

Year Ending June 30,

2013	\$	892,633
2014		983,938
2015		994,810
2016		1,308,899
2017		2,116,280
Thereafter		9,928,932
Total		\$ 16,225,492

Interest expense for the years ended June 30, 2012 and 2011 was \$1,134,414 and \$1,038,889, respectively

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.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

9 Long-term debt (continued)

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, 2012 and 2011, the fair value of the swap liability was \$577,654 and \$555,851, respectively. The liability is classified as noncurrent since management does not intend to discontinue the swap contract during fiscal year 2013.

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:

	2012	2011
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)	\$ 45,000	\$ 48,000
Montgomery County Home Program (originated June 1996, forgiven in July 2011)	-	68,333
	\$ 45,000	\$ 116,333

11 Lease commitments

The Organization leases various buildings and equipment under leasing arrangements expiring through 2022. 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.

Future minimum annual rentals required under lease arrangements at June 30, 2012 are as follows:

<u>Year Ending June 30,</u>	
2013	\$ 7,533,850
2014	4,364,603
2015	3,856,666
2016	2,328,982
2017	1,107,931
Thereafter	1,225,900
Total	\$ 20,417,932

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

11 Lease commitments (continued)

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, 2012 and 2011 totaled \$12,799,483 and \$11,796,028, respectively.

12 Captive and self-insurance

The Organization belongs to a captive insurance program, which covers workers compensation and automobile insurance, for claims incurred prior to July 1, 2011. Effective July 1, 2011, the Organization is no longer part of this captive insurance program and has entered into a large deductible insurance program for workers compensation claims. Excess and other insurance policies are maintained with respect to the various other exposures, and claims are handled by third-party administrators. Included in accounts payable and accrued expenses at June 30, 2012 and 2011 is approximately \$5,379,000 and \$3,675,000, respectively, for future claims for all self-insured retentions, which represents an estimate by management. The ultimate cost, however, will depend on the magnitude and 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 \$4,940,000 and \$4,166,000 is included in accrued expenses as of June 30, 2012 and 2011, 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. At June 30, 2012 and 2011, the liability associated with this benefit is \$474,860 and \$583,945, respectively. The current portion of this liability is \$133,418 and \$161,997, respectively, and has been included in accrued expenses.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

13 Retirement plans (continued)

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, 2012 and 2011, the liability associated with this benefit is \$372,683 and \$402,334, respectively. The current portion of this liability is \$88,083 and \$76,884, 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, 2012 and 2011

	2012	2011
Restricted for the purchase of property and equipment and related depreciation	\$ 78,087	\$ 243,652
Restricted for program purpose	1,368,696	1,232,099
Social investment	254,760	265,468
Time restrictions	480,000	387,624
	\$ 2,181,543	\$ 2,128,843

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

15. Support and revenue

A breakdown of both unrestricted and restricted support and revenue by geographic region for RHD only is as follows

	Years ended June 30	
	2012	2011
California	\$ 23,050	\$ -
Connecticut	8,221,116	8,356,028
Delaware	6,227,989	5,601,254
Florida	6,352,504	6,309,568
Louisiana	10,339,703	8,919,385
Massachusetts	6,378,282	6,355,701
Missouri	4,791,319	3,324,607
Nebraska	4,795,486	1,377,776
New Jersey	5,842,632	5,725,827
North Carolina	2,658,254	2,942,649
Pennsylvania – Southeastern	121,899,464	111,784,794
Pennsylvania – Other	32,221,748	27,096,576
Rhode Island	2,422,805	1,879,720
Tennessee	9,195,375	7,246,129
Virginia	316,264	259,433
	\$ 221,685,991	\$ 197,179,447

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, 2012, approximately \$940,000 of cash balances exceeded insured limits.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

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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, 2012			
	Level 1	Level 2	Level 3	Total
Fixed Income AAAB Bond	\$ -	\$ 194,361	\$ -	\$ 194,361
Money Market Funds	17,322	-	-	17,322
	<u>\$ 17,322</u>	<u>\$ 194,361</u>	<u>\$ -</u>	<u>\$ 211,683</u>
Swap liability	<u>\$ -</u>	<u>\$ (577,654)</u>	<u>\$ -</u>	<u>\$ (577,654)</u>
	Fair Value at June 30, 2011			
	Level 1	Level 2	Level 3	Total
Fixed Income AAAB Bond	\$ -	\$ 124,115	\$ -	\$ 124,115
Money Market Funds	26,014	-	-	26,014
	<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>

The Organization's investments and interest rate swap are reported at fair value in the accompanying consolidated statements of financial position. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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 and interest rate swap. 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.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

17 Fair value measurements (continued)

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.

18 Supplemental disclosures, statement of cash flows

Two new entities were 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

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS' (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

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 was 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. Effective June 30, 2012, Murex owns 100% of Brothers' Keepers and is no longer treated as a VIE.

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

	2012	2011
Cash and cash equivalents	\$ -	\$ 45,108
Limited use investments	211,683	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	(211,683)	157,575
	\$ -	\$ -

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES...
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

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.

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, 2012, the Organization has received restricted contributions and grants available to fund this project, if necessary. The present value of the liability at June 30, 2012 and 2011 was \$50,600 and \$65,600, respectively and is reported as part of accrued expenses at June 30, 2012 and 2011 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.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
YEARS ENDED JUNE 30, 2012 AND 2011

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21 Uncertain tax positions

Management of the Organization considers the likelihood of changes by taxing authorities in its filed income tax returns and recognizes a liability for or discloses potential significant changes that management believes are more likely than not to occur upon examination by tax authorities, including changes to the Organization's status as a not-for-profit entity. Management believes RHD, SQ and NPHO met the requirements to maintain its tax-exempt status and has not identified any uncertain tax positions subject to the unrelated business income tax that require recognition or disclosure in the accompanying financial statements. Management has not identified any uncertain tax positions in filed income tax returns that require recognition or disclosure in the accompanying consolidated financial statements related to Murex Investments and Murex, as well as its related for-profit entities. The Organization's income tax returns for the past three years are subject to examination by tax authorities, and may change upon examination.

22 Subsequent events

The Organization has evaluated events and transactions for potential recognition or disclosure in the consolidated financial statements through December 31, 2012, the date on which the consolidated financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON
SUPPLEMENTARY 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, 2012 and 2011, and have issued our report thereon dated December 31, 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 43 – 49 are presented for the purposes of additional analysis and are not a required part of the consolidated financial statements. The accompanying supplementary information on pages 50 through 109 is also presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. The schedules on pages 50 through 109 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, Pennsylvania
December 31, 2012

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2012

<u>ASSETS</u>	Resources for Human Development, Inc				Other Entities				
	Operating	Equipment	Social Investment		Murex Corporation	Murex Investments, Inc	SQ Foundation NPHO & SNPT	Eliminations	Total
			Total						
Current assets									
Cash and cash equivalents	\$ 5,538,029	\$ -	\$ -	\$ 5,538,029	\$ 266,629	\$ 12,306	\$ 31,472	\$ -	\$ 5,848,436
Limited use cash, representative payee cash funds	1,351,340	-	-	1,351,340	-	-	-	-	1,351,340
Limited use investments	-	-	-	-	-	-	211,683	-	211,683
Accounts receivable, net of allowance for doubtful accounts of \$1,596,968	33,942,392	16,000	-	33,958,392	588,580	1,724	34,654	(370,695)	34,212,655
Advances and loans, current portion and net of allowance for uncollectible advances and loans of \$116,164	-	-	-	-	10,910	39,534	-	-	50,444
Inventory	247,350	-	-	247,350	386,941	-	-	-	634,291
Prepaid expenses	1,991,276	-	-	1,991,276	636,342	-	156	-	2,627,774
Interfund	-	-	579,465	579,465	-	-	-	(579,465)	-
Total current assets	43,070,387	16,000	579,465	43,665,852	1,889,402	53,564	277,965	(950,160)	44,936,623
Property and equipment, net	-	17,785,046	-	17,785,046	5,590,684	-	-	-	23,375,730
Equity investments in companies	40,553	-	50,600	91,153	152,004	1,213,958	-	-	1,457,115
Advances and loans net of current portion and allowance for uncollectible advances and loans of \$186,439	6,092	-	1,184,798	1,190,890	171,655	37,519	-	(1,185,378)	214,686
Other assets	7,725	14,005	-	21,730	187,939	314,267	-	-	523,936
Total assets	\$ 43,124,757	\$ 17,815,051	\$ 1,814,863	\$ 62,754,671	\$ 7,991,684	\$ 1,619,308	\$ 277,965	\$ (2,135,538)	\$ 70,508,090

See selected notes to supplementary information

RESOURCES FOR HUMAN DEVELOPMENT, INC AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF FINANCIAL POSITION (CONTINUED)
JUNE 30, 2012

<u>LIABILITIES AND NET ASSETS</u>	Resources for Human Development, Inc				Other Entities				
	Operating	Equipment	Social Investment	Total	Murex Corporation	Murex Investments Inc	SQ Foundation NPHO & SNPT	Eliminations	Total
Current liabilities									
Lines of credit and short-term borrowings	\$ -	\$ -	\$ -	\$ -	\$ 493,476	\$ -	\$ -	\$ -	\$ 493,476
Current portion of long-term debt	-	778,597	-	778,597	114,036	-	-	-	892,633
Accounts payable and accrued expenses	27,180,383	-	50,600	27,230,983	656,867	647,707	34,642	(341,457)	28,228,742
Deferred revenue	2,092,462	-	-	2,092,462	2,278	-	-	-	2,094,740
Contract advances current	61,932	-	-	61,932	-	-	-	-	61,932
Deferred credits, current	-	3,000	-	3,000	-	-	-	-	3,000
Due to custodial clients	1,351,340	-	-	1,351,340	-	-	-	-	1,351,340
Interfund	65,134	514,331	-	579,465	-	-	-	(579,465)	-
Total current liabilities	30,751,251	1,295,928	50,600	32,097,779	1,266,657	647,707	34,642	(920,922)	33,125,863
Long-term liabilities									
Long-term debt, net of current portion	-	9,740,406	50,000	9,790,406	4,546,167	996,286	-	-	15,332,859
Contract advances, net of current portion	226,628	-	-	226,628	-	-	-	-	226,628
Deferred credits, net of current portion	-	42,000	-	42,000	-	-	-	-	42,000
Retirement plans, net of current portion	626,042	-	-	626,042	-	-	-	-	626,042
Other	577,654	-	-	577,654	3,158,243	76,602	494,100	(3,728,945)	577,654
Total liabilities	32,181,575	11,078,334	100,600	43,360,509	8,971,067	1,720,595	528,742	(4,649,867)	49,931,046
Stockholders' equity									
Common stock	-	-	-	-	100	-	-	(100)	-
Additional paid in capital	-	-	-	-	608,330	4,106,010	-	(4,714,340)	-
Accumulated deficit	-	-	-	-	(1,939,155)	(4,207,297)	-	6,146,452	-
Net assets									
Unrestricted	9,094,486	6,658,630	1,459,503	17,212,619	-	-	(462,460)	1,082,317	17,832,476
Temporarily restricted	1,848,696	78,087	254,760	2,181,543	-	-	-	-	2,181,543
Total net assets before noncontrolling interests	10,943,182	6,736,717	1,714,263	19,394,162	(1,330,725)	(101,287)	(462,460)	2,514,329	20,014,019
Noncontrolling interests	-	-	-	-	351,342	-	211,683	-	563,025
Total net assets	10,943,182	6,736,717	1,714,263	19,394,162	(979,383)	(101,287)	(250,777)	2,514,329	20,577,044
Total liabilities and net assets	\$ 43,124,757	\$ 17,815,051	\$ 1,814,863	\$ 62,754,671	\$ 7,991,684	\$ 1,619,308	\$ 277,965	\$ (2,135,538)	\$ 70,508,090

See selected notes to supplementary 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, 2012

	Resources for Human Development, Inc				Other Entities			Eliminations	Total
	Operating	Equipment	Social Investment	Total	Murex Corporation	Murex Investments, Inc	SQ Foundation NPHO & SNPT		
Support, revenue and other									
Support and revenue									
Federal	\$ 4,636,117	\$ -	\$ -	\$ 4,636,117	\$ -	\$ -	\$ -	\$ -	\$ 4,636,117
Medical assistance	97,525,572	-	-	97,525,572	-	-	-	-	97,525,572
Managed care	30,277,917	-	-	30,277,917	-	-	-	-	30,277,917
City of Philadelphia, PA	28,934,896	-	-	28,934,896	-	-	198,723	-	29,133,619
Montgomery County PA	8,852,218	-	-	8,852,218	-	-	-	-	8,852,218
Other state and local	32,988,033	-	-	32,988,033	-	-	-	-	32,988,033
Patient/client fees	12,465,371	-	-	12,465,371	-	-	-	-	12,465,371
Other fees and sales	1,855,071	-	-	1,855,071	9,081,917	-	-	(2,564,896)	8,372,092
Grants and donations	1,395,800	-	-	1,395,800	-	-	30,700	(30,000)	1,396,500
Interest and miscellaneous income	1,341,685	-	30,000	1,371,685	47,906	6,199	7,791	(25,274)	1,408,307
Total unrestricted support and revenue	220,272,680	-	30,000	220,302,680	9,129,823	6,199	237,214	(2,620,170)	227,055,746
Net assets released from temporary restrictions	878,744	441,158	10,709	1,330,611	-	-	-	-	1,330,611
Fund transfer	(5,484,302)	4,157,302	1,327,000	-	-	-	-	-	-
Total unrestricted support, revenue and other	215,667,122	4,598,460	1,367,709	221,633,291	9,129,823	6,199	237,214	(2,620,170)	228,386,357
Expenditures									
Program	183,247,781	2,470,155	213,341	185,931,277	-	-	215,865	(621,070)	185,526,072
Management and general	25,914,518	1,916,118	1,675,000	29,505,636	-	-	16,547	(1,675,000)	27,847,183
Fundraising	343,939	-	-	343,939	-	-	-	-	343,939
Other operating	-	-	-	-	10,030,309	139,398	-	(1,978,430)	8,191,277
Total expenditures	209,506,238	4,386,273	1,888,341	215,780,852	10,030,309	139,398	232,412	(4,274,500)	221,908,471
Income (loss) from operations	6,160,884	212,187	(520,632)	5,852,439	(900,486)	(133,199)	4,802	1,654,330	6,477,886

See selected notes to supplementary 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, 2012

	Resources for Human Development, Inc				Other Entities			Eliminations	Total
	Operating	Equipment	Social Investment	Total	Murex Corporation	Murex Investments, Inc	SQ Foundation NPHO & SNPT		
Other changes in unrestricted net assets									
Equity in net income (losses) of investments	-	-	(79,573)	(79,573)	(54,292)	54,988	-	79,573	696
Change in fair value of interest rate swap	(21,803)	-	-	(21,803)	-	-	-	-	(21,803)
Total other changes in unrestricted net assets	(21,803)	-	(79,573)	(101,376)	(54,292)	54,988	-	79,573	(21,107)
Changes in unrestricted net assets before noncontrolling interests and capital distributions	6,139,081	212,187	(600,205)	5,751,063	(954,778)	(78,211)	4,802	1,733,903	6,456,779
Noncontrolling interests in net income of investments	-	-	-	-	(31,811)	-	(1,242)	-	(33,053)
Changes in unrestricted net assets before capital distributions	6,139,081	212,187	(600,205)	5,751,063	(986,589)	(78,211)	3,560	1,733,903	6,423,726
Capital distributions	-	-	-	-	(166,667)	-	-	-	(166,667)
Changes in unrestricted net assets	<u>\$ 6,139,081</u>	<u>\$ 212,187</u>	<u>\$ (600,205)</u>	<u>\$ 5,751,063</u>	<u>\$ (1,153,256)</u>	<u>\$ (78,211)</u>	<u>\$ 3,560</u>	<u>\$ 1,733,903</u>	<u>\$ 6,257,059</u>

See selected notes to supplementary information

RESOURCES FOR HUMAN DEVELOPMENT, INC AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF CHANGES IN NET ASSETS
YEAR ENDED JUNE 30, 2012

	Resources for Human Development, Inc				Other Entities				
	Operating	Equipment	Social Investment	Total	Murex Corporation	Murex Investments, Inc	SQ Foundation NPHO & SNPT	Eliminations	Total
Unrestricted net assets									
Total unrestricted support and revenue	\$ 220,272,680	\$ -	\$ 30,000	\$ 220,302,680	\$ 9,129,823	\$ 6,199	\$ 237,214	\$ (2,620,170)	\$ 227,055,746
Net assets released from temporary restrictions	878,744	441,158	10,709	1,330,611	-	-	-	-	1,330,611
Fund transfer	(5,484,302)	4,157,302	1,327,000	-	-	-	-	-	-
Total expenditures	(209,506,238)	(4,386,273)	(1,888,341)	(215,780,852)	(10,030,309)	(139,398)	(232,412)	4,274,500	(221,908,471)
Equity in net income (losses) of investments	-	-	(79,573)	(79,573)	(54,292)	54,988	-	79,573	696
Change in fair value of interest rate swap	(21,803)	-	-	(21,803)	-	-	-	-	(21,803)
Noncontrolling interests in net income of investment	-	-	-	-	(31,811)	-	(1,242)	-	(33,053)
Capital distributions	-	-	-	-	(166,667)	-	-	-	(166,667)
Changes in unrestricted net assets	6,139,081	212,187	(600,205)	5,751,063	(1,153,256)	(78,211)	3,560	1,733,903	6,257,059
Temporarily restricted net assets									
Contributions	1,107,718	275,593	-	1,383,311	-	-	-	-	1,383,311
Net assets released from temporary restrictions	(878,744)	(441,158)	(10,709)	(1,330,611)	-	-	-	-	(1,330,611)
Changes in temporarily restricted net assets	228,974	(165,565)	(10,709)	52,700	-	-	-	-	52,700
Changes in total net assets before noncontrolling interests	6,368,055	46,622	(610,914)	5,803,763	(1,153,256)	(78,211)	3,560	1,733,903	6,309,759
Noncontrolling interests									
Net income of investments	-	-	-	-	31,811	-	1,242	-	33,053
Contributions	-	-	-	-	-	-	65,988	-	65,988
Distributions	-	-	-	-	(110,154)	-	(5,677)	-	(115,831)
Changes in noncontrolling interests	-	-	-	-	(78,343)	-	61,553	-	(16,790)
Change in total net assets	6,368,055	46,622	(610,914)	5,803,763	(1,231,599)	(78,211)	65,113	1,733,903	6,292,969
Total net assets at beginning of year	4,575,127	6,690,095	2,325,177	13,590,399	252,216	(23,076)	(315,890)	780,426	14,284,075
Total net assets at end of year	\$ 10,943,182	\$ 6,736,717	\$ 1,714,263	\$ 19,394,162	\$ (979,383)	\$ (101,287)	\$ (250,777)	\$ 2,514,329	\$ 20,577,044

See selected notes to supplementary information

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
SELECTED NOTES TO SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2012

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. The cost of 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.

During the fiscal year, RHD transferred \$450,000 to the Equipment column from the Operating column. These funds will be utilized to fund future implementation of technology. The remaining net assets reflected on the consolidating statements of financial position will be utilized to offset depreciation in future years.

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.

During the fiscal year, RHD transferred \$1,327,000 to the Social Investment column from the Operating column primarily for activities funded by operations that may not be recovered through social investment activities.

RESOURCES FOR HUMAN DEVELOPMENT, INC. AND SUBSIDIARIES
SELECTED NOTES TO SUPPLEMENTARY INFORMATION (CONTINUED)
YEAR ENDED JUNE 30, 2012

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) and Brothers' Keepers.

BASE FEE FOR SERVICE REPORTING FORM

City of Philadelphia
Department of Behavioral Health
& Intellectual disAbility Services

Agency Name Resources for Human Development

Period Covered 07/01/2011 -06/30/2012

Date Submitted 7/30/2012

PAC:	W-Code/Site (Enter Below)	TOTAL PAC							
Program Activity Code	0200-1637								
Service Rate	\$ 72.51								
Service UOS	366								
Total Fees for Service	\$ 26,539	-	-	-	-	-	-	-	\$ 26,539
Actual Cost (per expenditure summary)									26,539
Surplus/ (Deficit)									\$ -

AGENCY NAME: RESOURCES FOR HUMAN DEVELOPMENT, INC				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				PERIOD COVERED 07/01/2011 - 6/30/2012	
PROGRAM ACTIVITY SUMMARY			OFFICE OF BEHAVIORAL HEALTH & INTELLECTUAL DISABILITY SERVICES		EXECUTIVE DIRECTOR. <i>Robert F. ...</i>			DATE SUBMITTED 12/31/2012	
(X) BH					AUDITOR. <i>Sheelton Mark ...</i>				
PROGRAM ACTIVITY	PAC CODE	CONTRACT NUMBER	ELIGIBLE EXPENDITURES				REVENUE	NET TO BE FUNDED	INELIGIBLE COST
			PERSONNEL	OPERATING	ADMIN.	TOTAL			
SR-General	0100-1400	09-20080-03	349,013	150,415	72,193	571,621	0	571,621	0
SR Special-Coord	0100-1493	09-20080-03	4,277	28,515	4,919	37,711	4,673	33,038	0
RA-Specialized Placements	0100-1612	09-20080-03	34,279	1,984	5,440	41,703	0	41,703	0
RA-Behavior Shaping	0100-1613	09-20080-03	2,666,709	964,868	556,178	4,187,755	326,993	3,860,762	0
RES-CLA	0100-1615	09-20080-03	1,384,974	383,065	278,043	2,046,082	107,522	1,938,560	0
RES-Progressive Demand	0100-1616	09-20080-03	734,204	192,471	139,002	1,065,677	101,654	964,023	0
RES-SIL Scattered	0100-1618	09-20080-03	233,534	172,506	59,484	465,524	255,968	209,556	0
RES-Oth. One Time	0100-1619	09-20080-03	191,306	78	0	191,384	0	191,384	0
RA-Senior/Elderly	0100-1621	09-20080-03	722,377	335,632	158,701	1,216,710	123,657	1,093,053	0
RES - Homeless	0100-1626	09-20080-03	967,900	400,282	205,227	1,573,409	52,519	1,520,890	0
RES-SIL Clustered	0100-1653	09-20080-03	463,776	242,697	105,971	812,444	468,540	343,904	0
RES-Miscellaneous	0100-1690	09-20080-03	24,106	11,570	5,351	41,027	0	41,027	0
RES-Program Enhancement	0100-1695	09-20080-03	174,583	31,049	30,845	236,477	11,868	224,611	0
AM-Homeless	0100-2026	09-20080-03	105,001	101,066	30,778	236,845	208,893	27,952	0
RA-Progressive Demand	0102-1616	09-20080-03	832,076	402,331	185,161	1,419,568	55,322	1,364,246	0
RA-Program Enhancement	0102-1622	09-20080-03	170,614	65,719	35,435	271,668	12,373	259,295	0
RES-General	0104-1600	09-20080-03	312,720	75,589	58,247	446,556	26,170	420,386	0
RA-Behavior Shaping	0104-1613	09-20080-03	178,813	99,762	41,786	320,361	26,780	293,581	0
RES-CLA	0104-1615	09-20080-03	234,925	91,102	53,320	379,347	21,820	357,427	0
RES-Elderly	0104-1621	09-20080-03	252,967	84,802	50,665	388,434	31,247	357,187	0
RES-Medical Chipps	0104-1622	09-20080-03	73,756	31,790	15,832	121,378	11,714	109,664	0
RES-Community Chipps	0104-1643	09-20080-03	162,422	26,948	26,406	217,776	6,619	211,157	0
RES-Clustered Sites	0104-1653	09-20080-03	140,512	122,935	39,517	302,964	3,307	299,657	0
RES-Program Enhancement	0104-1695	09-20080-03	126,213	0	18,932	145,145	0	145,145	0
RES-Start Up Chipps	0104-1696	09-20080-03	668,216	214,333	132,382	1,014,931	13,550	1,001,381	0
RES-Forensics	0107-1620	09-20080-03	590,355	198,437	118,319	907,111	82,428	824,683	0
Medical-Chipps	0108-1622	09-20080-03	493,244	212,604	105,877	811,725	78,337	733,388	0
RES-Medical-Chipps	0109-1622	09-20080-03	903,931	358,452	188,420	1,450,803	129,918	1,320,885	0
RES-Medical-CHPEXP2011	0111-1622	09-20080-03	44,238	16,598	9,062	69,898	6,187	63,711	0
RES-Behavior Shaping	0124-1613	09-20080-03	453,680	122,949	86,309	662,938	511,226	151,712	0
RES-Supported Independent Living	0184-1618	09-20080-03	18,736	1,602	3,051	23,389	0	23,389	0
RES-Homeless	0184-1626	09-20080-03	435,855	253,058	103,037	791,950	14,163	777,787	0
RA - HVT	0184-1633	09-20080-03	0	20,384	0	20,384	0	20,384	0
RA - CPS	0184-1663	09-20080-03	0	1,892	0	1,892	0	1,892	0
RES - Program Enhance - CBH	0184-1695	09-20080-03	102,232	19,852	18,313	140,397	0	140,397	0
RES-Homeless-CBH	0184-1926	09-20080-03	0	2,088,992	0	2,088,992	1,856,079	232,913	0
TOTAL			14,251,444	7,526,329	2,944,203	24,721,976	4,549,625	20,172,351	0

**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. 09-20080-03
 YEAR ENDED JUNE 30, 2012**

Code nos	0100-1400	0100-1695	0104-1621	0104-1696	0184-1663
	0100-1493	0100-2026	0104-1622	0107-1620	0184-1695
	0100-1612	0102-1622	0104-1643	0108-1622	
	0100-1613	0104-1613	0104-1653	0184-1618	
	0100-1619	0104-1615	0104-1695	0184-1633	

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

Code nos	0100-1615	0100-1626	0104-1600	0184-1626
	0100-1616	0100-1653	0109-1622	0184-1926
	0100-1618	0100-1690	0111-1622	
	0100-1621	0102-1616	0124-1613	

There were adjustments made to the Program Activity Invoice Summary for the above code nos , which are explained on pages 53 through 66

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, 2012

Contract Number 09-20080-03
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	\$ 1,384,881	\$ 1,384,974	\$ 93 (A)
Operating	383,065	383,065	-
Administration	<u>278,043</u>	<u>278,043</u>	<u>-</u>
Total	2,045,989	2,046,082	93
Revenue	<u>107,522</u>	<u>107,522</u>	<u>-</u>
Net to be Funded	<u>\$ 1,938,467</u>	<u>\$ 1,938,560</u>	<u>\$ 93 (B)</u>

Explanation of Adjustment/Difference

(A) Expense excluded from invoice in error

(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, 2012

Contract Number 09-20080-03
Code no 01-00-1616

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 734,085	\$ 734,204	\$ 119 (A)
Operating	192,471	192,471	-
Administration	<u>138,984</u>	<u>139,002</u>	<u>18 (A)</u>
Total	1,065,540	1,065,677	137
Revenue	<u>101,654</u>	<u>101,654</u>	<u>-</u>
Net to be Funded	<u>\$ 963,886</u>	<u>\$ 964,023</u>	<u>\$ 137 (B)</u>

Explanation of Adjustment/Difference

(A) Expenses excluded from invoice in error

(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, 2012

Contract Number 09-20080-03
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	\$ 233,534	\$ 233,534	\$ -
Operating	172,506	172,506	-
Administration	<u>60,906</u>	<u>59,484</u>	<u>(1,422) (A)</u>
Total	466,946	465,524	(1,422)
Revenue	<u>255,882</u>	<u>255,968</u>	<u>86 (B)</u>
Net to be Funded	<u>\$ 211,064</u>	<u>\$ 209,556</u>	<u>\$ (1,508) (C)</u>

Explanation of Adjustment/Difference

(A) Expenses included on invoice in error

(B) Revenue 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, 2012**

Contract Number 09-20080-03
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	\$ 722,377	\$ 722,377	\$ -
Operating	335,596	335,632	36 (A)
Administration	<u>158,696</u>	<u>158,701</u>	<u>5 (A)</u>
Total	1,216,669	1,216,710	41
Revenue	<u>123,657</u>	<u>123,657</u>	<u>-</u>
Net to be Funded	<u>\$ 1,093,012</u>	<u>\$ 1,093,053</u>	<u>\$ 41 (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, 2012

Contract Number 09-20080-03
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	\$ 967,900	\$ 967,900	\$ -
Operating	400,282	400,282	-
Administration	<u>205,227</u>	<u>205,227</u>	<u>-</u>
Total	1,573,409	1,573,409	-
Revenue	<u>52,762</u>	<u>52,519</u>	<u>(243) (A)</u>
Net to be Funded	<u>\$ 1,520,647</u>	<u>\$ 1,520,890</u>	<u>\$ 243 (B)</u>

Explanation of Adjustment/Difference

(A) Revenue adjustment included on invoice in error

(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, 2012

01317

Contract Number 09-20080-03
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	\$ 463,776	\$ 463,776	\$ -
Operating	243,006	242,697	(309) (A)
Administration	<u>106,017</u>	<u>105,971</u>	<u>(46) (A)</u>
Total	812,799	812,444	(355)
Revenue	<u>468,540</u>	<u>468,540</u>	<u>-</u>
Net to be Funded	<u><u>\$ 344,259</u></u>	<u><u>\$ 343,904</u></u>	<u><u>\$ (355) (B)</u></u>

Explanation of Adjustment/Difference

(A) Expenses reclassified between PAC 01-00-1653 and PAC 01-00-1690 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, 2012

Contract Number 09-20080-03
Code no 01-00-1690

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Personnel	\$ 24,106	\$ 24,106	\$ -
Operating	11,261	11,570	309 (A)
Administration	<u>5,305</u>	<u>5,351</u>	<u>46 (A)</u>
Total	40,672	41,027	355
Revenue	<u>-</u>	<u>-</u>	<u>-</u>
Net to be Funded	<u>\$ 40,672</u>	<u>\$ 41,027</u>	<u>\$ 355 (B)</u>

Explanation of Adjustment/Difference

(A) Expenses reclassified between PAC 01-00-1653 and PAC 01-00-1690 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, 2012

Contract Number 09-20080-03
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	\$ 831,948	\$ 832,076	\$ 128 (A)
Operating	402,331	402,331	-
Administration	<u>185,142</u>	<u>185,161</u>	<u>19 (A)</u>
Total	1,419,421	1,419,568	147
Revenue	<u>55,322</u>	<u>55,322</u>	<u>-</u>
Net to be Funded	<u><u>\$ 1,364,099</u></u>	<u><u>\$ 1,364,246</u></u>	<u><u>\$ 147 (B)</u></u>

Explanation of Adjustment/Difference

(A) Expense excluded from invoice in error

(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, 2012

Contract Number 09-20080-03
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	\$ 312,720	\$ 312,720	\$ -
Operating	75,607	75,589	(18) (A)
Administration	<u>58,250</u>	<u>58,247</u>	<u>(3) (A)</u>
Total	446,577	446,556	(21)
Revenue	<u>26,170</u>	<u>26,170</u>	<u>-</u>
Net to be Funded	<u>\$ 420,407</u>	<u>\$ 420,386</u>	<u>\$ (21) (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, 2012

Contract Number 09-20080-03
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	\$ 903,931	\$ 903,931	\$ -
Operating	358,452	358,452	-
Administration	<u>189,357</u>	<u>188,420</u>	<u>(937) (A)</u>
Total	1,451,740	1,450,803	(937)
Revenue	<u>129,918</u>	<u>129,918</u>	<u>-</u>
Net to be Funded	<u>\$ 1,321,822</u>	<u>\$ 1,320,885</u>	<u>\$ (937) (B)</u>

Explanation of Adjustment/Difference

(A) Expenses included on invoice in error

(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, 2012

Contract Number 09-20080-03
 Code no 01-11-1622

	Revised Final Program Activity Invoice Summary	Audited Program Activity Invoice Summary	Adjustment/ Difference
Personnel	\$ 44,238	\$ 44,238	\$ -
Operating	16,598	16,598	-
Administration	<u>9,125</u>	<u>9,062</u>	<u>(63) (A)</u>
Total	69,961	69,898	(63)
Revenue	<u>6,187</u>	<u>6,187</u>	<u>-</u>
Net to be Funded	<u><u>\$ 63,774</u></u>	<u><u>\$ 63,711</u></u>	<u><u>\$ (63) (B)</u></u>

Explanation of Adjustment/Difference

(A) Expense included on invoice in error

(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, 2012

Contract Number 09-20080-03
 Code no 01-24-1613

	Revised Final Program Activity Invoice Summary	Audited Program Activity Invoice Summary	Adjustment/ Difference
Personnel	\$ 453,680	\$ 453,680	\$ -
Operating	122,949	122,949	-
Administration	<u>86,494</u>	<u>86,309</u>	<u>(185) (A)</u>
Total	663,123	662,938	(185)
Revenue	<u>511,132</u>	<u>511,226</u>	<u>94 (B)</u>
Net to be Funded	<u><u>\$ 151,991</u></u>	<u><u>\$ 151,712</u></u>	<u><u>\$ (279) (C)</u></u>

Explanation of Adjustment/Difference

- (A) Expense included on invoice in error
- (B) Revenue 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, 2012

Contract Number 09-20080-03
Code no 01-84-1626

	Revised Final Program Activity Invoice Summary	Audited Program Activity Invoice Summary	Adjustment/ Difference
Personnel	\$ 435,855	\$ 435,855	\$ -
Operating	253,058	253,058	-
Administration	<u>103,337</u>	<u>103,037</u>	<u>(300) (A)</u>
Total	792,250	791,950	(300)
Revenue	<u>14,163</u>	<u>14,163</u>	<u>-</u>
Net to be Funded	<u><u>\$ 778,087</u></u>	<u><u>\$ 777,787</u></u>	<u><u>\$ (300) (B)</u></u>

Explanation of Adjustment/Difference

(A) Expense included on invoice in error

(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, 2012

Contract Number. 09-20080-03
Code no 01-84-1926

	<u>Revised Final Program Activity Invoice Summary</u>	<u>Audited Program Activity Invoice Summary</u>	<u>Adjustment/ Difference</u>
Managed Care (CBH) Units	66,619	67,298	679 (A)
County Pay Units	<u>8,982</u>	<u>8,445</u>	<u>(537) (A)</u>
Total Units of Service	75,601	75,743	142
Rate	<u>\$ 27 58</u>	<u>\$ 27 58</u>	<u>\$ 27 58</u>
Total Fees	\$ 2,085,076	\$ 2,088,992	\$ 3,916
Less Managed Care fees	<u>1,837,352</u>	<u>1,856,079</u>	<u>18,727 (B)</u>
Net to be Funded	<u><u>\$ 247,724</u></u>	<u><u>\$ 232,913</u></u>	<u><u>\$ (14,811) (B)</u></u>

Explanation of Adjustment/Difference

(A) Billing adjustments recorded after MAFFS submitted

(B) Extension 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. 122009601
YEAR ENDED JUNE 30, 2012

	<u>CDBG Funds</u>	<u>HOME Income</u>	<u>Other Funds</u>	<u>Total</u>
Total contract	<u>\$ 90,733</u>	<u>\$278,820</u>	<u>\$ -</u>	<u>\$ 369,553</u>
Less				
Funds drawn down - prior fiscal year	-	-	-	-
Funds drawn down - current year	<u>81,693</u>	<u>236,422</u>	<u>-</u>	<u>318,115</u>
Total funds drawn down	<u>81,693</u>	<u>236,422</u>	<u>-</u>	<u>318,115</u>
Funds still available for draw down	<u>\$ 9,040</u>	<u>\$ 42,398</u>	<u>\$ -</u>	<u>\$ 51,438</u>
Total funds drawn down	<u>\$ 81,693</u>	<u>\$236,422</u>	<u>\$ -</u>	<u>\$ 318,115</u>
Add				
Program income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds received	<u>81,693</u>	<u>236,422</u>	<u>-</u>	<u>318,115</u>
Less				
Program income expended	-	-	-	-
Funds applied - prior fiscal year	-	-	-	-
Funds applied - current fiscal year	<u>81,693</u>	<u>236,422</u>	<u>-</u>	<u>318,115</u>
Total funds applied	<u>81,693</u>	<u>236,422</u>	<u>-</u>	<u>318,115</u>
Total funds due from funding source	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total funds available for disposition	<u>\$ 9,040</u>	<u>\$ 42,398</u>	<u>\$ -</u>	<u>\$ 51,438</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. 122009601
YEAR ENDED JUNE 30, 2012

	Sale proceeds	Rent collected	Total
Program Income (cumulative through June 30, 2011)	\$ -	\$ -	\$ -
Less Program Income Expended in Prior Fiscal Years	-	-	-
Beginning Balance, July 1, 2011	-	-	-
Add Program Income Received in Current Fiscal Year	-	-	-
Less Program Income Expended in Current Fiscal Year	-	-	-
Ending Balance, June 30, 2012	\$ -	\$ -	\$ -

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. 122009601
YEAR ENDED JUNE 30, 2012

Contract categories	Project Budget				Accrued Expenditures Prior to July 1, 2011			
	CDBG Funds	Home Funds	Other Funds	Total Funds	CDBG Funds	Home Funds	Other Funds	Total Funds
Direct personnel	\$ 32,636	\$ -	\$ -	\$ 32,636	\$ -	\$ -	\$ -	\$ -
Direct fringe benefits	13,792	-	-	13,792	-	-	-	-
Travel	4,000	-	-	4,000	-	-	-	-
Rental payments	-	278,820	-	278,820	-	-	-	-
Occupancy	11,720	-	-	11,720	-	-	-	-
Consumable supplies	4,650	-	-	4,650	-	-	-	-
Equipment rental/lease	1,000	-	-	1,000	-	-	-	-
Professional services	11,835	-	-	11,835	-	-	-	-
Insurance	4,500	-	-	4,500	-	-	-	-
Program expenses	6,600	-	-	6,600	-	-	-	-
Operating subtotal	90,733	278,820	-	369,553	-	-	-	-
Audit costs	-	-	-	-	-	-	-	-
Contract total	<u>\$ 90,733</u>	<u>\$ 278,820</u>	<u>\$ -</u>	<u>\$ 369,553</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 (CONTINUED)
CONTRACT NO. 122009601
YEAR ENDED JUNE 30, 2012

Contract categories	Accrued Expenditures July 1, 2011 to June 30, 2012				Accrued Expenditures Cumulative to June 30, 2012			
	CDBG Funds	Home Funds	Other Funds	Total Funds	CDBG Funds	Home Funds	Other Funds	Total Funds
Direct personnel	\$ 32,636	\$ -	\$ -	\$ 32,636	\$32,636	\$ -	\$ -	\$ 32,636
Direct fringe benefits	9,205	-	-	9,205	9,205	-	-	9,205
Travel	3,979	-	-	3,979	3,979	-	-	3,979
Rental payments	-	236,422	6,705	243,127	-	236,422	6,705	243,127
Occupancy	11,563	-	-	11,563	11,563	-	-	11,563
Consumable supplies	4,204	-	-	4,204	4,204	-	-	4,204
Equipment rental/lease	-	-	-	-	-	-	-	-
Professional services	10,656	-	-	10,656	10,656	-	-	10,656
Insurance	3,570	-	-	3,570	3,570	-	-	3,570
Program expenses	5,880	-	-	5,880	5,880	-	-	5,880
Operating subtotal	81,693	236,422	6,705	324,820	81,693	236,422	6,705	324,820
Audit costs	-	-	-	-	-	-	-	-
Contract total	<u>\$ 81,693</u>	<u>\$ 236,422</u>	<u>\$ 6,705</u>	<u>\$324,820</u>	<u>\$81,693</u>	<u>\$236,422</u>	<u>\$ 6,705</u>	<u>\$324,820</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
RECONCILIATION SCHEDULE
CONTRACT NO. 122009601
YEAR ENDED JUNE 30, 2012

	<u>Amount Per Audit Report</u>	<u>Amount Per June 30, 2012 Subrecipient Invoices</u>	<u>Differences</u>
Contract amount	\$ 369,553	\$ 369,553	\$ -
Program cost			
Current year	324,820	324,820	-
Cumulative	324,820	324,820	-
Funds drawn down			
Current year	318,115	318,115	-
Cumulative	<u>318,115</u>	<u>318,115</u>	<u>-</u>
Balance of advance	<u>\$ 51,438</u>	<u>\$ 51,438</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. 1220082
YEAR ENDED JUNE 30, 2012

	<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	<u>90,724</u>	<u>-</u>	<u>-</u>	<u>90,724</u>
Total funds drawn down	<u>90,724</u>	<u>-</u>	<u>-</u>	<u>90,724</u>
Funds still available for draw down	<u>\$ 91</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91</u>
Total funds drawn down	\$ 90,724	\$ -	\$ -	\$ 90,724
Add				
Program income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds received	<u>90,724</u>	<u>-</u>	<u>-</u>	<u>90,724</u>
Less				
Program income expended	-	-	-	-
Funds applied - prior fiscal year	-	-	-	-
Funds applied - current fiscal year	<u>90,724</u>	<u>-</u>	<u>-</u>	<u>90,724</u>
Total funds applied	<u>90,724</u>	<u>-</u>	<u>-</u>	<u>90,724</u>
Total funds due from funding source	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total funds available for disposition	<u>\$ 91</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91</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. 1220082
YEAR ENDED JUNE 30, 2012

	<u>Sales Proceeds</u>	<u>Rents Collected</u>	<u>Total</u>
Program Income (cumulative through June 30, 2011)	\$ -	\$ -	\$ -
Less Program Income Expended in Prior Fiscal Years	<u>-</u>	<u>-</u>	<u>-</u>
Beginning Balance, July 1, 2011	-	-	-
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, 2012	<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. 1220082
YEAR ENDED JUNE 30, 2012

<i>Contract categories</i>	Project Budget				Accrued Expenditures Prior to July 1, 2011			
	HOPWA Funds	Program Income	Other City Funds	Total Funds	HOPWA Funds	Program Income	Other City Funds	Total Funds
Direct personnel	\$ 54,361	\$ -	\$ -	\$ 54,361	\$ -	\$ -	\$ -	\$ -
Direct fringe benefits	12,731	-	-	12,731	-	-	-	-
Travel	2,561	-	-	2,561	-	-	-	-
Rental payments	9,372	-	-	9,372	-	-	-	-
Occupancy	5,100	-	-	5,100	-	-	-	-
Consumable supplies	3,550	-	-	3,550	-	-	-	-
Equipment rental/lease	3,140	-	-	3,140	-	-	-	-
Professional services	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Rent Subsidy	-	-	-	-	-	-	-	-
Operating subtotal	90,815	-	-	90,815	-	-	-	-
Audit costs	-	-	-	-	-	-	-	-
Contract total	<u>\$ 90,815</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,815</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 (CONTINUED)
CONTRACT NO. 1220082
YEAR ENDED JUNE 30, 2012**

Contract categories	Accrued Expenditures July 1, 2011 to June 30, 2012				Accrued Expenditures Cumulative to June 30, 2012			
	HOPWA Funds	Program Income	Other City Funds	Total Funds	HOPWA Funds	Program Income	Other City Funds	Total Funds
Direct personnel	\$ 54,361	\$ -	\$ -	\$ 54,361	\$ 54,361	\$ -	\$ -	\$ 54,361
Direct fringe benefits	12,715	-	-	12,715	12,715	-	-	12,715
Travel	2,561	-	-	2,561	2,561	-	-	2,561
Rental payments	9,372	-	-	9,372	9,372	-	-	9,372
Occupancy	5,100	-	-	5,100	5,100	-	-	5,100
Consumable supplies	3,547	-	-	3,547	3,547	-	-	3,547
Equipment rental/lease	3,068	-	-	3,068	3,068	-	-	3,068
Professional services	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Rent Subsidy	-	-	-	-	-	-	-	-
Operating subtotal	90,724	-	-	90,724	90,724	-	-	90,724
Audit costs	-	-	-	-	-	-	-	-
Contract total	<u>\$ 90,724</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,724</u>	<u>\$ 90,724</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,724</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
RECONCILIATION SCHEDULE
CONTRACT NO. 1220082
YEAR ENDED JUNE 30, 2012

	Amount Per Audit Report	Amount Per June 30, 2012 Subrecipient Invoices	Differences
Contract amount	\$ 90,815	\$ 90,815	\$ -
Program cost			
Current year	90,724	90,724	-
Cumulative	90,724	90,724	-
Funds drawn down			
Current year	90,724	90,724	-
Cumulative	90,724	90,724	-
Balance of advance	<u>\$ 91</u>	<u>\$ 91</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. 11-20013-02
YEAR ENDED JUNE 30, 2012

	Amount Reported on Fiscal Report	(A) Other Adjustments	(B) Amount per Audit
<u>Personnel Services</u>			
Salaries	\$ 1,125,030	\$ -	\$ 1,125,030
Fringe Benefits	333,578	-	333,578
Staff Travel	-	-	-
Training/Conferences	2,300	-	2,300
Subtotal Personnel services	<u>1,460,908</u>	<u>-</u>	<u>1,460,908</u>
<u>Operating Expenses</u>			
Rent/Occupancy	115,754	-	115,754
Utilities	-	-	-
Communications/Telephone	28,093	-	28,093
Insurance	8,401	-	8,401
Audit Services	-	-	-
Legal Fees	-	-	-
Supplies (Office/Program)	29,490	(2)	29,488
Equipment Leasing	6,343	-	6,343
Professional Fees/Services	552,083	-	552,083
Building Maintenance Costs	-	-	-
Taxes	-	-	-
Licenses	-	-	-
Subtotal Operating Expenses	<u>740,164</u>	<u>(2)</u>	<u>740,162</u>
<u>Fixed Assets</u>			
Furnishings	-	-	-
Repairs/Replacements	10,320	-	10,320
Subtotal Fixed Assets	<u>10,320</u>	<u>-</u>	<u>10,320</u>
<u>Administrative Costs</u>			
Personnel	275,509	143	275,652
Benefits	-	-	-
Training/Conferences	-	-	-
Subtotal Administrative Costs	<u>275,509</u>	<u>143</u>	<u>275,652</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 (CONTINUED)**
CONTRACT NO. 11-20013-02
YEAR ENDED JUNE 30, 2012

	Amount Reported on Fiscal Report	(A) Other Adjustments	(B) Amount per Audit
<u>Participants</u>			
Food	43,306	-	43,306
Food Service Products	8,530	-	8,530
Personal Hygiene	-	-	-
Bedding/Linen	1,468	-	1,468
Transportation	32,527	(120)	32,407
Medical Supplies	-	-	-
Bright Spaces Costs	-	-	-
Subtotal Participants	<u>85,831</u>	<u>(120)</u>	<u>85,711</u>
OSH Contract Budget/Expenditures	<u>2,572,732</u>	<u>21</u>	<u>2,572,753</u>
Funding sources			
Client fees	-	14,065	14,065
City of Philadelphia, OSH	<u>2,541,803</u>	<u>-</u>	<u>2,541,803</u>
Total funding	<u>2,541,803</u>	<u>14,065</u>	<u>2,555,868</u>
Excess of expenditures over funding sources	<u>\$ (30,929)</u>	<u>\$ 14,044</u>	<u>\$ (16,885)</u>

(A) Adjustments recorded after final invoice was submitted

(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. 12-20033
YEAR ENDED JUNE 30, 2012

	<u>Amount Reported on Fiscal Report</u>	<u>(A) Other Adjustments</u>	<u>(B) Amount per Audit</u>
<u>Personnel Services</u>			
Salaries	\$ 831,737	\$ -	\$ 831,737
Fringe Benefits	261,956	-	261,956
Staff Travel	-	-	-
Training/Conferences	2,406	-	2,406
Subtotal Personnel services	<u>1,096,099</u>	<u>-</u>	<u>1,096,099</u>
<u>Operating Expenses</u>			
Rent/Occupancy	57,497	-	57,497
Utilities	-	-	-
Communications/Telephone	14,813	-	14,813
Insurance	9,337	-	9,337
Audit Services	-	-	-
Legal Fees	-	-	-
Supplies (Office/Program)	37,786	7	37,793
Equipment Leasing	5,906	-	5,906
Professional Fees/Services	-	-	-
Building Maintenance Costs	-	-	-
Taxes	-	-	-
Licenses	-	-	-
Subtotal Operating Expenses	<u>125,339</u>	<u>7</u>	<u>125,346</u>
<u>Fixed Assets</u>			
Furnishings	-	-	-
Repairs/Replacements	8,010	120	8,130
Subtotal Fixed Assets	<u>8,010</u>	<u>120</u>	<u>8,130</u>
<u>Administrative Costs</u>			
Personnel	150,615	(32)	150,583
Benefits	-	-	-
Training/Conferences	-	-	-
Subtotal Administrative Costs	<u>150,615</u>	<u>(32)</u>	<u>150,583</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 (CONTINUED)**
CONTRACT NO. 12-20033
YEAR ENDED JUNE 30, 2012

	Amount Reported on Fiscal Report	(A) Other Adjustments	(B) Amount per Audit
<u>Participants</u>			
Food	10,689	-	10,689
Food Service Products	-	-	-
Personal Hygiene	-	-	-
Bedding/Linen	-	-	-
Transportation	14,993	-	14,993
Medical Supplies	-	-	-
Bright Spaces Costs	-	-	-
Subtotal Participants	<u>25,682</u>	<u>-</u>	<u>25,682</u>
OSH Contract Budget/Expenditures	<u>1,405,745</u>	<u>95</u>	<u>1,405,840</u>
Funding sources			
Client fees	15,053	-	15,053
City of Philadelphia, OSH	<u>1,390,692</u>	<u>(540)</u>	<u>1,390,152</u>
Total funding	<u>1,405,745</u>	<u>(540)</u>	<u>1,405,205</u>
Excess of expenditures over funding sources	<u>\$ -</u>	<u>\$ (635)</u>	<u>\$ (635)</u>

(A) Adjustments recorded after final invoice was submitted

(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. 12-20016
YEAR ENDED JUNE 30, 2012

	Amount Reported on Fiscal Report	(A) Other Adjustments	(B) Amount per Audit
<u>Personnel Services</u>			
Salaries	\$ 120,329	\$ -	\$ 120,329
Fringe Benefits	27,359	-	27,359
Staff Travel	-	-	-
Training/Conferences	-	-	-
Subtotal Personnel services	<u>147,688</u>	<u>-</u>	<u>147,688</u>
<u>Operating Expenses</u>			
Rent/Occupancy	-	-	-
Utilities	-	-	-
Communications/Telephone	-	-	-
Insurance	-	-	-
Audit Services	21,446	-	21,446
Legal Fees	-	-	-
Supplies (Office/Program)	-	-	-
Equipment Leasing	-	-	-
Professional Fees/Services	-	-	-
Building Maintenance Costs	-	-	-
Taxes	-	-	-
Licenses	-	-	-
Subtotal Operating Expenses	<u>21,446</u>	<u>-</u>	<u>21,446</u>
<u>Fixed Assets</u>			
Furnishings	-	-	-
Repairs/Replacements	-	-	-
Subtotal Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>
<u>Administrative Costs</u>			
Personnel	23,896	-	23,896
Benefits	-	-	-
Training/Conferences	-	-	-
Subtotal Administrative Costs	<u>23,896</u>	<u>-</u>	<u>23,896</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 (CONTINUED)
CONTRACT NO. 12-20016
YEAR ENDED JUNE 30, 2012

	Amount Reported on Fiscal Report	(A) Other Adjustments	(B) Amount per Audit
<u>Participants</u>			
Food	-	-	-
Food Service Products	-	-	-
Personal Hygiene	-	-	-
Bedding/Linen	-	-	-
Purchased Services	2,188	-	2,188
Participant Moving	3,000	-	3,000
Bright Spaces Costs	-	-	-
Subtotal Participants	<u>5,188</u>	<u>-</u>	<u>5,188</u>
OSH Contract Budget/Expenditures	<u>198,218</u>	<u>-</u>	<u>198,218</u>
Funding sources			
Client fees	-	-	-
City of Philadelphia, OSH	<u>198,217</u>	<u>(3)</u>	<u>198,214</u>
Total funding	<u>198,217</u>	<u>(3)</u>	<u>198,214</u>
Excess of expenditures over funding sources	<u>\$ (1)</u>	<u>\$ (3)</u>	<u>\$ (4)</u>

(A) Rounding differences

(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. 09-20077-03
YEAR ENDED JUNE 30, 2012

	Endow-a-Home Outpatient Services Contract No <u>09-20077-03</u>
Expenditures by cost center	
Total personnel services	\$ 206,871
Total operating expenses	35,657
Total fixed assets	<u>-</u>
Total expenditures by cost center	<u>242,528</u>
Funding sources	
Client fees	-
City of Philadelphia, Office of Addiction Services	61,335
Other	<u>88,700</u>
Total funding sources	<u>150,035</u>
Excess of expenditures over funding sources	<u>\$ (92,493)</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, 2012

11/2/12

Provider Name	Resources for Human Development, Inc	
	D/B/A Family Practice and Counseling Network	
Funding Source	AACO	
Award Number	EI1012	
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	\$	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		-
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><u>16,875</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
AIDS ACTIVITIES COORDINATING OFFICE
SCHEDULE OF EXPENDITURES AND REVENUES
YEAR ENDED JUNE 30, 2012**

Provider Name	Resources for Human Development, Inc	
	D/B/A Family Practice and Counseling Network	
Funding Source	AACO	
Award Number	EI2012	
Award Amount	\$	16,875
Contract Number	1120318-01	
Activity Description	Clinical HIV Testing	
Effective Dates (Contract Term)	09/30/2011 - 12/29/2011	
Personnel expenditures		
Personnel services	\$	14,378
Fringe benefits		<u>2,497</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		-
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><u>16,875</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
AIDS ACTIVITIES COORDINATING OFFICE
SCHEDULE OF EXPENDITURES AND REVENUES
YEAR ENDED JUNE 30, 2012**

Provider Name	Resources for Human Development, Inc	
	D/B/A Family Practice and Counseling Network	
Funding Source	AACO	
Award Number	CAP 2035	
Award Amount	\$	67,500
Contract Number	1220455	
Activity Description	Clinical HIV Testing	
Effective Dates (Contract Term)	12/30/2011 - 12/29/2012	
Personnel expenditures		
Personnel services	\$	28,749
Fringe benefits		<u>5,002</u>
Total personnel expenditures		<u>33,751</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		33,751
Indirect expenditures		<u>-</u>
Total budget expenditures		33,751
Program revenues		<u>-</u>
Net AACO funded expenditures	\$	<u><u>33,751</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 DISABILITIES SERVICES
SCHEDULE OF REVENUE AND EXPENSES -TOTAL WAIVER
YEAR ENDED JUNE 30, 2012

Revenue:

Commonwealth of Pennsylvania	
Waiver Revenue for Waiver Eligible Services	\$ 39,907,261
Waiver Revenue for Waiver Ineligible Services	2,676,577
Waiver Revenue for Fee Schedule and Outcome-based Services	1,050,374
Other Revenue	-
County	-
Private Clients	(34)
Participant Contribution to Residential Occupancy	1,289,944
Other	49,174
Contributions	-
	<hr/>
Total Revenue	44,973,296

Expenses

Program Direct Care Staff Salary/Wages	17,973,667
Program Direct Care Staff ERE	5,129,687
Other Program Staff Salary/Wages	5,278,379
Other Program Staff ERE	1,329,639
Contracted Staff	745,432
Administrative Staff Salary/Wages	3,369,078
Administrative Staff ERE	659,431
Program Supplies	365,333
Other Vehicle Expense	-
Other Program Expense	3,465,346
Transportation - Participant Motor Vehicle	60,623
Transportation - Participant	1,568,283
Other Occupancy Expense	415,990
Depreciation - Buildings	4,417
Depreciation - Fixed Assets/Equipment	-
Residential Occupancy	-
	<hr/>
Total Expenses	40,365,305
	<hr/>
Subtotal	4,607,991
	<hr/>
Less Waiver Revenue for Waiver Ineligible Services	(2,676,577)
Less Waiver Revenue for Fee Schedule and Outcome-based Services	(1,050,374)
Less Participant Contribution to Residential Occupancy	(1,289,944)
	<hr/>
Waiver eligible expenses over revenue	\$ (408,904)

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
YEAR ENDED JUNE 30, 2012

	Residential Crisis	Telephone Crisis	Mobile Crisis	POWER	Crossroads Community Services	HUD Supportive Housing	GROWTH
Revenue							
Fee for service - State match, non FFP, and Behavioral Health	\$ 348,469	\$ 24,578	\$ 215,224	\$ 58,431	\$ 31,791	\$ -	\$ 4,141
Fee for service - CCBH	514,720	24,668	221,025	478,017	482,911	-	-
Fee for service - Magellan	-	-	487	-	-	-	-
Food pantry grant	9,000	-	-	-	-	-	-
Federal FFP	6,915	647	5,907	-	-	-	-
HUD funds	-	-	-	-	-	214,692	-
Program funding	-	239,835	-	24,681	-	56,340	-
Other income (donation/vehicle sale/client rents)	-	-	4,981	191	42,949	3,301	-
Prior year write offs	(13)	(47)	(117)	(1,790)	(940)	-	-
Total Revenue	879,091	289,681	447,507	559,530	556,711	274,333	4,141
Expenses							
Salaries and wages	430,034	250,888	171,847	309,673	276,434	150,607	-
Taxes and benefits	109,951	66,309	46,590	83,725	75,151	41,502	-
Staff development	2,834	742	563	1,752	1,018	-	-
Purchased personnel and services	84,359	8,438	21,875	4,792	-	-	2,633
Rent	59,810	22,996	22,804	22,448	41,306	2,242	-
Utilities	8,675	2,892	2,870	5,188	4,111	3,739	-
Insurance-building and contents	371	1	3	138	255	99	-
Insurance-service	4,953	2,221	2,372	3,496	4,946	3,683	-
Housekeeping/moving costs	14,216	899	1,262	1,336	3,158	3,956	67
Communications	10,155	5,973	2,676	10,050	12,528	8,041	-
Office/computer supplies	3,602	2,534	790	5,090	3,061	1,991	-
Medical supplies/medications	825	22	7	102	380	82	-
Food	20,330	-	-	1,438	885	1,490	-
Rehabilitation supplies	1,421	174	145	13,607	519	175	-
Household goods	4,668	1,868	682	191	881	8,176	-
Staff travel	3,509	1,027	799	9,262	3,527	-	-
Client transportation	-	-	-	-	8,378	4,309	-
Library	108	4	3	6	5	-	-
Miscellaneous operating	767	271	837	926	2,707	722	-
Equipment and furnishings-small	1,376	1,073	237	2,829	2,864	1,736	-
Building repair and maintenance	5,663	18	18	249	4,525	4,083	-
Equipment repair and maintenance	4,391	2,225	2,214	224	2,673	1,440	-

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, 2012

	Residential Crisis	Telephone Crisis	Mobile Crisis	POWER	Crossroads Community Services	HUD Supportive Housing	GROWTH
Expenses (continued)							
Motor vehicle lease/purchase	552	-	5,440	-	3,134	11,532	-
Motor vehicle expense	4,254	16	13,140	14,116	5,008	18,410	-
Motor vehicle insurance	2,964	12	2,943	3,974	1,601	5,831	-
Total direct expenses	779,788	370,603	300,117	494,612	459,055	273,846	2,700
Administrative overhead	84,335	44,472	35,982	66,367	92,121	-	405
Total expenses	864,123	415,075	336,099	560,979	551,176	273,846	3,105
Support and revenue over/(under) expenses	14,968	(125,394)	111,408	(1,449)	5,535	487	1,036
Request for retained revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UOS provided	7,341	4,935	12,619	64,546	34,861	N/A	30
Net Unit Rate	118 53	\$58 71	\$35 08	\$8 69	\$14 76	N/A	\$138 03
Gross Unit Rate	\$117 71	\$84 11	\$26 63	\$8 69	\$15 81	N/A	\$103 50

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, 2012

Type of Service	MA UOS	MA Dollars			Non-MA UOS	Non-MA Dollars	Total UOS	Total Dollars	
		FFP \$	Match \$	Total \$					
Residential Crisis Established rate	\$118 54 (1)	145	\$ 10,274	\$ 6,915	\$ 17,189	2,853	\$ 338,195	2,998	\$ 355,384
Telephone Crisis Established rate	\$10 03 (1)	116	\$ 516	\$ 647	\$ 1,163	2,399	\$ 24,062	2,515	\$ 25,225
Team Mobile Crisis Established rate	\$30 01 (1)	157	\$ 2,090	\$ 2,622	\$ 4,712	3,389	\$ 101,704	3,546	\$ 106,416
Individual Mobile Crisis Established rate	\$20 00 (1)	47	\$ 417	\$ 523	\$ 940	1,718	\$ 34,360	1,765	\$ 35,300
Medical Mobile Crisis Established rate	\$53 95 (1)	92	\$ 2,202	\$ 2,762	\$ 4,964	1,380	\$ 74,451	1,472	\$ 79,415
Intensive Case Management Established rate	\$12 45 (1)	-	\$ -	\$ -	\$ -	2,667	\$ 33,204	2,667	\$ 33,204
Reduce by client liabilities							(1,413)		(1,413)
							\$ 31,791		\$ 31,791
POWER									
Psych Rehab On-Site Established rate	\$4 50 (1)	-	\$ -	\$ -	\$ -	5,098	\$ 22,576	5,098	\$ 22,576
Psych Rehab Mobile Established rate	\$15 00 (1)	-	\$ -	\$ -	\$ -	2,639	\$ 35,855	2,639	\$ 35,855
GROWTH									
Established rate	\$138 03 (1)	-	\$ -	\$ -	\$ -	30	\$ 4,141	30	\$ 4,141

(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.
DELAWARE COUNTY DEPARTMENT OF DRUG AND ALCOHOL
SCHEDULE OF REVENUE AND EXPENSES
YEAR ENDED JUNE 30, 2012

	<u>Womanspace Ardmore</u>	<u>Family House Norristown</u>	<u>Totals</u>
Revenue			
Fee-for-service	\$ 7,888	\$ 2,742	\$ 10,630
	<u>7,888</u>	<u>2,742</u>	<u>10,630</u>
Expenses			
Salaries	5,406	1,880	7,286
Taxes/benefits	<u>1,513</u>	<u>526</u>	<u>2,039</u>
Total direct expenses	6,919	2,406	9,325
Administrative overhead	<u>969</u>	<u>336</u>	<u>1,305</u>
Total expenses	<u>7,888</u>	<u>2,742</u>	<u>10,630</u>
 Excess expenses over revenues	 <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.
DELAWARE COUNTY DEPARTMENT OF HUMAN SERVICES
SCHEDULE OF REVENUE AND EXPENSES - BEHAVIORAL HEALTH
YEAR ENDED JUNE 30, 2012**

	Compeer
Revenue	
Program funded	\$ 60,385
Donation	139
	60,524
Expenses	
Salaries	28,176
Taxes/benefits	8,914
Rent, utilities and housekeeping	8,039
Insurance	394
Communications	3,411
Office and program supplies	3,736
Staff travel	468
	53,138
Total direct expenses	53,138
Administrative overhead	7,439
	60,577
Total expenses	60,577
Excess expenses over revenue	\$ (53)

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, 2012

	Hope Springs Friedens Rd	LV ACT	LV ACT Health Choices	LVACT ICM & Assessments	Lehigh Valley Medical Mobile
Revenue					
Fee for service - Lehigh	\$ 468,205	\$ 202,000	\$ -	\$ 59,761	\$ 104,663
Fee for service - Northampton	-	-	-	-	3,100
Retained revenue - Lehigh	-	26,772	-	-	-
Recruitment and retention	14,180	-	-	-	-
Room, board	35,369	-	-	-	-
Magellan FFS	-	-	-	-	93,464
Program funding	-	-	47,207	-	147,039
Current and prior-year write-offs	-	-	-	-	(6,720)
Total revenue	517,754	228,772	47,207	59,761	341,546
Expenses					
Salaries and wages	279,057	107,651	13,092	37,543	115,606
Payroll taxes	45,953	8,121	1,002	2,753	8,709
Other benefits	32,664	17,421	2,821	6,436	15,124
Staff development	1,448	442	-	46	98
Purchased personnel and services	746	776	-	27	6,660
Rent	11,391	13,561	1,814	1,907	5,100
Utilities	7,502	245	-	47	73
Insurance, contents	121	66	-	1	-
Insurance, service	3,141	1,507	-	463	1,992
Housekeeping	6,046	1,144	-	207	9
Communications	5,308	4,938	-	1,050	3,054
Office computer and copier supplies	1,700	1,643	1,260	183	30
Computer services	84	-	-	-	-
Copy machine lease	630	642	-	248	-
Medical supplies	697	129	-	13	-
Medications	5	894	-	163	143
Food	13,507	67	-	-	-
Rehabilitation supplies	2,645	292	-	44	-
Recreation	701	-	-	-	-
Special projects	496	46	-	9	-
Household goods	5,543	39	-	9	-
Staff travel	1,366	8,054	-	4,417	-
Library	119	37	-	1	-
Miscellaneous operating	416	976	-	142	6
Purchased physician	-	33,571	12,000	-	152,000
Equipment and furnishings, large	-	3,506	-	-	-
Equipment and furnishings, small	7,653	3,710	10,216	122	-
Building repair and maintenance	535	402	392	14	-
Equipment repair and maintenance contracts	759	1,436	783	208	445
Motor vehicle lease and purchase	18,437	497	-	-	-
Motor vehicle expense	6,290	1,457	-	384	1,238

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, 2012

	Hope Springs Friedens Rd	LV ACT	LV ACT Health Choices	LVACT ICM & Assessments	Lehigh Valley Medical Mobile
Expenses (continued)					
Motor vehicle repairs and supplies	1,036	729	-	164	242
Motor vehicle insurance	1,751	699	-	35	1,504
Total direct expenses	457,747	214,698	43,380	56,636	312,033
Administrative overhead	59,882	32,439	3,827	8,496	31,203
Total expenses	517,629	247,137	47,207	65,132	343,236
Support and revenue over/(under) expenses	<u>\$ 125</u>	<u>\$ (18,365)</u>	<u>\$ -</u>	<u>\$ (5,371)</u>	<u>\$ (1,690)</u>
Request for retained revenue	<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.
MONTGOMERY COUNTY FUNDED PROGRAMS
SCHEDULE OF REVENUE AND EXPENSES - BEHAVIORAL HEALTH
YEAR ENDED JUNE 30, 2012

	LMCS - BH Outpatient	LMCS - Student Assistance	LMCS - Recovery Support Team	LMCS - Admin Case Mngt	Consultants in Context	Consultants in Context Training	Renaissance	CHOC
Revenue								
Program funded	\$ 264,349	\$ 17,553	\$ -	\$ 57,835	\$ 356,648	\$ 151,210	\$ 9,000	\$ 990,674
Ffee-for-service	32,858	-	19,000	-	-	-	776,667	-
Magellan Behavioral	371,764	-	372,299	-	-	-	-	-
Private insurance	239,286	-	-	-	-	-	-	-
Program and client fees	54,606	-	(29)	-	-	-	112,185	-
Grants and donations	7,767	-	-	-	-	-	572	545
Miscellaneous income	-	-	-	-	-	-	-	9,702
Other general	2,389	-	-	-	-	-	-	-
Prior year revenue	99,657	-	-	-	-	-	-	-
Prior year write-off	-	(18)	-	-	-	-	-	-
Total revenue	1,072,676	17,535	391,270	57,835	356,648	151,210	898,424	1,000,921
Expenses								
Salaries	316,594	4,696	224,894	50,784	222,469	62,697	397,668	520,364
Taxes and benefits	70,125	1,242	53,385	10,104	40,248	10,686	109,989	150,637
Purchased personnel	396,889	-	980	-	10,633	39,630	80	1,644
Rent, utilities and housekeeping	137,920	9,434	19,652	-	17,455	3,084	165,253	43,027
Insurance	6,882	137	3,399	363	2,387	1,125	6,248	6,187
Communications	14,065	-	25,728	-	4,720	706	6,738	11,914
Office and program supplies	29,861	-	6,716	534	3,716	4,834	15,147	50,397
Food	897	-	487	-	441	5,443	37,923	897
Staff travel	906	-	2,861	10	8,689	1,220	4,557	625
Purchased equipment	32,014	-	4,729	-	1,025	3,216	5,741	19,026
Property and building maintenance	9,953	-	1,233	-	1,066	-	21,302	49,226
Transportation, vehicle	-	-	18,964	-	-	-	2,007	24,255
Total direct expenses	1,016,106	15,509	363,028	61,795	312,849	132,641	772,653	878,199
Administrative overhead	141,943	2,171	50,824	8,651	43,799	18,570	108,176	123,207
Total expenses	1,158,049	17,680	413,852	70,446	356,648	151,211	880,829	1,001,406
Support and revenue over/(under) expenses	\$ (85,373)	\$ (145)	\$ (22,582)	\$ (12,611)	\$ -	\$ (1)	\$ 17,595	\$ (485)

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, 2012

	CHOC D&A Outreach	CTI-Critical Time Intervention	New Foundations	Wellspring	New Options	Positive Resolutions	Compeer	Nova II Expansion	Total
Revenue									
Program funded	\$ 102,983	\$ 5,600	\$ 18,000	\$ 8,000	\$ 41,275	\$ -	\$ 119,480	\$ 63,596	\$ 2,206,203
Fee-for-service	-	26,856	845,726	317,842	1,136,233	1,811,525	-	-	4,966,707
Magellan Behavioral	-	318,626	125,060	-	-	-	-	-	1,187,749
Private insurance	-	-	-	-	-	-	-	-	239,286
Program and client fees	-	-	73,522	90,652	113,576	114,984	-	6,003	565,499
Grants and donations	-	-	3,248	580	-	-	17,421	-	30,133
Miscellaneous income	-	-	93	673	535	5,590	13,066	-	29,659
Other general	-	(318)	-	-	-	-	-	-	2,071
Prior year revenue	-	9,486	-	-	-	-	-	-	109,143
Prior year write off	-	-	-	-	-	-	-	-	(18)
Total revenue	102,983	360,250	1,065,649	417,747	1,291,619	1,932,099	149,967	69,599	9,336,432
Expenses									
Salaries	54,201	166,843	498,882	138,581	588,561	907,080	81,225	32,334	4,267,873
Taxes and benefits	19,664	50,019	144,519	40,195	162,309	249,356	18,212	10,568	1,141,258
Purchased personnel	-	5,042	15,640	65	18,230	23,420	1,593	1,455	515,301
Rent, utilities and housekeeping	-	8,309	86,821	152,247	130,842	227,994	12,210	8,433	1,022,681
Insurance	1,692	2,382	7,064	3,503	8,486	13,279	889	540	64,563
Communications	4,954	9,368	16,639	306	14,083	41,210	2,158	640	153,229
Office and program supplies	2,244	10,120	28,991	1,277	37,429	53,372	10,449	1,343	256,430
Food	-	560	38,720	143	48,065	74,192	981	2,406	211,155
Staff travel	-	3,868	2,254	11	812	7,791	3,427	7	37,038
Purchased equipment	-	14,716	14,709	7,257	18,172	16,839	150	431	138,025
Property and building maintenance	-	28	42,248	12,307	46,470	23,330	-	1,321	208,484
Transportation, vehicle	7,582	6,166	39,816	3,260	39,558	39,119	256	1,573	182,556
Total direct expenses	90,337	277,421	936,303	359,152	1,113,017	1,676,982	131,550	61,051	8,198,593
Administrative overhead	12,647	38,839	131,089	50,281	155,822	234,777	18,417	8,547	1,147,760
Total expenses	102,984	316,260	1,067,392	409,433	1,268,839	1,911,759	149,967	69,598	9,346,353
Support and revenue over/(under) expenses	\$ (1)	\$ 43,990	\$ (1,743)	\$ 8,314	\$ 22,780	\$ 20,340	\$ -	\$ 1	\$ (9,921)

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, 2012**

	<u>RSS</u>	<u>LMVTC</u>	<u>Total</u>
Revenue			
Program funded	\$ 24,351	\$ 43,190	\$ 67,541
Fee-for-service	227,989	55,716	283,705
Program and client fees	19,557	-	19,557
Miscellaneous income	17,565	10,749	28,314
Total revenue	<u>289,462</u>	<u>109,655</u>	<u>399,117</u>
Expenses			
Salaries	116,826	35,579	152,405
Taxes and benefits	32,394	11,323	43,717
Purchased personnel	8,277	677	8,954
Rent, utilities and housekeeping	33,933	14,032	47,965
Insurance	2,244	658	2,902
Communications	757	1,002	1,759
Office and program supplies	1,938	2,554	4,492
Food	7,002	516	7,518
Staff travel	150	190	340
Purchased equipment	2,070	1,116	3,186
Property and building maintenance	15,541	1,939	17,480
Transportation, vehicle	26,308	1,785	28,093
Total direct expenses	<u>247,440</u>	<u>71,371</u>	<u>318,811</u>
Administrative overhead	36,806	9,093	45,899
Total expenses	<u>284,246</u>	<u>80,464</u>	<u>364,710</u>
Revenue over expenses	<u>\$ 5,216</u>	<u>\$ 29,191</u>	<u>\$ 34,407</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, 2012**

	MC Methadone Center	Womanspace	Family House	Total
Revenue				
Fee-for-service	\$ 530,933	\$ 12,006	\$ 33,785	\$ 576,724
Medical assistance	8,604	69,583	417,003	495,190
Other county/state	-	11,033	5,684	16,717
Magellan Behavioral	676,157	260,129	183,877	1,120,163
Private insurance	56,988	35,215	34,929	127,132
Program and client fees	155,848	4,857	18,421	179,126
Miscellaneous income	-	142	736	878
Total revenue	<u>1,428,530</u>	<u>392,965</u>	<u>694,435</u>	<u>2,515,930</u>
Expenses				
Salaries	732,007	227,685	360,256	1,319,948
Taxes and benefits	175,334	66,235	99,332	340,901
Purchased personnel	101,513	615	24,147	126,275
Rent, utilities and housekeeping	92,572	46,462	31,342	170,376
Insurance	9,894	2,879	5,095	17,868
Communications	8,447	5,429	7,525	21,401
Office and program supplies	81,475	24,281	21,107	126,863
Food	908	14,960	25,922	41,790
Staff travel	5,468	2,524	1,827	9,819
Purchased equipment	14,027	731	687	15,445
Property and building maintenance	15,924	22,510	23,041	61,475
Transportation, vehicle	98	5,021	7,180	12,299
Total direct expenses	<u>1,237,667</u>	<u>419,332</u>	<u>607,461</u>	<u>2,264,460</u>
Administrative overhead	173,273	58,707	85,045	317,025
Total expenses	<u>1,410,940</u>	<u>478,039</u>	<u>692,506</u>	<u>2,581,485</u>
Support and revenue over/(under) expenses	<u>\$ 17,590</u>	<u>\$ (85,074)</u>	<u>\$ 1,929</u>	<u>\$ (65,555)</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 AND MCCF
YEAR ENDED JUNE 30, 2012

	<u>Rise Above Probation</u>	<u>Rise Above MCCF</u>	<u>Total</u>
Revenue			
Program funded	\$ 296,328	\$ 32,000	\$ 328,328
Fee-for-service Drug Court	130,736	-	130,736
Fee-for-service Prison	-	2,280	2,280
Magellan Behavioral	4,624	-	4,624
Program and client fees	57,871	-	57,871
Total revenue	<u>489,559</u>	<u>34,280</u>	<u>523,839</u>
Expenses			
Salaries	275,590	10,871	286,461
Taxes and benefits	54,386	2,498	56,884
Purchased personnel	147,298	17,677	164,975
Rent, utilities and housekeeping	35,656	5,001	40,657
Insurance	3,028	274	3,302
Communications	3,268	827	4,095
Office and program supplies	18,998	3,134	22,132
Food	343	17	360
Staff travel	804	135	939
Purchased equipment	3,859	727	4,586
Property and building maintenance	2,948	-	2,948
Total direct expenses	<u>546,178</u>	<u>41,161</u>	<u>587,339</u>
Administrative overhead	82,337	6,174	88,511
Total expenses	<u>628,515</u>	<u>47,335</u>	<u>675,850</u>
Support and revenue under expenses	<u>\$ (138,956)</u>	<u>\$ (13,055)</u>	<u>\$ (152,011)</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, 2012**

	CDBG/ESG 2009	United Way 2010	HPRP	ESG 2010	CDBG 2010	United Way 2011	Total
Revenue							
Program funded	\$ -	\$ -	\$ -	\$ 64,488	\$ 77,965	\$ -	\$ 142,453
Federal funds - general	-	6,703	-	-	-	85,000	91,703
Total revenue	<u>-</u>	<u>6,703</u>	<u>-</u>	<u>64,488</u>	<u>77,965</u>	<u>85,000</u>	<u>234,156</u>
Expenses							
Salaries	-	-	-	-	22,533	8,667	31,200
Taxes and benefits	-	-	-	-	5,270	1,989	7,259
Occupancy	-	546	-	-	-	972	1,518
Operating Expenses	-	6,157	-	64,488	50,162	9,231	130,038
Purchase of Fixed Assets	-	-	-	-	-	25,206	25,206
Maintenance and Repairs	-	-	-	-	-	38,724	38,724
Staff/Client Travel	-	-	-	-	-	211	211
Total direct expenses	<u>-</u>	<u>6,703</u>	<u>-</u>	<u>64,488</u>	<u>77,965</u>	<u>85,000</u>	<u>234,156</u>
Administrative overhead	-	-	-	-	-	-	-
Total expenses	<u>-</u>	<u>6,703</u>	<u>-</u>	<u>64,488</u>	<u>77,965</u>	<u>85,000</u>	<u>234,156</u>
Revenue over/(under) expenses	<u>\$ -</u>	<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.
MONTGOMERY COUNTY FUNDED PROGRAMS
SCHEDULE OF PROGRAM UNITS OF SERVICE
FAMILY HOUSE AND WOMANSPACE
YEAR ENDED JUNE 30, 2012**

<u>Program</u>	Units of service reported	(1) Rate per unit	Reported total fee for service	Total audited fee for service	Total billed fee for service	Difference
Family House Norristown	1,433	\$ 291	\$ 417,003	\$ 417,003	\$ 417,003	\$ -
	133	\$ 275	36,527	36,527	36,527	-
	11	\$ 278	2,942	2,942	2,942	-
	1,114	\$ 165	183,877	183,877	183,877	-
	205	\$ 170	34,929	34,929	34,929	-
Total	2,896		\$ 675,278	\$ 675,278	\$ 675,278	\$ -
Womanspace Ardmore	467	\$ 149	\$ 69,583	\$ 69,583	\$ 69,583	\$ -
	144	\$ 138	19,894	19,894	19,894	-
	27	\$ 116	3,145	3,145	3,145	-
	2,081	\$ 125	260,129	260,129	260,129	-
	306	\$ 115	35,215	35,215	35,215	-
Total	3,025		\$ 387,966	\$ 387,966	\$ 387,966	\$ -

(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, 2012**

	<u>Hope House</u>	<u>Hope Springs Almond</u>	<u>The Lodge</u>	<u>The Lodge Renovations</u>	<u>LV ACT</u>	<u>LVACT ICM & Assessments</u>
Revenue						
Fee-for-service	\$ 145,245	\$ -	\$ 513,750	\$ -	\$ 262,830	\$ 72,409
Program funded	-	653,592	-	380,729	8,445	-
Retained Revenue	-	-	-	-	29,124	-
Recruitment and Retention	-	5,488	-	-	-	-
Room, Board	-	51,407	24,634	-	-	-
Sales Income	-	-	17,385	-	-	-
Other income donation/vehicle sale	537	-	11,363	-	-	-
Prior year write off	(460)	-	(516)	-	-	-
Total revenue	<u>145,322</u>	<u>710,487</u>	<u>566,616</u>	<u>380,729</u>	<u>300,399</u>	<u>72,409</u>
Expenses						
Salaries and wages	81,014	378,897	233,987	-	137,381	45,488
Social security taxes	6,210	29,124	17,934	-	10,363	3,335
Other taxes and benefits	15,100	73,897	36,950	-	22,232	7,798
Staff development	651	2,280	1,887	-	564	56
Purchased personnel and services	109	-	3,125	-	990	33
On-site psychiatric	8,364	-	-	-	-	-
Rent	1,862	14,047	54,669	-	17,306	2,311
Real estate taxes	-	-	3,113	-	-	-
Utilities	2,300	9,752	9,628	-	312	57
Insurance-contents	59	119	1,180	-	84	1
Insurance-service	914	3,750	4,495	-	1,923	561
Housekeeping	1,341	5,592	7,626	-	1,461	251
Communications	1,657	5,809	6,263	-	6,301	1,272

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RESOURCES FOR HUMAN DEVELOPMENT, INC
NORTHAMPTON COUNTY
SCHEDULE OF REVENUE AND EXPENSES - MENTAL HEALTH (CONTINUED)
YEAR ENDED JUNE 30, 2012

	Hope House	Hope Springs Almond Road	The Lodge	The Lodge Renovations	LV ACT	LVACT ICM & Assessments
Office, computer, copier supplies	1,533	5,750	3,610	-	2,097	222
Computer services	41	56	56	-	-	-
Copy machine lease	4	735	22	-	820	301
Medical supplies	113	537	147	-	165	16
Medications	122	33	77	-	1,141	197
Clothing	39	-	-	-	-	-
Food	3,191	15,551	19,581	-	85	-
Rehabilitation supplies	320	7,355	15,344	-	8,876	64
Recreation	136	1,017	1,580	-	-	-
Household goods	1,385	9,322	3,207	-	50	11
Staff travel	365	2,230	2,634	-	10,279	5,352
Library	21	225	116	-	47	1
Miscellaneous operating	354	445	7,209	-	1,246	172
Purchased physician	-	1,054	-	-	42,842	-
Equipment and furnishings-large	-	-	-	-	4,474	-
Equipment and furnishings-small	3,130	8,388	19,706	-	4,735	148
Building repair and maintenance	1,322	4,418	5,357	-	513	17
Land, building and leasehold improvements	6,462	11,670	-	380,729	-	-
Equipment repair and maintenance contracts	332	758	517	-	1,832	252
Motor vehicle lease and purchase	44	24,629	24,921	-	634	-
Motor vehicle expense	301	6,027	2,242	-	1,860	465
Motor vehicle repairs and supplies	222	2,291	577	-	930	199
Motor vehicle insurance	316	1,757	1,136	-	891	43
Total direct expenses	<u>139,334</u>	<u>627,515</u>	<u>488,896</u>	<u>380,729</u>	<u>282,434</u>	<u>68,623</u>
Administrative overhead	<u>16,721</u>	<u>83,974</u>	<u>72,454</u>	<u>57,109</u>	<u>41,398</u>	<u>10,293</u>
Total expenses	<u>156,055</u>	<u>711,489</u>	<u>561,350</u>	<u>437,838</u>	<u>323,832</u>	<u>78,916</u>
Support and revenue over/(under) expenses	<u>\$ (10,733)</u>	<u>\$ (1,002)</u>	<u>\$ 5,266</u>	<u>\$ (57,109)</u>	<u>\$ (23,433)</u>	<u>\$ (6,507)</u>
Request for retained revenue	<u>\$ -</u>	<u>\$ 33,948</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.
NORTHAMPTON COUNTY
SCHEDULE OF REVENUE AND EXPENSES -
INTELLECTUAL DEVELOPMENTAL DISABILITIES
YEAR ENDED JUNE 30, 2012**

	On Our Way - Mulberry	
	Total	Children and Youth
Revenue		
Commonwealth of Pennsylvania DPW	\$ 236,970	\$ -
Client room and board	6,118	-
Northampton County	256,233	256,233
Total revenue	<u>499,321</u>	<u>256,233</u>
Expenses.		
Salaries and wages	262,742	131,371
Employee benefits	70,860	35,430
Miscellaneous personnel	4,110	2,055
Occupancy	32,605	16,302
Communications	4,993	2,496
Supportive services	13,619	6,838
Transportation	13,753	6,877
Miscellaneous expense	956	478
Equipment and fixed assets	3,566	1,783
Repair and improvements	1,395	697
Other administrative supplies	3,734	1,867
Administrative overhead expenses	61,850	30,929
	<u>474,183</u>	<u>237,123</u>
Less client room and board	-	-
Private pay	-	-
Other	-	-
Unallowable expenses per 4300 regs	-	-
Total net allowable expenses per 4300 regs	<u>474,183</u>	<u>237,123</u>
Support and revenue over expenses	<u>\$ 25,138</u>	<u>\$ 19,110</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, 2012**

	On Our Way - Mulberry	
	Total	Children and Youth
Unit costs/funding breakout		
Total number of units provided	732	366
Total Northampton County units waiver	366	-
Total Northampton County units non-waiver	366	366
Total net allowable waiver eligible costs - Northampton County	\$ 210,688	\$ -
Total net allowable waiver ineligible costs - Northampton County	26,372	-
Total net allowable non-waiver costs - Northampton County	237,123	237,123
Total net allowable Northampton County expense	\$ 474,183	\$ 237,123
Net total net allowable unit rate - Northampton County	\$ 647 79	\$ -
Net allowable waiver eligible rate - Northampton County	575 65	-
Net allowable waiver ineligible rate - Northampton County	\$ 72 14	\$ -
Net allowable non-waiver rate - Northampton County	\$ 700 09	\$ 700 09

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, 2012

	Total	Administrative	Less than 24 hour Residential	Day Program	In Home Support	Other Programs
Revenue						
State of Rhode Island						
Department of MHRH	\$ 1,667,830	\$ -	\$ 17,749	\$ 1,224,122	\$ 425,959	\$ -
Outside contracts	53,832	-	-	53,832	-	-
Social security & private care	-	-	-	-	-	-
City or town support	-	-	-	-	-	-
Contributions and grants	39,910	-	-	-	-	39,910
Special events, fundraising	9,673	-	-	-	-	9,673
Program revenue	651,560	-	-	-	-	651,560
Total revenue	2,422,805	-	17,749	1,277,954	425,959	701,143
Expenses						
Salaries and wages	1,432,772	327,694	8,792	640,164	204,852	251,270
Benefits	406,792	93,562	4,067	129,953	97,630	81,580
Consultants	200	-	-	200	-	-
Supplies	44,084	-	-	30,859	4,408	8,817
Vehicles and travel	193,279	-	-	153,116	4,820	35,343
Conventions and meetings	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-
Insurance	25,142	-	210	15,729	5,033	4,170
Clothing allowance	-	-	-	-	-	-
Property tax	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Leases and rentals	139,441	26,301	1,196	68,561	27,497	15,886
Depreciation	-	-	-	-	-	-
Utilities	12,681	1,252	357	8,828	-	2,244
Repairs and maintenance	2,398	-	-	1,400	448	550
Fundraising	-	-	-	-	-	-
Other	39,225	-	392	27,458	3,530	7,845
Overhead Fees	338,651	62,153	2,590	147,614	46,615	79,679
	2,634,665	510,962	17,604	1,223,882	394,833	487,384
Allocation of administrative expenses	-	(510,962)	3,834	292,417	97,131	117,580
Total expenses	2,634,665	-	21,438	1,516,299	491,964	604,964
Net surplus (deficit)	\$ (211,860)	\$ -	\$ (3,689)	\$ (238,345)	\$ (66,005)	\$ 96,179

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, 2012**

<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 14	\$ 75,179
Paul Everett	Supervisor	40	22 29	46,360
Erin Velino	Administrative Asst	40	23 52	48,922
Melissa Hundley	Administrative Asst	40	18 13	37,700
Philip M Wilson	Unit Director	40	26 58	55,291
Brenda Noel	Administrator	40	14 26	29,663
Sonya Poydras	Supervisor	40	16 62	34,579
Total administrative wages				<u>\$ 327,694</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, 2012**

<u>Name</u>	<u>Credentials</u>	<u>Program or Residence</u>	<u>Hourly Rate of Pay</u>	<u>Total Hours Worked</u>	<u>Total Paid for the Year</u>	<u>Total Consultants for the Year</u>
Nursing Services						
Employees						
Susan Saulnier			\$ 30	105 50	\$ 3,165	
Sandra Fournier			\$ 35	48 25	1,689	
Sub-total					<u>4,854</u>	
Total					<u><u>\$ 4,854</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
DETERMINATION OF EXCESS (DEFICIT) FUNDING
YEAR ENDED JUNE 30, 2012**

	Less than 24 hour Residential	Day Program	In Home Support	Total
Revenue from DDD	\$ 17,749	\$ 1,224,122	\$ 425,959	\$ 1,667,830
Expenses related to DDD programs	<u>21,438</u>	<u>1,516,299</u>	<u>491,964</u>	<u>2,029,701</u>
Excess/(deficit)	<u>\$ (3,689)</u>	<u>\$ (292,177)</u>	<u>\$ (66,005)</u>	<u>\$ (361,871)</u>
5% of revenue				\$ 83,392
Moneys due to the division				\$0 00
Excess/total DDD revenue (must be 5% or less)				N/A
PERCENT OF TOTAL DEFICIT DIVIDED BY TOTAL DD REVENUE				-21 70%

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, 2012, and have issued our report thereon dated December 31, 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

Management of the Organization is responsible for establishing and maintaining effective 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 Organization'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 previously.

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 matters that we reported to management of the Organization in a separate letter dated December 31, 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.

A handwritten signature in black ink that reads "Spectman Mark Devor PC". The signature is written in a cursive style with a large, stylized initial 'S'.

Philadelphia, Pennsylvania
December 31, 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' (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, 2012. 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, 2012.

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, 2012, and have issued our report thereon dated December 31, 2012, which contained an unqualified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal, state and city awards is presented for purposes of additional analysis as required by OMB 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 schedule of expenditures of federal, state and city awards 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.

Shectman Markes Devon PC

Philadelphia, Pennsylvania
December 31, 2012

**RESOURCES FOR HUMAN DEVELOPMENT, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2012**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 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	\$ 1,211,979
Health Center Cluster	93 527	H80 CS 00718	04/01/11 - 3/31/12	774,872
Health Center Cluster	93 224	H80 CS 00718	04/01/12 - 3/31/13	379,223
Health Center Cluster	93 527	H80 CS 00718	04/01/12 - 3/31/13	410,824
Pass-through State of Louisiana Department of Social Services LA Safe Expansion	93 667	702654	07/01/11 - 06/30/12	93,722
Pass-through Unity of Greater New Orleans New Orleans Womanspace	93 243	1H79SM059082-3	10/01/11 - 09/30/12	35,299
New Orleans Womanspace	93 243	1H79SM059082-2	09/30/10 - 09/30/11	12,286
Pass-through Pennsylvania Department of Public Welfare PA IDD	93.778	100001708-0506	07/01/11 - 06/30/12	26,876,269
Early Intervention Waiver	93 778	N/A	07/01/11 - 06/30/12	255,480
Lehigh County - MH	93 958	11-MHID-261	07/01/11 - 06/30/12	447
Carbon-Monroe Pike - Health Choices	93 778	N/A	07/01/10 - 06/30/12	171,105
Northampton County - ARRA funded	93 658	11-456	07/01/11 - 06/30/12	114,713
Pass-through Pennsylvania Department of Public Welfare/ Philadelphia Department of Public Health Office of Addiction Services Endow - A - Home	93 959	09-20077-03	07/01/11 - 06/30/12	61,335
Office of Supportive Housing Families in Transition	93 667	1220016	07/01/11 - 06/30/12	198,214

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, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
Pass-through Pennsylvania Department of Public Welfare/ Montgomery County - MH and D&A (Various)	93 959	N/A	07/01/11 - 06/30/12	554,487
Montgomery County - MH/MR (RSS/LMVTC)	93 667	N/A	07/01/11 - 06/30/12	10,537
Pass-through Philadelphia Office of Supportive Housing Woodstock Family Center	93 667	1220033	07/01/11 - 06/30/12	13,907
Pass-through Philadelphia Youth Network North E3 Center	93 558	97306/S144	04/05/11 - 09/30/11	24,836
North E3 Center	93 558	13000	07/01/11 - 06/30/12	796,669
E3 - Workready Summer Program	93.558	97657/S144	04/02/12 - 09/30/12	8,568
Pass-through Family Planning Council Family Practice and Counseling Network	93 217	123901	07/01/11 - 06/30/12	124,905
Family Practice and Counseling Network	93 994	123901	07/01/11 - 06/30/12	26,715
Family Practice and Counseling Network	93 667	123901	07/01/11 - 06/30/12	21,584
Family Practice and Counseling Network	93 283	123901	07/01/11 - 06/30/12	778
Family Practice and Counseling Network	93 974	113902	09/01/10 - 08/31/11	6,167
Family Practice and Counseling Network	93 974	123902	09/01/11 - 08/31/12	25,000
Family Practice and Counseling Network	93 297	126803	07/01/11 - 06/30/12	31,175
Family Practice and Counseling Network	93 217	126803	07/01/11 - 06/30/12	964
Family Practice and Counseling Network	93 297	TNW1268	02/01/12 - 09/30/12	15,000
Family Practice and Counseling Network	93 297	TNW1259	08/01/11 - 10/31/11	4,000
Family Practice and Counseling Network	93 297	N/A	11/01/11 - 06/30/12	12,350
Family Practice and Counseling Network	93 280	N/A	07/01/11 - 06/30/12	9,000

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, 2012

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<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
Pass-through Center for Disease Control and Prevention City of Philadelphia - Department of Public Health AIDS Activities Coordinating Office				
Family Practice and Counseling Network	93 940	1120318-01	01/01/11 - 12/31/11	33,750
Family Practice and Counseling Network	93 940	EI1012	09/30/10 - 09/29/11	16,875
Family Practice and Counseling Network	93 940	EI2012	09/30/11 - 12/29/11	16,875
Pass-through Health Federation of Philadelphia				
Family Practice and Counseling Network	93 914	N/A	03/01/12 - 02/28/13	35,947
Family Practice and Counseling Network	93 914	N/A	03/01/11 - 02/28/12	16,822
Pass-through PMHCC				
Healing Ajax - Veterans Services	93 243	100-1062	04/01/10 - 03/21/12	56,660
Pass-through State of Rhode Island				
Division of Developmental Disabilities	93 778	RH54940	01/01/11 - 12/31/11	872,775
Pass-through State of Missouri				
Department of Mental Health	93 778	MRER019908076	07/01/10 - 06/30/13	4,672,174
Pass-through State of Nebraska				
Division of Developmental Disabilities	93 778	N/A	07/01/10 - 08/30/11	119,721
Division of Developmental Disabilities	93 778	N/A	08/15/11 - 06/30/12	2,420,192
Total U S Department of Health and Human Services				40,544,201
<u>U S Department of Housing and Urban Development</u>				
Project Advantage	14.235	PA0068B3T001003	07/01/11 - 06/30/12	486,336
Crossroads	14 235	PA0206B3T091003	01/01/12 - 12/31/12	180,513
Crossroads	14 235	PA0205B3T090802	10/01/10 - 09/30/11	93,240

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, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
<u>U S Department of Housing and Urban Development (continued)</u>				
Crossroads	14 235	PA0206B3T090802	01/01/11 - 12/31/11	149,619
Crossroads	14 235	PA0449B3T090900	03/01/11 - 02/28/13	101,768
LVACT	14 235	PA0211B3T091003	07/01/11 - 06/30/12	166,363
SALT	14 235	PA0010B3T001003	07/01/11 - 06/30/12	218,222
Crossroads	14 235	PA0205B3T091003	10/01/11 - 09/30/12	168,416
Supportive Housing Program	14 235	PA0431B3T000900	07/01/11 - 06/30/13	53,666
Pass-through 1260 Housing Development Corporation				
Salt - Phila	14 235	PA0015B3T000802	10/01/10 - 09/30/11	91,896
Salt - Phila	14 235	PA0015B3T001104	10/01/11 - 09/30/12	292,522
Mainstream	14 235	PA0084B3T001104	03/01/12 - 02/28/13	60,557
Mainstream	14 235	PA0084B3T001003	03/01/11 - 02/28/12	148,336
Pass-through Chester Economic Development Authority				
CDBG -Chester Youthbuild	14 218	N/A	01/01/12 - 06/30/12	18,722
Pass-through Jefferson Parish Human Services Authority				
LA Pathways	14 235	LA007086H030801	04/01/12 - 03/31/13	85,771
Pathways Phase I	14 235	LA007086H030801	04/01/11 - 03/31/12	299,084
CDBG -LA Housing Support	14.218	307	07/01/11 - 06/30/12	1,365,061
Pass-through Louisiana - Jefferson Parish				
Project Reach	14 218	117700	08/01/11 - 09/30/12	30,859
New Orleans Womanspace	14 218	117794	01/01/12 - 12/31/12	45,562
New Orleans Womanspace	14 218	115826	01/01/11 - 12/31/11	52,916
Project Reach	14 218	115825	08/01/10 - 09/30/11	20,520
LA HPRP - ARRA funded	14 257	113400	11/01/09- 06/30/12	91,780

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, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
Pass-through Unity of Greater New Orleans				
LA Shelter Plus Care	14.238	LA0086C6H031003	07/01/11- 06/30/12	77,214
Project Reach	14.235	LA0063B6H030802	10/01/10 - 09/30/11	20,353
Project Reach	14 235	LA0063B6H031003	10/01/11 - 09/30/12	55,866
New Orleans Womanspace	14 235	LA0083B6H031003	02/01/11 - 01/31/12	325,991
New Orleans Womanspace	14.235	LA0066B6H031003	07/01/11- 06/30/12	12,017
New Orleans Womanspace	14.235	LA0083B6H031104	02/01/12 - 01/31/13	239,336
Pass-through Montgomery County Department of Housing and Community Development				
CDBG CHOC	14.218	B-10-03-212	10/01/10 - 04/30/12	77,965
Coordinated Outreach Center Shelter Operation	14 231	S-10-03-201	10/01/10 - 04/30/12	64,488
Pass-through Philadelphia Office of Supportive Housing Ridge Center	14 231	11-20013	07/01/11 - 06/30/12	584,615
Pass-through Philadelphia Office of Housing and Community Development				
CDBG - Families in Transition	14 218	1220096	07/01/11 - 06/30/12	81,693
HOME - Families in Transition	14 239	1220096	07/01/11 - 06/30/12	236,422
Pass-through Nonprofit Housing Development Corporation High Street	14 241	1220082	07/01/11 - 06/30/12	90,723
Pass-through Township of Lower Merion Lower Merion Vocational Training	14 218	B11-MC-42-0011	07/01/11 - 06/30/12	39,971
CDBG -LMCS	14 218	B11-MC-42-0011	07/01/11 - 06/30/12	2,182
 Total U S Department of Housing and Urban Development				 <u>6,130,565</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, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
<u>U S Department of Veterans Affairs</u>				
New Orleans Womanspace	64 024	VA 256-P-1001	08/01/10 - 09/30/11	22,050
New Orleans Womanspace	64 024	04-121-LA	07/01/11 - 06/30/12	48,443
New Orleans Womanspace	64 024	VA256-P_1001	10/01/11 - 09/30/12	44,250
Total U S Department of Veterans Affairs				114,743
<u>U S Department of Homeland Security</u>				
Pass-through United Way				
Emergency Food and Shelter Program				
CHOC	97 024	N/A	01/01/10 - 12/31/10	6,704
CHOC	97 024	N/A	01/01/11 - 03/31/12	85,000
Total U S Department of Homeland Security				91,704
<u>U S Department of Justice</u>				
Pass-through State of Delaware				
Delaware Department of Corrections	16 812	2010-CZ-BX-0029	09/01/11 - 8/31/12	210,960
Pass-through City of Philadelphia Prison System				
Partnership for Employment - ARRA funded	16 804	1020318	01/01/10 - 6/30/12	411,023
Pass-through Jefferson Parish				
LA Coroner	16 575	C11-7-018	10/01/11 - 09/30/12	5,167
LA Coroner	16 575	C10-7-020	10/01/10 - 09/30/11	1,500
Total U S Department of Justice				628,650

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, 2012**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
<u>U S Department of Education</u>				
Pass-through The School District of Philadelphia Stepping Stones	84 027	582/F12	09/01/11 - 06/30/12	215,998
Total U S Department of Education				215,998
Total Federal Financial Assistance				47,725,861

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, 2012

Summary of Federal Financial Assistance by CFDA

14 218	Community Development Block Grants	\$ 1,735,451
14 231	Emergency Shelter Grants Program	649,103
14 235	Supportive Housing Program	3,249,872
14 238	Shelter Plus Care	77,214
14 239	HOME Investment Partnerships Program	236,422
14 241	Housing Opportunities for Persons with AIDS	90,723
14 257	Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	91,780
16 575	Crime Victim Assistance	6,667
16 804	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program /Grants to Units of Local Government	411,023
16 812	Second Chance Act Prisoner Reentry Initiative	210,960
64 024	VA Homeless Providers Grant and Per Diem Program	114,743
84 027	Special Education_ Grants to States	215,998
93 217	Family Planning - Services	125,869
93 224	Community Health Centers	1,591,202
93 243	Substance Abuse and Mental Health Services_ Projects of Regional and National Significance	104,245
93 280	National Institutes of Health Loan Repayment Program for Clinical Researchers	9,000
93 283	The Affordable Care Act Centers for Disease Control and Prevention_ Investigations and Technical Assistance	778
93 297	Teenage Pregnancy Prevention Program	62,525
93 527	Affordable Care Act (ACA) Grants for New and Expanded Services under the HealthCenter Program	1,185,696
93 558	Temporary Assistance for Needy Families	830,073
93 658	Foster Care_ Title IV-E - ARRA Funded	114,713
93 667	Social Services Block Grant	337,964
93 778	Medical Assistance Program	35,387,716
93 914	HIV Emergency Relief Project Grants	52,769
93 940	HIV Prevention Activities_ Health Department Based	67,500
93 958	Block Grants for Community Mental Health Services	447
93 959	Block Grants for Prevention and Treatment of Substance Abuse	615,822
93 974	Family Planning_ Service Delivery Improvement Research Grants	31,167
93 994	Maternal and Child Health Services Block Grant to the States	26,715
97 024	Emergency Food and Shelter National Board Program	91,704
		<u>\$ 47,725,861</u>

RESOURCES FOR HUMAN DEVELOPMENT, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS
YEAR ENDED JUNE 30, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
State/County Financial Assistance				
<u>Connecticut</u>				
Department of Developmental Services				
CT - Day and Residential programs	N/A	11DDS0094RD	07/01/11 - 06/30/13	7,060,847
CT - Waiver Program	N/A	N/A	07/01/11 - 06/30/12	353,141
Total Connecticut				<u>7,413,988</u>
<u>Delaware</u>				
Department of Health and Social Services				
Choices, Mainstay	N/A	10965-06-01	07/01/11 - 06/30/12	2,103,401
Mainstay	N/A	11162-05-00	07/01/11 - 06/30/12	303,263
Brandywine Hills, Wilmington Now, & Passages	N/A	11181	07/01/11 - 06/30/12	2,829,432
Vocational Services	N/A	11207-06-00	07/01/11 - 06/30/12	219,850
Assertive Community Treatment - New Castle County	N/A	021294	05/01/12 - 06/30/12	80,582
Intensive Case Management Services - New Castle County	N/A	021274	05/01/12 - 06/30/12	63,226
Assertive Community Treatment - Kent County	N/A	021278	05/01/12 - 06/30/12	98,020
Intensive Case Management Services - Kent County	N/A	021277	05/01/12 - 06/30/12	65,880
Total Delaware				<u>5,763,654</u>
<u>Florida</u>				
Agency for Persons with Disabilities	N/A	N/A	07/01/10 - 06/30/13	5,844,210
Total Florida				<u>5,844,210</u>
<u>Louisiana</u>				
Pass-through Metropolitan Human Services District				
Mobile Crisis Services (MCS)	N/A	CFMS# 626219	07/01/11 - 06/30/12	1,159,909

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, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
<u>Louisiana (continued)</u>				
Pass-through Jefferson Parish Human Services Authority				
Family House LA -Residential	N/A	303	07/01/11 - 06/30/12	488,734
Family House LA -TANF	N/A	302	07/01/11 - 06/30/12	372,970
Access Housing Program	N/A	309	07/01/11 - 06/30/12	89,948
Project SAFE	N/A	304	07/01/11 - 06/30/12	113,553
Pathways Phase I	N/A	392 Pathways Phase I	04/01/12 - 03/31/13	24,192
Pathways Phase II	N/A	310	07/01/11 - 11/30/11	147,411
LA CARE	N/A	308	07/01/11 - 06/30/12	161,375
Jefferson Parish Human Services Authority	N/A	DHH 701201	07/01/11 - 06/30/12	13,789
Jefferson Parish Human Services Authority	N/A	LA 0070B6H031003	07/01/11 - 06/30/12	84,357
Jefferson Parish Human Services Authority	N/A	308	07/01/11 - 06/30/12	48,203
Jefferson Parish Human Services Authority - Local				
Mobile Crisis Services (MCS)	N/A	306	07/01/11 - 11/30/11	340,768
Total Louisiana				3,045,209
<u>Massachusetts</u>				
Department of Developmental Services				
Individual Support	N/A	116601600367DDS3798H	07/01/11 - 06/30/12	125,505
Outside the Lines	N/A	116601600368DDS3163H	07/01/11 - 06/30/12	375,364
Outside the Lines	N/A	1133380380335DDS3169H	07/01/11 - 06/30/12	52,335
Residential Services	N/A	116601600345DDS3153D	07/01/11 - 06/30/12	5,169,987
Urban Youth Collaborative	N/A	116601600364DDS3228C	07/01/11 - 06/30/12	25,141
Individual Support	N/A	116601601367DDS3780C	07/01/11 - 06/30/12	21,265
Individual Support	N/A	126601602367DDS3749H	07/01/11 - 06/30/12	20,296
Executive Office of Health and Human Services				
Salary Reserve	N/A	12SALRES254	07/01/11 - 06/30/12	33,968
Commission for the Blind				
Outside the Lines	N/A	7000CTMCB70002M03B01	07/01/11 - 06/30/12	7,927

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, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
<u>Massachusetts (continued)</u>				
Public Partnerships				
Outside the Lines	N/A	61237170000	11/01/11 - 06/30/12	14,855
Total Massachusetts				5,846,643
<u>Missouri</u>				
Developmental Disability Services of Jackson County				
EITAS	N/A	N/A	01/01/12 - 12/31/12	46,024
EITAS	N/A	N/A	01/01/12 - 12/31/12	1,869
Total Missouri				47,893
<u>Nebraska</u>				
Department of Health and Human Services				
Division of Developmental Disabilities	N/A	N/A	08/15/11 - 06/30/12	1,901,579
Division of Developmental Disabilities	N/A	N/A	05/01/11 - 09/30/11	38,000
Division of Developmental Disabilities	N/A	N/A	07/06/10 - 08/30/11	94,066
Division of Developmental Disabilities	N/A	N/A	09/01/11 - 06/30/12	107,048
Total Nebraska				2,140,693
<u>New Jersey</u>				
Department of Human Services				
Division of Mental Health Services -SALT	N/A	30415	07/01/11 - 06/30/12	4,024,724
Division of Addiction Services -Supportive Housing	N/A	12-623-ADA-0	07/01/11 - 06/30/12	871,000
Total New Jersey				4,895,724

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, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
<u>North Carolina</u>				
Wake County Human Services				
Wake County - Medicaid	N/A	N/A	07/01/11 - 06/30/12	711,157
Wake County - Non Medicaid	N/A	N/A	07/01/11 - 06/30/12	1,236,888
Durham County Mental Health, Development Disabilities, and Substance Abuse Authority				
Durham County - Program Funded	N/A	N/A	07/01/11 - 06/30/12	14,560
Durham County - Medicaid	N/A	N/A	07/01/11 - 06/30/12	185,089
Durham County - Non Medicaid	N/A	N/A	07/01/11 - 06/30/12	115,191
Total North Carolina				2,262,885
<u>Pennsylvania</u>				
Pennsylvania Department of Community & Economic Development				
New Beginnings - Healthy NewsWorks	N/A	C000050966	07/01/10 - 06/30/13	15,000
New Beginnings - Community Accountants	N/A	C000044242	07/01/08 - 06/30/13	25,000
New Beginnings - LEAPS	N/A	C000050965	07/01/10 - 06/30/13	25,000
				65,000
Pennsylvania Department of Health				
Family Practice and Counseling Network	N/A	4100054589	09/01/10 - 08/31/11	7,647
Pass-through Treatment Research Institute				
Family Practice Counseling Network	N/A	SAP# 4100055578	06/01/11 - 05/31/15	10,376
Pennsylvania Department of Public Welfare				
PA IDD	N/A	100001708-0506	07/01/11 - 6/30/12	21,801,601
Early Intervention	N/A	N/A	07/01/11 - 6/30/12	207,262
Childrens Trust Fund	N/A	SAP# 4100057442	11/01/11 - 10/31/14	30,000
				22,038,863

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, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
<u>Pennsylvania (continued)</u>				
Pass-through Family Planning Council Family Practice Counseling Network	N/A	123901	07/01/11 - 06/30/12	2,937
Pass-through PMHCC Access to Recovery	N/A	300-1593	10/01/11 - 06/30/12	7,845
Pass-through Philadelphia Office of Behavioral Health / Intellectual Disability Services				
Mental Health Base Unitary	N/A	09-20080-03	07/01/11 - 06/30/12	19,688,216
Intellectual Disability Services Base Unitary	N/A	09-20078-03	07/01/11 - 06/30/12	26,539
Early Intervention	N/A	09-20081-03	07/01/11 - 06/30/12	299,491
				-
				20,014,246
Pass-through Philadelphia Office of Supportive Housing Office of Supportive Housing	N/A	12-20033	07/01/11 - 06/30/12	97,348
Pass-through various counties				
Allegheny County - MH	N/A	128338	07/01/11 - 06/30/12	1,160,292
Carbon Monroe Pike - MH/MR	N/A	N/A	07/01/11 - 06/30/12	1,003,723
Delaware County - DHS (Compeer)	N/A	A18-11	07/01/11 - 06/30/12	49,515
Delaware County - DHS (Family House and Womanspace)	N/A	A 69-11	07/01/11 - 06/30/13	10,630
Lehigh County - MH	N/A	11-MHID-261	07/01/11 - 06/30/12	744,511
Monroe County -New Perspectives	N/A	N/A	07/01/11 - 06/30/12	9,457
Montgomery County - MH/MR (Compeer)	N/A	N/A	07/01/11 - 06/30/12	119,480
Montgomery County - MH/MR (RSS/LMVTC)	N/A	N/A	07/01/11 - 06/30/12	331,225
Montgomery County - MH/MR and D&A (Various)	N/A	N/A	07/01/11 - 06/30/12	7,019,321
Montgomery County - MH/MR and D&A (Various)	N/A	N/A	07/01/11 - 06/30/12	21,304
Northampton County	N/A	11-456	07/01/11 - 06/30/12	113,216
Northampton County Health Choices	N/A	12-822	01/01/12 - 06/30/12	181,624

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, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
<u>Pennsylvania (continued)</u>				
Northampton County - MH	N/A	2011-621	07/01/11 - 06/30/12	1,892,140
				<u>12,656,438</u>
Total Pennsylvania Department of Public Welfare				<u>54,817,677</u>
<u>Pennsylvania counties</u>				
Montgomery County Adult Probation & Parole Department	N/A	RFP-10-20	01/01/11 - 01/01/13	296,328
Montgomery County Correctional Facility	N/A	N/A	01/01/11 - 12/31/11	16,000
Montgomery County Adult Probation & Parole Department	N/A	N/A	01/01/11 - 12/31/12	130,736
Montgomery County Department of Behavioral Health	N/A	N/A	07/01/11 - 06/30/12	143,251
Montgomery County Department of Behavioral Health	N/A	N/A	07/01/11 - 06/30/12	9,484
Montgomery County Department of Housing & Community Development	N/A	A-10-14-214	10/01/10 - 9/30/12	30,401
Northampton County Department of Human Services	N/A	11-456	07/01/11 - 06/30/12	28,304
Northampton County -MH	N/A	2011-621	07/01/11 - 06/30/12	947
Delaware County Department of Human Services	N/A	A 18/11	07/01/11 - 06/30/12	10,869
Lehigh County Office of Mental Health	N/A	11-MHID-261	07/01/11 - 06/30/12	224
Lehigh County Office of Mental Health	N/A	10HC57	11/01/10 - 06/30/13	251,702
Lehigh County Office of Mental Health	N/A	11HC62	07/01/11 - 06/30/12	73,979
Montgomery County	N/A	N/A	01/01/12 - 12/31/12	16,000
Tioga County Department of Human Services	N/A	RHD12	04/23/12 - 06/30/12	14,958
Total Pennsylvania Counties				<u>1,023,183</u>
Total Pennsylvania				<u>55,923,883</u>
<u>Rhode Island</u>				
Division of Developmental Disabilities	N/A	RH54940	01/01/11 - 12/31/11	795,054
Total Rhode Island				<u>795,054</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, 2012

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
<u>Tennessee</u>				
Division of Intellectual Disabilities Services				
Nashville/Respite	N/A	10-279M	01/01/10 - 12/31/14	5,275,665
Memphis/Mainstay	N/A	10-277W	01/01/10 - 12/31/14	3,682,165
Nashville -Clinical Home Care	N/A	34401-00366	01/05/12 - 01/04/13	94,125
Nashville -Clinical Home Care	N/A	34401-00284	01/05/11 - 01/04/12	92,640
Community Alliance For the Homeless	NA	N/A	04/01/12 - 12/30/12	30,049
Total Tennessee				9,174,644
<u>Virginia</u>				
Department of Corrections	N/A	DOC-12-002R-RHD	11/01/11 - 10/31/12	2,150
Department of Corrections	N/A	DOC-08-014-RHD	10/01/10 -09/30/11	40,380
Department of Corrections	N/A	DOC-12-004-RHD	10/01/11 - 09/30/12	109,390
Various counties	N/A	N/A	07/01/11 - 06/30/12	27,065
Total Virginia				178,985
Total State / County Financial Assistance				103,333,465
<u>City Financial Assistance</u>				
Philadelphia Office of Supportive Housing				
Woodstock Family Center	N/A	12-20033	07/01/11 - 06/30/12	1,279,435
Ridge Avenue Shelter	N/A	11-20013	07/01/11 - 06/30/12	1,957,188
				3,236,623

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, 2012**

<u>Federal grantor/pass-through grantor/program title</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Grant Period</u>	<u>2012 Expenditures</u>
Philadelphia Department of Public Health				
Office of Mental Health/Mental Retardation -MH Base Unitary	N/A	09-20080-03	07/01/11 - 06/30/12	484,136
Office of Mental Health/Mental Retardation -MR Early Intervention	N/A	09-20081-03	07/01/11 - 06/30/12	33,277
				<hr/> 517,413
Total City Financial Assistance				<hr/> 3,754,036
Total Federal, State And City Financial Assistance				<hr/> \$ 154,813,362 <hr/>

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, 2012**

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, 2012**

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
<u>14 257</u>	<u>Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)</u>
<u>16 804</u>	<u>Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to Units of Local Government</u>
<u>93 224</u>	<u>Consolidated Health Centers</u>
<u>93 527</u>	<u>Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program</u>
<u>93 658</u>	<u>Foster Care Title IV-E</u>
<u>93 778</u>	<u>Medical Assistance Program</u>

Dollar threshold used to distinguish between Type A and Type B programs \$ 1,431,776

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, 2012**

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, 2012. 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, 2012.

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
December 31, 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, 2013 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 2013 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 Organization or on any other amounts contained within the June 30, 2013 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, reading "Shekman Marks Devor PC". The signature is written in a cursive, flowing style.

Philadelphia, PA
December 31, 2012

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

June 30, 2012

December 31, 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, 2012, 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, 2012

Reporting compliance

The Organization did not file its annual audit submission to the State of Louisiana by December 31, 2012. Per the State of Louisiana Revenue Statute 24:513, the Organization was required to file with the State by December 31, 2012. 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 that the documentation supporting the approval of bonus uploads was not maintained and as a result, we were unable to verify whether the bonuses uploaded and paid were identical to bonus uploads approved by the designated approver.

We recommended that the organization develop a process to retain the supporting documentation approving the bonus uploads and ensure that any changes made to submitted uploads are documented and approved by the designated approver.

Individual Funds Management

During our audit testing, we noted a need for a more structured listing of individuals for which RHD is representative payee or provides other fiscal support. In addition, within each program, documents required to be maintained are not consistently retained

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

- Maintain a listing of individuals for which RHD is representative payee or provides other fiscal support on a regular basis and update for new and discharged individuals including the date of entrance or discharge.
- Document their understanding of the government requirements as well as any applicable internal policies, for each program that has individual funds management responsibilities. This document should be reviewed by management and retained by the individual funds management department.
- Establish internal review processes to ensure these policies are being enforced and documents retained.

Journal entries

During our audit testing of general journal entries, we noted that each general journal entry is manually assigned an identifying number. We noticed gaps in the sequence of numbers and also data entry errors of the identifying numbers. The identifying numbers are used by 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. In addition, a number log should be established to ensure that a sequential order is maintained.

Credit Cards

During our audit testing, we noted that multiple credit card transactions were processed with only a memo to support the transaction as opposed to receipts or invoices, as required by RHD's internal policies. Auditor further noted that a few of these memos were not created before the related credit card transaction was processed, but upon the auditor's inquiries

We recommended that RHD enforce its policy that requires the credit card holder and their authorized supervisor are responsible to maintain support for all credit card transactions. We also recommend in the case where support is not maintained, a memo be provided contemporaneously with the credit card transaction processing.

State of Tennessee Accounts Payable Disbursements

During our compliance testing, we discovered two instances of transactions for Tennessee units being posted to incorrect units.

We recommend management reinforce training at the corporate and unit level and stress the importance of reviewing the general ledger monthly for accuracy. In addition, in order to eliminate human error, RHD should consider an IT application that automatically reads the necessary information and posts that information directly to the accounts payable module.

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,

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

Shechtman Marks Devor PC

Resources for Human Development, Inc (RHD) response to June 30, 2012 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 to meet a December 31 submission.

However, recognizing this challenge RHD reorganized its fiscal department to provide additional resources to the audit process. In February 2012 two additional staff roles were 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. After significant recruiting efforts the Accounting Manager started in December 2012. We expect to see the full impact of both positions for the 2013 audit with an expectation of completing the audit earlier.

We will also continue to 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: Director of Accounting and Audit

Payroll

We recognize the importance of maintaining documentation supporting the approval of bonuses. Bonus uploads are utilized to ease the processing of the bonus transactions. When it is determined that a program can provide bonuses, each employee of the program receives the same amount prorated based on their length of employment within the fiscal year. All program bonuses are reviewed and approved by the Unit Director and Budget Manager of the respective program. As an added control bonus upload spreadsheets are reviewed by the Budget Director to ensure consistency with established company guidelines. Bonus upload spreadsheets are then forwarded to Payroll for processing via an email. Bonuses are then processed by Payroll with any questions being forwarded to the Unit Director and Budget Manager for resolution. We understand the

need to maintain the documentation that supports the approval of these bonuses. We will establish a process that ensures the supporting documentation is maintained.

Position Title of Person Overseeing This Issue: Financial Operations Manager

Individual Funds Management

While we have made progress over the past year, we continue to evaluate this area to determine the tools needed to better coordinate the activities required.

Currently we are evaluating software applications that will enable us to obtain some consistency around the handling of funds in addition to maintaining a listing of individuals. Currently listings are maintained regionally, however we will continue to provide training for each regional office that has funds management responsibilities, including the use of suggested formats for data collection/maintenance/reporting regarding new and discharged individuals. In addition internal policies and procedures have been reviewed and enhanced and will be distributed to all programs that have funds management responsibilities. Our internal audit department has also been deployed to assist with documenting our understanding of the policies and procedures required by governmental agencies as well as providing oversight over the maintenance of the required documentation at the programs.

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

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. Accounting has begun to use a date stamp that automatically consecutively assigns the journal entry numbers in an attempt to eliminate duplicated or missed journal entry numbers.

We will continue to 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

Credit Cards

We will continue to provide training to all cardholders and administrators of the program to enforce our policy that requires the credit card holder and their authorized supervisor to maintain support for all credit card transactions and where support is not maintained, a memo be provided contemporaneously with the credit card transaction processing.

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

State of Tennessee Accounts Payable Disbursements

There were two transactions found to be posted to incorrect units by our auditors. The Organization understands the importance of recording activities to the correct units or cost centers. To that end the general ledger is reviewed by program and fiscal personnel to ensure activities are processed correctly. Journal entries are required when an item is processed incorrectly. There are numerous transactions processed to any one cost center. The Organization believes these are isolated instances.

We will continue to provide training to program and fiscal staff to ensure the general ledger is reviewed and adjusted accordingly. In addition we continue to assess ways to automate the distribution of accounts payable disbursements. The Organization is currently evaluating new financial software that will assist in this effort.

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