

**Exhibit B  
(Continued)**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Increase in net assets before cumulative effect of change in accounting principle	54,873	85,444	139,917
Cumulative effect on prior years of change in the method of accounting for contributions	<u>4,500</u>	<u>-</u>	<u>4,500</u>
<b>Increase in Net Assets</b>	<b>58,973</b>	<b>85,444</b>	<b>144,417</b>
<b>Net Assets</b>			
Beginning of year	<u>(103,629)</u>	<u>111,008</u>	<u>7,377</u>
End of year	<u>\$ (44,656)</u>	<u>\$ 196,450</u>	<u>\$ 151,794</u>

See notes to financial statements.

Table C

## STATEMENT OF FUNCTIONAL EXPENSES

## Planned Parenthood of Louisiana, Inc.

For the year ended June 30, 1997

	Clinical Services	Program Services (Education and Public Affairs)	Total	Supporting Services (Management and General)	Supporting Services (Fund- raising)	Total Expenses
Salaries and wages	\$ 187,797		\$ 187,797	\$ 93,884	\$ 28,253	\$ 309,934
Employee benefits	12,628		12,628	6,702	3,151	42,482
Advertising	280		280			280
Bank charges	3,079		3,079	5,765	171	9,244
Consultants	21,280	\$ 5,273	26,553	16,679	1,816	44,811
Depreciation	4,073	528	4,601	1,473	528	7,425
Insurance	12,269	36	12,305	864	168	13,233
Laboratory fees	12,613		12,613			12,613
Medical supplies	13,386		13,386			13,386
Miscellaneous	2,999		2,999	681	297	3,977
National Program Support - Planned Parenthood Federation of America			-	7,643		7,643
Office expenses	6,998	298	7,296	2,488	938	13,258
Postage and shipping	1,687	88	1,775	2,146	2,128	7,007
Printing and publications	1,273	884	2,157	821	3,994	8,572
Professional services				1,893		3,459
Rent	93,888	1,234	95,122	3,189		112,981
Supplies and materials	5,443	383	5,826	1,234	666	7,999
Special event expenses					1,886	3,866
Telephone expenses	10,196	1,214	11,410	2,219	1,441	15,330
Telecommunications	4,811	40	4,851	2,252	286	8,009
Travel, mileage and conferences	4,812	213	5,025	3,644	411	7,477
Utilities						
Total expenses	\$ 499,892	\$ 10,220	\$ 510,112	\$ 193,286	\$ 49,824	\$ 853,252

See notes to financial statements.

## STATEMENT OF CASH FLOWS

## Planned Parenthood of Louisiana, Inc.

For the year ended June 30, 1997

<b>Cash Flows From Operating Activities</b>	
Increase in net assets	\$ 144,417
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	7,425
Cumulative effect of adoption of new accounting principle	(1,540)
Changes in assets and liabilities:	
Decrease (increase) in operating assets:	
Grants and contracts receivable	38,992
Unconditional promises to give	(89,588)
Receivable from Medicaid	3,439
Other receivables	2,073
Increase (decrease) in operating liabilities:	
Accounts payable	(89,038)
Payroll taxes payable	48,271
Accrued salaries and vacation pay	(83,729)
Due to affiliated organizations	33,771
Other liabilities	(5,888)
Net cash provided by operating activities	42,850
<b>Cash Flows From Financing Activities</b>	
Payments on note payable	(2,249)
Net increase in cash	39,601
<b>Cash</b>	
Beginning of year	\$ 1,188
End of year	\$ 70,989
<b>Supplemental Disclosures Of Cash Flow Information</b>	
Cash paid during the year for interest	\$ 600

See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS****Planned Parenthood of Louisiana, Inc.**

June 30, 1997

**Note 1 - NATURE OF ACTIVITIES**

Planned Parenthood of Louisiana, Inc. (PFLA), provides health care services, counseling, and educational assistance to men and women in the New Orleans and Baton Rouge areas. PFLA reports to the national organization, Planned Parenthood Federation of America, which approves the geographic areas in which the Organization provides services.

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****a. Organization and Income Taxes**

PFLA is a nonprofit corporation organized under the laws of the State of Louisiana in 1983. It is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code, and qualifies as an organization that is not a private foundation as defined in Section 509(a) of the Code. It is also exempt from Louisiana income tax under the authority of R.S.47:123(5).

In 1991, PFLA established the Planned Parenthood of Louisiana Action Network, Inc. (PFLAN), a separate organization created under Internal Revenue Code Section 501(c)(4). This organization is allowed to incur expenditures to influence votes and support political candidates. PFLAN has neither received its tax exempt status under the Internal Revenue Code nor been activated; therefore, there was no activity in this organization for the year ended June 30, 1997.

**b. Basis of Accounting**

The financial statements of Planned Parenthood of Louisiana, Inc. are prepared on the accrual basis of accounting.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Use of Estimates

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

d. Concentration of Credit Risk

Planned Parenthood of Louisiana, Inc. operates two clinics. Health care services, counseling and educational assistance are provided to patients who reside primarily in the New Orleans and Baton Rouge areas.

e. Promises to Give

Contributions are recognized when the donor makes a promise to give that is, in substance, unconditional. Conditional promises to give are recognized when the conditions on which they depend are substantially met. For the year ended June 30, 1997, all promises to give were recognized as assets and revenues. All promises are deemed by management to be collectible.

f. Contributions and Revenue Recognition

Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions. Support that is restricted by a donor is reported as an increase in temporarily restricted net assets, depending on the nature of the restrictions. When a restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Clinical service fees represent the estimated net realizable amounts from patients, third party payors and others for services rendered.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**g. Allowance for Uncollectible Accounts**

Patients are expected to pay for services rendered at the time of the clinic visits. If a patient is unable to pay, a receivable is recorded. The clinic does not pursue collections of these receivables, and they are written off at the end of the fiscal year. The balance of patient receivables written off during the year ended June 30, 1997 was \$3,086.

**h. Third Party Contractual Adjustments**

PFLA records net realizable revenue from third party payors (Medicaid) at the time that clinical services are provided. No contractual adjustments are made unless the claim is denied.

**i. Property, Equipment and Improvements**

Property, equipment and leasehold improvements are recorded at cost. Depreciation is provided over the estimated useful life of each class of depreciable assets and is computed on the straight line method. Donated property is recorded at its fair market value at the date of donation.

**j. In-Kind Support**

PFLA records the value of donated legal services as support and professional services expense. The value of these services for the year ended June 30, 1997 was \$1,850.

**k. Unemployment Benefits**

In lieu of tax contributions, PFLA has elected under the Louisiana Employment Security Law to reimburse the State of Louisiana for benefits paid by the State and charged against the account of PFLA. PFLA recognizes this expense in the period for which the benefits are billed by the State.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. Allocated Expenses

The costs of providing the various programs and other activities are summarized in the statement of functional expenses. Certain expenses have been allocated among the programs and supporting services based on management's estimate of the costs involved.

m. Financial Statement Presentation

On July 1, 1996, FPLA adopted Statement of Financial Accounting Standards, (SFAS) No. 117, "Financial Statements of Not-For-Profit Organizations." Under SFAS No. 117, FPLA is required to report information regarding its financial position and activities accordingly to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, FPLA is required to present a statement of cash flows. This reclassification had no effect on the change in net assets for the year ended June 30, 1997.

FPLA classifies its resources into three separate classes of net assets as follows:

**Unrestricted Net Assets** - Receives net patient service revenues, grants and other revenues and expends funds for the general operation of its clinics.

**Temporarily Restricted Net Assets** - Receives grants and other revenues specifically authorized by the grantor or donor to be used for a certain purpose or to benefit a specific accounting period.

**Permanently Restricted Net Assets** - FPLA does not have any permanently restricted net assets.

Note 3 - RESTRICTIONS ON NET ASSETS

Temporarily restricted net assets are restricted by donors for specific purposes or designated for subsequent periods. Certain restrictions on cash and unconditional promises to give are for the acquisition of property and equipment and such restrictions are considered to expire when payment for the designated purpose is made.

**Note 3 - RESTRICTIONS ON NET ASSETS (Continued)**

Temporarily restricted net assets at June 30, 1997, are available for the following purposes or periods:

Property and equipment acquisitions	\$104,175
Contributions due for subsequent periods	<u>92,273</u>
Total temporarily restricted net assets	<u>\$196,448</u>

**Note 4 - UNCONDITIONAL PROMISES TO GIVE**

Unconditional promises to give consist of the following:

Unrestricted promises	\$ 8,300
Restricted for subsequent periods	92,273
Restricted for acquisition of property and equipment	<u>60,000</u>
Total	<u>\$160,573</u>

The unconditional promises to give are due as follows:

Year Ending <u>June 30,</u>	
1998	\$118,573
1999	30,000
2000	<u>20,000</u>
Totals	<u>\$168,573</u>



**Note 5 - PROPERTY, EQUIPMENT AND IMPROVEMENTS**

At June 30, 1997, the cost of property, equipment, and improvements was as follows:

Furniture and equipment	\$ 113,513
Leasehold improvements	<u>45,188</u>
	158,701
Less accumulated depreciation	<u>(146,889)</u>
Net property, equipment and improvements	\$ <u>12,412</u>

Depreciation expense for the year ended June 30, 1997 was \$7,425.

**Note 6 - NOTE PAYABLE**

PFLA is obligated on a note payable to First National Bank of Commerce, with a balance due at June 30, 1997 of \$3,253. The note is due on demand, or if so demand, in thirty-six monthly payments of \$213, including interest at a variable rate (bank prime plus 1%), which was 11% at June 30, 1997. Interest expense incurred on this note was \$469 for the year ended June 30, 1997.

**Note 7 - LEASE COMMITMENTS**

Planned Parenthood of Louisiana, Inc. leases its Magazine Street location under a noncancelable operating lease which expires on February 15, 2000. Future minimum lease payments are as follows:

Year Ending <u>June 30,</u>	
1998	\$22,526
1999	22,526
2000	<u>15,018</u>
Total	\$60,070

**Note 8 - RELATED PARTY TRANSACTIONS**

Planned Parenthood of Louisiana, Inc. is a member of and pays dues to the national organization, Planned Parenthood Federation of America. The balance due to Planned Parenthood Federation of America for past dues and other charges was \$19,997 at June 30, 1997.

PFLA entered into an agreement for management services from an affiliated organization, Planned Parenthood of Dallas and Northeast Texas, Inc. (PPDNETH). PFLA agreed to pay PPDNETH \$4,500 per month as a management fee and up to \$1,000 per month for travel expenses incurred through June 30, 1997, and \$5,000 per month as a management fee from July 1997 to January 1998. Either party may terminate the contract without cause upon giving thirty days written notice. Actual payments made to PPDNETH amounted to \$5,500 with a payable balance of \$16,550 at June 30, 1997.

PFLA owed various other planned parenthood affiliated organizations \$1,420 at June 30, 1997.

**Note 9 - LEGACY**

PFLA is a named beneficiary in the Estate of Sharon Rockford. Ms. Rockford passed away in January 1997. The estimated value of the legacy was \$92,275 at June 30, 1997. This amount was recorded as an unconditional promise to give and is included in temporarily restricted net assets at June 30, 1997 (Note 2).

**Note 10 - CHANGE IN THE METHOD OF ACCOUNTING FOR SUPPORT**

Effective July 1, 1996, PFLA adopted Statement of Financial Accounting Standards (SFAS) No. 116, "Accounting for Contributions Received and Contributions Made." PFLA previously recorded some of its contributions as unearned revenue until the funds were either expended for restricted purposes or recognized through the expiration of time restrictions. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. As permitted by SFAS No. 116, PFLA recognized the \$4,500 cumulative effect of this change in its statement of activities for the year ended June 30, 1997. If this statement had been applied retroactively, the increase in net assets for the year ended June 30, 1997 would have been \$139,917.



Ernst & Young

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors,  
Planned Parenthood of Louisiana, Inc.,  
New Orleans, Louisiana.

We have audited the consolidated financial statements of Planned Parenthood of Louisiana, Inc. as of and for the year ended June 30, 1997, and have issued our report thereon dated October 22, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether Planned Parenthood of Louisiana, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of 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 that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Planned Parenthood of Louisiana, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that

might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Directors, management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*Burgess Bennett, L.L.C.*

Certified Public Accountants

New Orleans, La.,  
October 23, 1997.



**Bousquet Bennett**

December 17, 1997

To the Board of Directors  
Planned Parenthood of Louisiana, Inc.  
New Orleans, Louisiana

Ladies and Gentlemen:

We have audited the financial statements of Planned Parenthood of Louisiana, Inc. for the year ended June 30, 1997 and have issued our report thereon dated October 23, 1997. Professional standards require that we provide you with the following information related to our audit.

**Our Responsibility under Generally Accepted Auditing Standards and Government Audit Standards**

Our audit was conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States which requires that we plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by us.

As required, a separate letter has been issued on compliance and the internal controls over financial reporting.

As part of our audit, we considered the internal controls over financial reporting of Planned Parenthood of Louisiana, Inc. (PPLA). Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls.

**Significant Accounting Policies**

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Planned Parenthood of Louisiana, Inc. are described in notes to the financial statements.

To the Board of Directors  
Planned Parenthood of Louisiana, Inc.  
December 13, 1997  
Page 2

Effective July 1, 1996, PPLA adopted Statement of Financial Accounting Standards No. 116 "Accounting for Contributions Received" and No. 117 "Financial Statements of Not-for-Profit Organizations." SFAS No. 116 requires contributions to be recorded as support when a donor makes an unconditional promise to give. SFAS No. 117 requires organizations to report information about its activities and financial position according to three classes of net assets - unrestricted, temporarily restricted and permanently restricted. No other new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by PPLA during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

#### Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from management's current judgments.

Management's estimate of the collectibility of accounts receivable and the allowance for doubtful accounts is based on past history and aging of the receivables. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

#### Significant Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. Various anticipated general ledger corrections and year end adjustments were made, and the effect of these adjustments is not deemed material to the financial statements taken as a whole.

We proposed, and PPLA recorded, several audit adjustments. The details are as follows:

To the Board of Directors  
Planned Parenthood of Louisiana, Inc.  
December 17, 1987  
Page 3

Increase  
in Net Assets for the  
Year Ended June 30, 1987

Adjustments:

1) Cumulative effect adjustment of the change in the method of accounting for support	\$ 4,380
2) Recording unconditional promises to give from Estate of Sharon Rochford	92,275
3) Reduction in accrued salaries and vacation pay	13,719
4) Recording depreciation expense	(7,425)
5) Other	—45,158
Total adjustments	97,911

Increase in net assets:

Unaudited per internal financial statements	—86,368
Audited financial statements	\$284,437

**Disagreements with Management:**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

To the Board of Directors  
Planned Parenthood of Louisiana, Inc.  
December 13, 1997  
Page 4

#### **Consultations with Other Independent Accountants**

To the best of our knowledge, management has not consulted with or obtained opinions from other independent accountants during the past year that are subject to the requirements of Statement on Auditing Standards No. 80.

#### **Difficulties Encountered in Performing the Audit**

There were no difficulties encountered in performing the audit. Management was very cooperative and gave us responsive assistance on all matters we brought to their attention.

During our audit we noted the following items which we believe are deserving of your attention:

#### **Medical Supplies Inventory**

At June 30, 1997, PPLA had an inventory of medical supplies with a value of approximately \$18,000 which was not recorded as an asset. The net effect of this error is an understatement of PPLA's assets and an overstatement of expenses. We recommend that this asset be recorded during fiscal year 1998. If monthly purchases of additional supplies approximate the actual usage, then re-adjustment would be required until year end.

#### **Payroll Records**

We noted that Payroll Records are filed on shelves and are subject to unauthorized examination. Due to the sensitive nature of payroll information, we recommend that all such records be maintained in a locked file cabinet.

#### **Capitalization Policy**

A formalized capitalization policy for purchases of property, equipment and improvements should be established. We recommend that any item costing \$500 or more with a useful life of five years or more that is clearly not a repair and maintenance expenditure be capitalized as an asset and depreciated.



To the Board of Directors  
Planned Parenthood of Louisiana, Inc.  
December 17, 1987  
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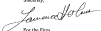
### Petty Cash

The actual petty cash on hand at June 30, 1987 was \$155, and the general ledger account had a balance of \$170. We recommend that PPLA adjust the general ledger account to the actual balance, and that the petty cash be accounted for on an imprest system whereby a fixed amount is maintained either in petty cash or paid receipts. Petty cash should be reimbursed periodically for the exact amount of the paid receipts in the petty cash box.

Please call if you'd like to discuss any of these matters further, or if anything else comes to your attention. We hope that PPLA has another successful year for fiscal June 1988 and look forward to working with you in the future.

This information is intended solely for the use of the Finance Committee, Board of Directors, management of Planned Parenthood of Louisiana, Inc. and the Legislative Auditor of the State of Louisiana. This report is a matter of public record and its distribution is not limited.

Sincerely,



For the Firm.

LJDCP

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*Financial Report*

*Planned Parenthood of Louisiana, Inc.*

*June 30, 1997*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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 06/27/97

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June 30, 1997

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Georgene Messers

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors,  
Planned Parenthood of Louisiana, Inc.,  
New Orleans, Louisiana.

We have audited the accompanying statement of financial position of Planned Parenthood of Louisiana, Inc. as of June 30, 1997, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presented. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Planned Parenthood of Louisiana, Inc. as of June 30, 1997, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

As discussed in Notes 2(m) and 10 to the financial statements, on July 1, 1996, Planned Parenthood of Louisiana, Inc. changed its method of accounting for support and its method of reporting and financial statement presentation.

In accordance with Government Auditing Standards, we have also issued a report dated October 22, 1997 on our consideration of the Organization's internal control over financial reporting and on its compliance with laws and regulations.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants

New Orleans, La.,  
October 22, 1997.

**STATEMENT OF FINANCIAL POSITION**

**Planned Parenthood of Louisiana, Inc.**

June 30, 1997

**ASSETS**

Cash	\$ 70,000
Grants and contracts receivable	9,200
Unconditional promises to give	158,575
Receivable from Medicaid	1,707
Property, equipment and improvements, net of accumulated depreciation	12,617
<b>Total assets</b>	<b>\$ 292,948</b>

**LIABILITIES AND NET ASSETS**

**Liabilities**

Accounts payable	\$ 33,052
Payroll taxes payable	1,730
Accrued salaries and vacation pay	23,172
Due to affiliated organizations	31,587
Notes payable	1,233
<b>Total liabilities</b>	<b>100,154</b>

**Net Assets**

Unrestricted	144,654
Temporarily restricted	186,450
<b>Total net assets</b>	<b>191,794</b>
<b>Total liabilities and net assets</b>	<b>\$ 292,948</b>

See notes to financial statements.

## STATEMENT OF ACTIVITIES

## Planned Parenthood of Louisiana, Inc.

For the year ended June 30, 1997

	Unrestricted	Temporarily Restricted	Total
<b>Revenues and Support</b>			
Contributions	\$ 270,750	\$ 95,450	\$ 367,200
Clinical service fees and reimbursements	247,299		247,299
Contract fees for services -			
Family Planning Program	50,049		50,049
Government grants:			
HIV/AIDS Services Program	18,244		18,244
Great Expectations	1,524		1,524
OPHSTO Program	38,303		38,303
Interest income	440		440
Miscellaneous income	1,605		1,605
 Total revenues and support	 734,218	 95,450	 830,668
<b>Net Assets Released From Restrictions</b>			
Program restrictions satisfied by payments	11,066	(11,066)	-
 Total revenues, support and net assets released from restrictions	 743,225	 83,604	 830,669
<b>Expenses</b>			
Program services:			
Clinical services	499,803		499,803
Education and public affairs	10,330		10,330
Management and general	131,786		131,786
Fundraising	48,834		48,834
 Total expenses	 690,753		 690,753