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**ST. JAMES INFIRMARY**  
**(A California Non-Profit Organization)**  
**FINANCIAL STATEMENTS**  
**AND**  
**INDEPENDENT ACCOUNTANT'S REVIEW REPORT**  
**JULY 31, 2018**

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**ST. JAMES INFIRMARY**

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
St. James Infirmary  
San Francisco.

We have reviewed the accompanying statement of financial position of St. James Infirmary (a nonprofit organization), as of July 31, 2018, and the related statements of activities and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we did not become aware of any material modifications that should be made to such information.

**Patel & Associates, LLP**  
**Certified Public Accountants**

*Patel & Associates, LLP*

**Oakland, California**  
November 21, 2018

**ST. JAMES INFIRMARY**  
**STATEMENT OF FINANCIAL POSTION**  
**JULY 31, 2018**

	2018
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 95,401
Grant receivable	159,569
Other assets	1,466
Total current assets	256,436
Non-current assets:	
Fixed assets, net	59,060
Total assets	315,496
<b>LIABILITIES AND NET ASSETS</b>	
Current liabilities:	
Account payable	26,720
Payroll tax liabilities	13,607
Total liabilities	40,327
Net assets:	
Unrestricted	114,243
Temporarily restricted (Note 6)	160,926
Total net assets	275,169
Total liabilities and net assets	\$ 315,496

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

**ST. JAMES INFIRMARY**  
**STATEMENT OF ACTIVITES**  
**FOR THE YEAR ENDED JULY 31, 2018**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>SUPPORT AND REVENUE</b>			
Contributions and grants	\$ 292,056	\$ 708,783	\$ 1,000,839
Fundraising income	150	-	150
Other income	16,468	-	16,468
Net assets released from restrictions (Note 6)	<u>713,377</u>	<u>(713,377)</u>	<u>-</u>
Total support and revenue	<u>1,022,051</u>	<u>(4,594)</u>	<u>1,017,457</u>
<b>EXPENSES</b>			
Program services	757,242	-	757,242
Support services	<u>375,045</u>	<u>-</u>	<u>375,045</u>
Total expenses	<u>1,132,287</u>	<u>-</u>	<u>1,132,287</u>
Change in net assets	(110,236)	(4,594)	(114,830)
Net assets, beginning of year	<u>224,479</u>	<u>165,520</u>	<u>389,999</u>
Net assets, end of year	<u>\$ 114,243</u>	<u>\$ 160,926</u>	<u>\$ 275,169</u>

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

**ST. JAMES INFIRMARY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JULY 31, 2018**

<b>Cash flows from operating activities:</b>	<u>2018</u>
Change in net assets:	\$ (114,830)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	12,160
Decrease (increase) in:	
Grant receivables	66,285
Increase (decrease) in:	
Accounts payable	(7,512)
Payroll liabilities	<u>6,085</u>
Net cash flow from operating activities	<u>(37,812)</u>
<b>Cash flows from investing activities:</b>	
Purchase of Furniture and equipment	<u>(39,752)</u>
Net cash flow from investing activities	<u>(39,752)</u>
Change in cash and cash equivalents	(77,564)
Cash and cash equivalent, beginning of year	<u>172,965</u>
Cash and cash equivalent, ending of year	<u><u>\$ 95,401</u></u>

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

**ST. JAMES INFIRMARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2018**

**NOTE 1: NATURE OF ACTIVITIES**

St. James Infirmary was formed on May 6<sup>th</sup>, 1999 as a Nonprofit Organization located in San Francisco, California, USA. St. James Infirmary is a peer-based Occupational Safety & Health Care Clinic including but not limited to Mental Health and Hygiene Care Clinic for sex workers in honour of Margo St. James, the founder of C.O.Y.O.T.E (Call Off Your Old Tired Ethics).

St. James Infirmary works closely and regularly with the City of County of San Francisco's Department of Public Health (SFDPH). This extensive and long tenure collaboration shares common philosophies that have linked to also share services, resources, and expertise for the benefit of all sex workers.

St. James Infirmary derives support for its programs and services from Grants, Contracts, and Contributions awarded by the City and County of San Francisco's Department of Public Health (SFDPH), Comprehensive Behavioural Health Services (CBHS), private Foundations and Corporations, and personal Individuals.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

St. James Infirmary prepares its financial statements in accordance with generally accepted accounting principles, which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

**Financial Statement Presentation**

St. James Infirmary reflects its activities into the following classes of net assets:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of St. James Infirmary and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by St. James Infirmary. Generally, the donors of these assets permit St. James Infirmary to use all or part of the income earned on any related investments for general or specific purposes.

St. James Infirmary had no permanently restricted net assets as of July 31, 2018.

**Support and Revenue**

Government contract revenue is funded primarily by the City and County of San Francisco including the Departments of Public Health, The Status of Women, Violence Against Women and San Francisco AIDS Foundation. St. James Infirmary recognizes revenues from grants and contracts when earned.



**ST. JAMES INFIRMARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2018**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-(CONT'D)**

**Contributions**

Contributions, including unconditional promises to give, are recognized as revenue in the period received. Conditional promises to give are not recognized until they become unconditional; that is when the conditions on which they depend are substantially met and funds are received. Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenue of the temporarily restricted net asset class, and a reclassification to unrestricted net assets is made to reflect the expiration of such restrictions. Contributions of assets other than cash are recorded at their estimated fair value.

**Fixed Assets and Facilities**

Fixed assets purchased by St. James Infirmary are recorded at cost when the purchase exceeds \$500. Donations of fixed assets are recorded at their estimated fair value. Depreciation is provided on a straight-line basis over the estimated useful lives of the respective assets, ranging from three to seven years.

**Cash and Cash Equivalents**

For the purposes of the statement of cash flows St. James Infirmary considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Tax Exempt Status**

St. James Infirmary is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and 23701 (d) of the State of California Code. St. James Infirmary files the necessary informational returns.

St. James Infirmary has adopted the accounting guidance related to uncertain tax positions, and has evaluated its tax positions and believes that all of the positions taken by St. James Infirmary in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. St. James Infirmary's returns for years ended July 31, 2018, 2017 and 2016 are subject to examination by federal and state taxing authorities generally for three years after they are filed.

**Use of Estimates**

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

**NOTE 3: CONCENTRATION OF CREDIT RISK**

St. James Infirmary has concentrated its credit risk for cash by maintaining deposit at bank located within the same geographic region. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. As of July 31, 2018, there were no uninsured balances.

**ST. JAMES INFIRMARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2018**

**NOTE 4: CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of \$200 of cash in hand and \$95,201 of cash in checking account with local bank as of July 31, 2018.

**NOTE 5: FIXED ASSETS**

Fixed assets as of July 31, 2018 consist of the following:

Furniture, fixtures and equipments	\$ 135,571
Less: Accumulated depreciation	<u>(76,511)</u>
Furniture, fixtures and equipments, net	<u>\$ 59,060</u>

Depreciation expense amounted to \$12,160 for the year ended July 31, 2018.

**NOTE 6: TEMPORARILY RESTRICTED NET ASSETS**

The details of the temporarily restricted net assets balances and the change thereto as of and for the year ended July 31, 2018 are as follows:

	<u>Beginning of Year</u>	<u>Awarded During the Year</u>	<u>Released From Restrictions</u>	<u>End of Year</u>
CBHS Comprehensive Behavioural Health Services	\$ -	\$ 317,111	\$ 238,387	\$ 78,724
VAW Violence Against Women	-	70,076	54,045	16,031
San Francisco AIDS Foundation	78,741	163,300	201,853	40,188
Levi Strauss Foundation	73,586	-	73,586	-
San Francisco AIDS Foundation/CDC	<u>13,193</u>	<u>158,296</u>	<u>145,506</u>	<u>25,983</u>
	<u>\$ 165,520</u>	<u>\$ 708,783</u>	<u>\$ 713,377</u>	<u>\$ 160,926</u>

**ST. JAMES INFIRMARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2018**

**NOTE 7: FUNCTIONAL EXPENSES**

The allocation of expenses per their functional and natural presentation is set out as follows:

	<u>Primary Medical Care</u>	<u>HIV/STI Counseling &amp; Testing</u>	<u>Total Program Services</u>	<u>Management &amp; General</u>	<u>Total Support Services</u>	<u>Total Functional Expenses</u>
Payroll	\$ 459,307	\$ 114,246	\$ 573,553	\$ 130,350	\$ 130,350	\$ 703,903
Payroll Taxes	44,697	7,648	52,345	11,675	11,675	64,020
Sponsorship Fees	-	8,817	8,817	250	250	9,067
Licenses and Taxes	1,558	-	1,558	6,071	6,071	7,629
Advertising	-	11,947	11,947	8,043	8,043	19,990
Telephone	171	-	171	8,520	8,520	8,691
Clinic Expenses	4,132	4,691	8,823	13,884	13,884	22,707
Meals/Entertainment	-	2,362	2,362	18,727	18,727	21,089
Travel and Entertainment	-	3,769	3,769	9,791	9,791	13,560
Insurance/Workers' Compensation	-	-	-	4,143	4,143	4,143
Jainitorial Expenses	-	-	-	6,809	6,809	6,809
Dues & Subscriptions	-	-	-	5,692	5,692	5,692
Computer Expenses	-	-	-	3,581	3,581	3,581
Conference Fees & Staff Training	-	10,000	10,000	500	500	10,500
Office Expense & Supplies	102	660	762	22,128	22,128	22,890
Program Expense	-	1,854	1,854	3,020	3,020	4,874
Utilities	-	-	-	11,583	11,583	11,583
Professional Fees	52,496	5,000	57,496	27,501	27,501	84,997
Depreciation	6,987	3,560	10,547	1,613	1,613	12,160
Bank Service Charges	-	-	-	682	682	682
Insurance/General Liability	-	9,853	9,853	15,387	15,387	25,240
Rent	-	-	-	43,363	43,363	43,363
Fundraiser Expense	-	-	-	12,513	12,513	12,513
Miscellaneous Expenses	<u>16</u>	<u>3,369</u>	<u>3,385</u>	<u>9,219</u>	<u>9,219</u>	<u>12,604</u>
	<u>\$ 569,466</u>	<u>\$ 187,776</u>	<u>\$ 757,242</u>	<u>\$ 375,045</u>	<u>\$ 375,045</u>	<u>\$ 1,132,287</u>

**ST. JAMES INFIRMARY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JULY 31, 2018**

**NOTE 8: CONTINGENCIES**

St. James Infirmary has received funds from the City and sources for specific purposes that are subject to review and audit by the grantor agencies. Management does not anticipate any material questioned costs for the contracts and grants administered.

**NOTE 9: EVALUATION OF SUBSEQUENT EVENTS**

The management of St. James Infirmary have reviewed the results of operations for the period of time from its year end July 31, 2018 through November 21, 2018, the date the financial statements were available to be issued and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

**ST. JAMES INFIRMARY**  
**STATEMENT OF REVENUE AND EXPENSES BY FUNDING SOURCE**  
**FOR THE YEAR ENDED JULY 31, 2018**

	<u>Blue Shield of California</u>	<u>CDC</u>	<u>BHS Mental Health (CBHS)</u>	<u>BHS Substance Abuse (CBHS)</u>	<u>CCSF Formerly SF DPH</u>
<b>Income</b>					
Contributions and grants	\$ 21,000	\$ 165,388	\$ 122,786	\$ 161,718	\$ 4,000
Fundraising	-	-	-	-	-
Income for Taja's Coalition	-	-	-	-	-
Other Income	-	-	-	-	-
<b>Total Income</b>	<u>21,000</u>	<u>165,388</u>	<u>122,786</u>	<u>161,718</u>	<u>4,000</u>
<b>Expense</b>					
Advertising	-	-	-	-	-
Bank Service Charges	-	-	-	-	-
Books and Publications	-	-	-	-	-
Business Gifts	-	-	-	-	-
Clinic Expenses	-	-	-	39	-
Computer Expense	-	-	-	-	-
Depreciation Expense	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-
Fundraiser	-	-	-	-	-
Insurance/Directors & Officers	-	-	-	-	-
Insurance/General Liability	-	-	-	-	-
Insurance/Workers' Compensation	-	-	-	-	-
Janitorial Expense	-	-	-	-	-
Licenses and Taxes	-	-	-	-	1,558
Meals/Entertainment	-	-	-	-	-
Office Expense & Supplies	-	22	16	24	-
Payroll	13,463	121,615	52,560	93,084	70
Payroll Exp Fringe Benefit	-	-	-	-	-
Payroll Taxes/Federal	1,023	9,165	3,977	7,061	5
Payroll Taxes/State	143	2,868	960	2,362	4
Postage and Delivery	-	-	-	-	-
Printing and Reproduction	-	-	-	-	-
Professional Fees	-	-	22,500	-	14,998
Program Expense	-	-	-	-	-
Rent	-	-	-	-	-
Repairs	-	-	-	-	-
Sponsorship Fees	-	-	-	-	-
Telephone	-	-	-	-	171
Travel and Entertainment	-	-	-	-	-
Staff Training	-	-	-	-	-
Utilities	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
<b>Total Expense</b>	<u>14,629</u>	<u>133,670</u>	<u>80,013</u>	<u>102,570</u>	<u>16,806</u>
<b>Net Income</b>	<u>\$ 6,371</u>	<u>\$ 31,718</u>	<u>\$ 42,773</u>	<u>\$ 59,148</u>	<u>\$ (12,806)</u>

**ST. JAMES INFIRMARY**  
**STATEMENT OF REVENUE AND EXPENSES BY FUNDING SOURCE**  
**FOR THE YEAR ENDED JULY 31, 2018**

	<u>Commission on the status Women</u>	<u>D-SINE Programmed by Sam Formo</u>	<u>Elton John AIDS Fund Foundation</u>	<u>General Operating</u>
<b>Income</b>				
Contributions and grants	\$ 90,720	\$ 4,000	\$ -	\$ 159,632
Fundraising	-	-	-	150
Income for Taja's Coalition	-	-	-	-
Other Income	-	-	-	10,398
<b>Total Income</b>	<u>90,720</u>	<u>4,000</u>	<u>-</u>	<u>170,180</u>
<b>Expense</b>				
Advertising	-	-	-	4,203
Bank Service Charges	-	-	-	682
Books and Publications	-	-	-	-
Business Gifts	-	-	-	18
Clinic Expenses	-	-	-	13,884
Computer Expense	-	-	-	3,581
Depreciation Expense	-	-	-	12,160
Dues and Subscriptions	-	-	-	5,692
Fundraiser	-	-	-	12,513
Insurance/Directors & Officers	-	-	-	3,155
Insurance/General Liability	-	-	-	12,232
Insurance/Workers' Compensation	-	-	-	4,143
Janitorial Expense	-	-	-	6,809
Licenses and Taxes	-	-	-	6,071
Meals/Entertainment	-	-	-	18,727
Office Expense & Supplies	11	-	10	22,128
Payroll	69,844	-	15,462	129,803
Payroll Exp Fringe Benefit	-	-	-	-
Payroll Taxes/Federal	5,312	-	1,171	8,471
Payroll Taxes/State	1,304	-	153	3,204
Postage and Delivery	-	-	-	823
Printing and Reproduction	-	-	-	292
Professional Fees	-	-	-	27,382
Program Expense	-	-	-	3,020
Rent	-	-	-	43,363
Repairs	-	-	-	-
Sponsorship Fees	-	-	-	250
Telephone	-	-	-	8,520
Travel and Entertainment	-	-	-	9,791
Staff Training	6	-	-	34
Utilities	-	-	-	11,583
Miscellaneous Expense	-	-	-	4,853
<b>Total Expense</b>	<u>76,477</u>	<u>-</u>	<u>16,796</u>	<u>377,387</u>
<b>Net Income</b>	<u>\$ 14,243</u>	<u>\$ 4,000</u>	<u>\$ (16,796)</u>	<u>\$ (207,207)</u>

**ST. JAMES INFIRMARY**  
**STATEMENT OF REVENUE AND EXPENSES BY FUNDING SOURCE**  
**FOR THE YEAR ENDED JULY 31, 2018**

	<u>Grass Roots Gay Rights Foundation</u>	<u>Bad Date List (COSW aka DOSW (VAW))</u>	<u>Horizons Foundation</u>	<u>Levi Strauss Foundation</u>	<u>Medical Billing Stateof CA bill</u>
<b>Income</b>					
Contributions and grants	\$ 27,225	\$ 5,920	\$ -	\$ 35,000	\$ (73,185)
Fundraising	-	-	-	-	-
Income for Taja's Coalition	-	-	-	-	-
Other Income	-	-	-	-	-
<b>Total Income</b>	<u>27,225</u>	<u>5,920</u>	<u>-</u>	<u>35,000</u>	<u>(73,185)</u>
<b>Expense</b>					
Advertising	-	-	-	-	-
Bank Service Charges	-	-	-	-	-
Books and Publications	-	-	-	-	-
Business Gifts	-	-	-	-	-
Clinic Expenses	-	-	-	-	-
Computer Expense	-	-	-	-	-
Depreciation Expense	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-
Fundraiser	-	-	-	-	-
Insurance/Directors & Officers	-	-	-	-	-
Insurance/General Liability	9,854	-	-	-	-
Insurance/Workers' Compensation	-	-	-	-	-
Janitorial Expense	-	-	-	-	-
Licenses and Taxes	-	-	-	-	-
Meals/Entertainment	-	-	-	-	-
Office Expense & Supplies	-	-	-	-	-
Payroll	24,763	192	-	21,406	9,221
Payroll Exp Fringe Benefit	-	-	-	-	-
Payroll Taxes/Federal	-	15	-	1,617	705
Payroll Taxes/State	-	12	-	220	411
Postage and Delivery	-	-	-	-	-
Printing and Reproduction	-	-	-	-	-
Professional Fees	-	-	-	-	-
Program Expense	854	-	-	-	-
Rent	-	-	-	-	-
Repairs	-	-	-	-	-
Sponsorship Fees	-	-	1,000	-	-
Telephone	-	-	-	-	-
Travel and Entertainment	950	-	-	-	-
Staff Training	-	-	-	-	-
Utilities	-	-	-	-	-
Miscellaneous Expense	-	1,720	-	-	-
<b>Total Expense</b>	<u>36,421</u>	<u>1,939</u>	<u>1,000</u>	<u>23,243</u>	<u>10,337</u>
<b>Net Income</b>	<u>\$ (9,196)</u>	<u>\$ 3,981</u>	<u>\$ (1,000)</u>	<u>\$ 11,757</u>	<u>\$ (83,522)</u>

**ST. JAMES INFIRMARY**  
**STATEMENT OF REVENUE AND EXPENSES BY FUNDING SOURCE**  
**FOR THE YEAR ENDED JULY 31, 2018**

	<u>SF Aids Foundation SAP Cat8</u>	<u>SF Aids Foundation HIV Test Cat1</u>	<u>Syringe A Fund</u>	<u>Taja's Coalition</u>	<u>TSFF SFF SF Foundation</u>
<b>Income</b>					
Contributions and grants	\$ 120,083	\$ 36,124	\$ -	\$ -	\$ -
Fundraising	-	-	-	-	-
Income for Taja's Coalition	-	-	-	70,427	-
Other Income	-	-	-	6,071	-
<b>Total Income</b>	<u>120,083</u>	<u>36,124</u>	<u>-</u>	<u>76,498</u>	<u>-</u>
<b>Expense</b>					
Advertising	-	-	-	11,947	-
Bank Service Charges	-	-	-	-	-
Books and Publications	-	-	-	-	-
Business Gifts	-	-	-	357	-
Clinic Expenses	-	4,093	-	4,677	-
Computer Expense	-	-	-	-	-
Depreciation Expense	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-
Fundraiser	-	-	-	-	-
Insurance/Directors & Officers	-	-	-	-	-
Insurance/General Liability	-	-	-	-	-
Insurance/Workers' Compensation	-	-	-	-	-
Janitorial Expense	-	-	-	-	-
Licenses and Taxes	-	-	-	-	-
Meals/Entertainment	-	-	-	2,362	-
Office Expense & Supplies	13	17	-	650	-
Payroll	60,807	37,675	775	48,326	4,289
Payroll Exp Fringe Benefit	-	-	-	-	-
Payroll Taxes/Federal	4,634	2,864	59	3,688	323
Payroll Taxes/State	1,421	393	-	434	41
Postage and Delivery	-	-	-	693	-
Printing and Reproduction	-	-	-	819	-
Professional Fees	-	14,998	-	5,000	-
Program Expense	-	-	-	1,000	-
Rent	-	-	-	-	-
Repairs	-	-	-	-	-
Sponsorship Fees	-	-	-	7,817	-
Telephone	-	-	-	-	-
Travel and Entertainment	-	-	-	2,819	-
Staff Training	10	-	-	-	-
Utilities	-	-	-	-	-
Miscellaneous Expense	-	-	-	(12,002)	-
<b>Total Expense</b>	<u>66,885</u>	<u>60,040</u>	<u>834</u>	<u>78,587</u>	<u>4,653</u>
<b>Net Income</b>	<u>\$ 53,198</u>	<u>\$ (23,916)</u>	<u>\$ (834)</u>	<u>\$ (2,089)</u>	<u>\$ (4,653)</u>



**ST. JAMES INFIRMARY**  
**STATEMENT OF REVENUE AND EXPENSES BY FUNDING SOURCE**  
**FOR THE YEAR ENDED JULY 31, 2018**

	<b>Wrap Around RP EJAF SJI TGIJP</b>	<b>TOTAL</b>
	<u>          </u>	<u>          </u>
<b>Income</b>		
Contributions and grants	\$ 50,000	\$ 930,411
Fundraising	-	150
Income for Taja's Coalition	-	70,427
Other Income	<u>-</u>	<u>16,469</u>
<b>Total Income</b>	<u>50,000</u>	<u>1,017,457</u>
<b>Expense</b>		
Advertising	-	16,150
Bank Service Charges	-	682
Books and Publications	-	-
Business Gifts	-	375
Clinic Expenses	-	22,693
Computer Expense	-	3,581
Depreciation Expense	-	12,160
Dues and Subscriptions	-	5,692
Fundraiser	-	12,513
Insurance/Directors & Officers	-	3,155
Insurance/General Liability	-	22,086
Insurance/Workers' Compensation	-	4,143
Janitorial Expense	-	6,809
Licenses and Taxes	-	7,629
Meals/Entertainment	-	21,089
Office Expense & Supplies	-	22,891
Payroll	-	703,355
Payroll Exp Fringe Benefit	-	-
Payroll Taxes/Federal	-	50,090
Payroll Taxes/State	-	13,930
Postage and Delivery	-	1,516
Printing and Reproduction	-	1,111
Professional Fees	-	84,878
Program Expense	-	4,874
Rent	-	43,363
Repairs	-	-
Sponsorship Fees	-	9,067
Telephone	-	8,691
Travel and Entertainment	-	13,560
Staff Training	-	50
Utilities	-	11,583
Miscellaneous Expense	<u>30,000</u>	<u>24,571</u>
<b>Total Expense</b>	<u>30,000</u>	<u>1,132,287</u>
<b>Net Income</b>	<u>\$ 20,000</u>	<u>\$ (114,830)</u>