

ST. JAMES INFIRMARY

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

**AS OF AND FOR THE ELEVEN MONTHS
ENDED JUNE 30, 2019**



ST. JAMES INFIRMARY
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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

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

Report on the Financial Statements

We have reviewed the accompanying financial statements of St. James Infirmary (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the eleven months' period then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the 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 this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

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 American Institute of Certified Public Accountants. 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 accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Supplementary Information

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.

Harshwal & Company LLP

Oakland, California
April 05, 2021

BASIC FINANCIAL STATEMENTS

ST. JAMES INFIRMARY
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

ASSETS

Cash and cash equivalents	\$ 154,687
Grant receivable	90,586
Other assets	1,466
Fixed assets, net	<u>29,031</u>
Total assets	<u>275,770</u>

LIABILITIES AND NET ASSETS

Liabilities

Account payable and accrued liabilities	1,200
Payroll tax liabilities	56,241
Credit card liabilities	74,723
Loans payable	<u>25,955</u>
Total liabilities	<u>158,119</u>

Net assets

With donor restrictions	1,116,926
Without donor restrictions	<u>(999,275)</u>
Total net assets	<u>117,651</u>
Total liabilities and net assets	<u><u>\$ 275,770</u></u>

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

ST. JAMES INFIRMARY
STATEMENT OF ACTIVITIES
FOR THE ELEVEN MONTHS ENDED JUNE 30, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE			
Contributions and grants	\$ 107,005	\$ 1,011,223	\$ 1,118,228
Other income	1,614,360	-	1,614,360
Net assets released from restriction	<u>55,223</u>	<u>(55,223)</u>	<u>-</u>
Total support and revenue	<u>1,776,588</u>	<u>956,000</u>	<u>2,732,588</u>
EXPENSES			
Program services	2,369,645	-	2,369,645
Support services	<u>492,630</u>	<u>-</u>	<u>492,630</u>
Total expenses	<u>2,862,275</u>	<u>-</u>	<u>2,862,275</u>
Change in net assets	(1,085,687)	956,000	(129,687)
Net assets, beginning of year	114,243	160,926	275,169
<i>Restatements</i>	<u>(27,831)</u>	<u>-</u>	<u>(27,831)</u>
<i>Net assets, beginning of year restated</i>	<u>86,412</u>	<u>160,926</u>	<u>247,338</u>
Net assets, end of year	<u>\$ (999,275)</u>	<u>\$ 1,116,926</u>	<u>\$ 117,651</u>

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

ST. JAMES INFIRMARY
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE ELEVEN MONTHS ENDED JUNE 30, 2019

	Program services			Support services		Total Functional Expenses
	Primary Medical Care	HIV/STI Counseling & Testing	Total Program Services	Management & General	Total Support Services	
Payroll	\$ 986,876	\$ 183,277	\$ 1,170,153	\$ 239,670	\$ 239,670	\$ 1,409,823
Payroll taxes	116,894	21,709	138,603	28,389	28,389	166,992
Printing	19,115	3,550	22,665	4,642	4,642	27,307
Licenses and taxes	2,490	462	2,952	605	605	3,557
Accounting fees	1,358	252	1,610	330	330	1,940
Advertising	13,136	2,440	15,576	3,190	3,190	18,766
Bad debts	1,050	195	1,245	255	255	1,500
Telephone	4,386	815	5,201	1,065	1,065	6,266
Clinic expenses	88,311	16,401	104,712	21,447	21,447	126,159
Meals and entertainment	43,420	8,064	51,484	10,545	10,545	62,029
Travel and entertainment	53,462	9,929	63,391	12,984	12,984	76,375
Insurance/worker's compensation	87,287	16,210	103,497	21,198	21,198	124,695
Janitorial expenses	220	41	261	53	53	314
Dues & subscriptions	5,100	947	6,047	1,239	1,239	7,286
Computer expenses	24,990	4,641	29,631	6,069	6,069	35,700
Conference fees & staff training	9,036	1,678	10,714	2,194	2,194	12,908
Contract services	120,337	22,348	142,685	29,225	29,225	171,910
Office expense & supplies	15,089	2,802	17,891	3,666	3,666	21,557
Loading	48,360	8,981	57,341	11,745	11,745	69,086
Professional fees	121,136	22,497	143,633	29,419	29,419	173,052
Depreciation	-	-	-	7,278	7,278	7,278
Bank service charges	330	61	391	80	80	471
Insurance/general liability	29,303	5,442	34,745	7,116	7,116	41,861
Rent	72,766	13,514	86,280	17,672	17,672	103,952
Fundraiser expense	51,952	9,648	61,600	12,617	12,617	74,217
Miscellaneous expenses	82,091	15,246	97,337	19,937	19,937	117,274
Total expenses	<u>\$ 1,998,495</u>	<u>\$ 371,150</u>	<u>\$ 2,369,645</u>	<u>\$ 492,630</u>	<u>\$ 492,630</u>	<u>\$ 2,862,275</u>

The accompanying notes are an integral part of these financial statements

ST. JAMES INFIRMARY
STATEMENT OF CASH FLOWS
FOR THE ELEVEN MONTHS ENDED JUNE 30, 2019

Cash flows from operating activities	
Change in net assets	\$ (129,687)
Adjustments to reconcile change in net assets provided (used) by operating activities:	
Depreciation expense	7,278
Noncash items adjustments in operating net assets	(2,460)
(Increase) decrease in current assets:	
Grant receivables	68,983
Increase (decrease) in current liabilities:	
Accounts payable and accrued liabilities	(25,520)
Payroll tax liabilities	42,634
Credit card liabilities	<u>74,723</u>
<i>Net cash flows provided (used) by operating activities</i>	<u>35,951</u>
Cash flows from investing activities	
Purchase of fixed assets	<u>(2,620)</u>
<i>Net cash flows provided (used) by investing activities</i>	<u>(2,620)</u>
Cash Flows from financing activities	
Proceeds from loan	55,000
Repayment of loan	<u>(29,045)</u>
<i>Net cash flows provided (used) by financing activities</i>	<u>25,955</u>
Net Increase/decrease in cash and cash equivalents	59,286
Cash and cash equivalent, beginning of the year	<u>95,401</u>
Cash and cash equivalent, ending of the year	<u><u>\$ 154,687</u></u>
 <i>Supplemental information</i>	
Interest paid during eleven months ended June 30, 2019	<u><u>\$ 438</u></u>

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

ST. JAMES INFIRMARY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - GENERAL INFORMATION

St. James Infirmary (the "Organization") was formed on May 6th, 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 honor 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 - PROGRAMS

The Organization has the following various services and programs:

Primary Care - The following is a list of Primary Care Services. Health maintenance screening (physical exams, blood pressure, cholesterol, weight). Evaluation and treatment of acute and chronic medical conditions such as asthma, skin conditions, respiratory infections, abdominal pain, high blood pressure, high cholesterol, anemia, etc. Reproductive healthcare for all genders, Gynecological and Urological Care.

Testing: confidential HIV/STI/TB/Hepatitis Testing & STI Treatments), Pap smears, Breast exams, referrals for ultrasound and mammograms, colposcopies, Testicular exam, Prostate exam, Contraceptive counseling and prescriptions for all genders, free birth control, emergency contraception, IUDs & Depo-Provera, Wound & Abscess Care and Hepatitis A & B Immunizations. Influenza vaccinations.

HIV & Sexually Transmitted Infections (STI) Counseling & Testing - Certified Test Peer Counselors provide:

- Confidential HIV/STI counseling and testing
- HIV Rapid Testing with same-day results (on Tuesdays only),
- RNA HIV testing (available all clinic days),
- Disclosure counseling,
- Risk reduction counseling,
- Referrals for on-site STI treatment and community resources

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under this method, revenues are recorded when rights to receive are earned, and expenses are recorded when obligations to pay are incurred. The Organization has changed its chart of accounts and accounting process during the year, due to which there has been some changes in presentation of statements and disclosures of financial statements as of and for the eleven months ended June 30, 2019.

ST. JAMES INFIRMARY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

B. Financial Statement Presentation

The financial statements of the Organization have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the "Guide"). (ASC) 958-205 was effective January 1, 2018. Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors. Also, contributions that are restricted by the donor are reported as increases in Without Donor Restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. Assets restricted solely through the actions of the board are reported as net assets without donor restrictions, board designated.

Net assets with Donor Restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

C. Public 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. The Organization recognizes revenues from grants and contracts when earned.

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 donor 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.

E. Fixed Assets and Facilities

Fixed assets purchased by the Organization 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.

ST. JAMES INFIRMARY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

F. 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.

G. 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.

The Organization 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 the Organization in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Organization's returns for years ended June 30, 2019 and July 31, 2018 are subject to examination by federal and state taxing authorities generally for three years after they are filed.

H. 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.

I. Functional Allocations of Expenses

Directly identifiable expenses are charged to program and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of headcount, or other relevant bases as per the allocation policy of the Organization. General and administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

J. New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities. The update addressed the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

New accounting standards not adopted as of June 30, 2019 are as follows:

In February 2016, FASB issued ASU 2016-02: Leases (Topic 842), which will impact recognition of leased assets and leased liabilities. The guidance will be effective for the Organization in the year ending June 30, 2020.

In March 2017, FASB issued ASU 2017-07: Compensation - Retirement Benefits (Topic 715), which will impact the presentation of periodic pension cost and net periodic postretirement benefit cost. This guidance will be effective for the Organization in the year ending June 30, 2020.

The Organization is currently in the process of evaluating the impact of adoption of these recently issued accounting standards on its financial statements.

ST. JAMES INFIRMARY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONT'D

K. Eleven months' period Financial Statements

The Organization decided to change its fiscal year to twelve months ending on June 30, of a respective calendar year, since the other California's nonprofit organizations widely follow this fiscal year. Due to the change in fiscal year, the financial statements presented as of June 30, 2019 are for the eleven months' period ended from the prior fiscal year ended on July 31, 2018.

NOTE 4 - CASH AND CASH EQUIVALENTS

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 June 30, 2019, there were no uninsured balances. At June 30, 2019 cash and cash equivalents consisted of the following:

Bank of America - Checking	\$ 151,801
Bank of America - Savings	103
Paypal	<u>2,783</u>
Total	<u><u>\$ 154,687</u></u>

NOTE 5 - FIXED ASSETS

The detail of fixed assets as of June 30, 2019 was as follows:

Furniture, fixtures and equipment	\$ 41,156
Less: Accumulated depreciation	<u>(12,125)</u>
Fixed assets, net	<u><u>\$ 29,031</u></u>

Depreciation expense for the eleven months' period ended June 30, 2019 was \$7,278.

NOTE 6 - DONOR RESTRICTED NET ASSETS

The detail for the donor restricted net assets balances and changes thereto as of and for the eleven months' period ended June 30, 2019 was as follows:

	<u>Beginning of</u> <u>Year</u>	<u>Awarded</u> <u>During the</u> <u>Year</u>	<u>Released</u> <u>From</u> <u>Restriction</u>	<u>End of Year</u>
CBHS Comprehensive Behavioural Health Services	\$ 78,724	\$ 878,919	\$ (14,487)	\$ 943,156
VAW Violence Against Women	16,031	-	(16,031)	-
San Francisco AIDS Foundation	40,188	50,865	(24,705)	66,348
San Francisco AIDS Foundation/CDC	<u>25,983</u>	<u>81,439</u>	<u>-</u>	<u>107,422</u>
	<u><u>\$ 160,926</u></u>	<u><u>\$ 1,011,223</u></u>	<u><u>\$ (55,223)</u></u>	<u><u>\$ 1,116,926</u></u>

ST. JAMES INFIRMARY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 7 - LOANS PAYABLE

The Organization received a short-term loan for \$50,000 on November 01, 2018, from Horizon Foundation, a California Foundation, to further its charitable mission. This loan is unsecured and will be repayable in twelve consecutive monthly payments of \$4,211.94, payable on the first day of each month starting from December 15, 2018. The annual rate of interest on the loan is 2.0%, calculated based on a 365-day year. Total amount payable as of June 30, 2019 was \$20,955.00, which will be fully paid during the next fiscal year. Also, the Organization has a short-term credit of \$5,000 from American Express.

NOTE 8 - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

The following represents the Organization's financial assets as of June 30, 2019:

Financial assets at year end:	
Cash and cash equivalents	\$ 154,687
Grant receivable	<u>90,586</u>
Financial assets available to meet general expenditures within one year	<u>\$ 245,273</u>

The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition, as part of its liquidity management, the Organization generally held excess cash in savings or money market accounts until it is required for operational use.

NOTE 9 - CONTINGENCIES

The Organization 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 10 - SUBSEQUENT EVENTS

In February 2020, the World Health Organization declared the outbreak of the novel coronavirus (COVID-19) as a "Public Health Emergency of International Concern," which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets.

The COVID-19 pandemic is complex and rapidly evolving. At this point, we cannot reasonably estimate the duration and severity of this pandemic, which could have a material adverse impact on our business, results of operations, and financial position.

NOTE 11 - PRIOR PERIOD ADJUSTMENTS

During the eleven months' period ended June 30, 2019, the Organization reconciled and corrected its net assets by adjusting capital assets, net of accumulated depreciation, accounts payable, payroll liabilities, and grant receivables for correct balances, total adjustment on net assets was \$27,831.

SUPPLEMENTARY INFORMATION

ST. JAMES INFIRMARY
STATEMENT OF REVENUES AND EXPENSES BY FUNDING SOURCE
FOR THE ELEVEN MONTHS ENDED JUNE 30, 2019

	<u>Gilead HIV Prevention</u>	<u>Gilead Gala</u>	<u>CCSF</u>	<u>Kaiser Permanente</u>
Support and revenue				
Contribution and grant	\$ -	\$ -	\$ 878,920	\$ -
Other income	<u>20,000</u>	<u>10,000</u>	<u>-</u>	<u>5,000</u>
Total support and revenue	<u>20,000</u>	<u>10,000</u>	<u>878,920</u>	<u>5,000</u>
Expenses				
Payroll	-	-	-	-
Payroll taxes	-	-	-	-
Printing	-	-	-	-
Licenses and taxes	-	-	-	-
Accounting fees	-	-	-	-
Advertising	-	-	-	-
Bad debts	-	-	-	-
Telephone	-	-	-	-
Clinic expenses	-	-	-	-
Meals and entertainment	-	-	-	-
Travel and entertainment	-	-	-	-
Insurance/worker's compensation	-	-	-	-
Janitorial expenses	-	-	-	-
Dues & subscriptions	-	-	-	-
Computer expenses	-	-	-	-
Conference fees & staff training	-	-	-	-
Contract services	-	-	-	-
Office expense & supplies	-	-	-	-
Loading	-	-	-	-
Professional fees	-	-	-	-
Depreciation	-	-	-	-
Bank service charges	-	-	-	-
Insurance/general liability	-	-	-	-
Rent	-	-	-	-
Fundraiser expense	-	-	-	-
Miscellaneous expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income	<u>\$ 20,000</u>	<u>\$ 10,000</u>	<u>\$ 878,920</u>	<u>\$ 5,000</u>

ST. JAMES INFIRMARY
STATEMENT OF REVENUES AND EXPENSES BY FUNDING SOURCE
FOR THE ELEVEN MONTHS ENDED JUNE 30, 2019

	<u>San Francisco Public Health Foundation</u>	<u>Department on the Status of Women</u>	<u>Elton John AIDS Fund Foundati</u>	<u>Unclassified General Funds</u>
Support and revenue				
Contribution and grant	\$ 81,439	\$ -	\$ -	\$ 107,005
Other income	<u>25,000</u>	<u>132,774</u>	<u>30,000</u>	<u>1,023,310</u>
Total support and revenue	<u>106,439</u>	<u>132,774</u>	<u>30,000</u>	<u>1,130,315</u>
Expenses				
Payroll	-	-	-	1,409,823
Payroll taxes	-	-	-	166,992
Printing	-	-	-	27,307
Licenses and taxes	-	-	-	3,557
Accounting fees	-	-	-	1,940
Advertising	-	-	-	18,766
Bad debts	-	-	-	1,500
Telephone	-	-	-	6,266
Clinic expenses	-	-	-	126,159
Meals and entertainment	-	-	-	62,029
Travel and entertainment	-	-	-	76,375
Insurance/worker's compensation	-	-	-	124,695
Janitorial expenses	-	-	-	314
Dues & subscriptions	-	-	-	7,286
Computer expenses	-	-	-	35,700
Conference fees & staff training	-	-	-	12,908
Contract services	-	-	-	171,910
Office expense & supplies	-	-	-	21,557
Loading	-	-	-	69,086
Professional fees	-	-	-	173,052
Depreciation	-	-	-	7,278
Bank service charges	-	-	-	471
Insurance/general liability	-	-	-	41,861
Rent	-	-	-	103,952
Fundraiser expense	-	-	-	74,217
Miscellaneous expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,274</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,862,275</u>
Net Income	<u>\$ 106,439</u>	<u>\$ 132,774</u>	<u>\$ 30,000</u>	<u>\$ (1,731,960)</u>

ST. JAMES INFIRMARY
STATEMENT OF REVENUES AND EXPENSES BY FUNDING SOURCE
FOR THE ELEVEN MONTHS ENDED JUNE 30, 2019

	Grass Roots Gay Rights Foundati	Levi Strauss Foundation	SF Aids Foundation AL	ACLU
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Support and revenue				
Contribution and grant	\$ -	\$ -	\$ 50,865	\$ -
Other income	<u>30,000</u>	<u>75,000</u>	<u>158,300</u>	<u>7,980</u>
Total support and revenue	<u>30,000</u>	<u>75,000</u>	<u>209,165</u>	<u>7,980</u>
Expenses				
Payroll	-	-	-	-
Payroll taxes	-	-	-	-
Printing	-	-	-	-
Licenses and taxes	-	-	-	-
Accounting fees	-	-	-	-
Advertising	-	-	-	-
Bad debts	-	-	-	-
Telephone	-	-	-	-
Clinic expenses	-	-	-	-
Meals and entertainment	-	-	-	-
Travel and entertainment	-	-	-	-
Insurance/worker's compensation	-	-	-	-
Janitorial expenses	-	-	-	-
Dues & subscriptions	-	-	-	-
Computer expenses	-	-	-	-
Conference fees & staff training	-	-	-	-
Contract services	-	-	-	-
Office expense & supplies	-	-	-	-
Loading	-	-	-	-
Professional fees	-	-	-	-
Depreciation	-	-	-	-
Bank service charges	-	-	-	-
Insurance/general liability	-	-	-	-
Rent	-	-	-	-
Fundraiser expense	-	-	-	-
Miscellaneous expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income	<u>\$ 30,000</u>	<u>\$ 75,000</u>	<u>\$ 209,165</u>	<u>\$ 7,980</u>

ST. JAMES INFIRMARY
STATEMENT OF REVENUES AND EXPENSES BY FUNDING SOURCE
FOR THE ELEVEN MONTHS ENDED JUNE 30, 2019

	<u>Network for Good</u>	<u>Greater Giving</u>	<u>TOTAL</u>
Support and revenue			
Contribution and grant	\$ -	\$ -	\$ 1,118,229
Other income	<u>58,810</u>	<u>38,185</u>	<u>1,614,359</u>
Total support and revenue	<u>58,810</u>	<u>38,185</u>	<u>2,732,588</u>
Expenses			
Payroll	-	-	1,409,823
Payroll taxes	-	-	166,992
Printing	-	-	27,307
Licenses and taxes	-	-	3,557
Accounting fees	-	-	1,940
Advertising	-	-	18,766
Bad debts	-	-	1,500
Telephone	-	-	6,266
Clinic expenses	-	-	126,159
Meals and entertainment	-	-	62,029
Travel and entertainment	-	-	76,375
Insurance/worker's compensation	-	-	124,695
Janitorial expenses	-	-	314
Dues & subscriptions	-	-	7,286
Computer expenses	-	-	35,700
Conference fees & staff training	-	-	12,908
Contract services	-	-	171,910
Office expense & supplies	-	-	21,557
Loading	-	-	69,086
Professional fees	-	-	173,052
Depreciation	-	-	7,278
Bank service charges	-	-	471
Insurance/general liability	-	-	41,861
Rent	-	-	103,952
Fundraiser expense	-	-	74,217
Miscellaneous expenses	<u>-</u>	<u>-</u>	<u>117,274</u>
Total expenses	<u>-</u>	<u>-</u>	<u>2,862,275</u>
Net Income	<u>\$ 58,810</u>	<u>\$ 38,185</u>	<u>\$ (129,687)</u>