

REGIONAL HOUSING LEGAL SERVICES

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEARS ENDED JUNE 30, 2008 AND 2007

**REGIONAL HOUSING LEGAL SERVICES
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Regional Housing Legal Services
Glenside, Pennsylvania

We have audited the accompanying statements of financial position of Regional Housing Legal Services (a nonprofit organization) as of June 30, 2008 and 2007, and the related statements of activities, functional expenses and cash flows for the years 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 audits.

We conducted our audits in accordance with U.S. generally accepted auditing standards. 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 presentation. We believe that our audits provide 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 Regional Housing Legal Services as of June 30, 2008 and 2007, and the changes in its net assets and its cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

LarsonAllen LLP

Blue Bell, Pennsylvania
October 22, 2008



(1)
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**REGIONAL HOUSING LEGAL SERVICES
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2008 AND 2007**

	2008	2007
ASSETS		
Cash and Cash Equivalents	\$ 537,210	\$ 214,242
Accounts Receivable:		
IOLTA	-	311,234
Department of Community and Economic Development	150,000	-
Pennsylvania Legal Aid Network	95,336	91,728
Other Receivables	7,457	12,608
Promises to Give	270,924	138,304
Prepaid Expenses	65,575	52,325
Property and Equipment	9,375	15,151
	\$ 1,135,877	\$ 835,592
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 20,740	\$ 61,015
Total Liabilities	20,740	61,015
NET ASSETS		
Unrestricted	597,408	566,014
Temporarily Restricted	517,729	208,563
Total Net Assets	1,115,137	774,577
	\$ 1,135,877	\$ 835,592

See accompanying Notes to Financial Statements.

**REGIONAL HOUSING LEGAL SERVICES
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2008 AND 2007**

2008

	Unrestricted		Temporarily Restricted		Total
	Housing and Community Development	PULP	Housing and Community Development	PULP	
REVENUE, GAINS AND OTHER SUPPORT					
Contracts and Grants	\$ 980,505	\$ 286,301	\$ 332,619	\$ 64,385	\$ 1,663,810
Contributions	485,588	-	-	-	485,588
Interest Income	12,225	-	-	-	12,225
Other Revenue	8,865	-	-	-	8,865
Subtotal	<u>1,487,183</u>	<u>286,301</u>	<u>332,619</u>	<u>64,385</u>	<u>2,170,488</u>
NET ASSETS RELEASED FROM RESTRICTIONS					
Total Revenue, Gains and Support	1,572,221	289,101	247,581	61,585	2,170,488
EXPENSES					
Program Services	1,344,547	242,057	-	-	1,586,604
Management and General	163,054	47,145	-	-	210,199
Fundraising	32,821	304	-	-	33,125
Total Expenses	<u>1,540,422</u>	<u>289,506</u>	<u>-</u>	<u>-</u>	<u>1,829,928</u>
CHANGE IN NET ASSETS	31,799	(405)	247,581	61,585	340,560
BOARD TRANSFER OF NET ASSETS	(2,883)	2,883	-	-	-
Net Assets - Beginning of Year	568,492	(2,478)	194,838	13,725	774,577
NET ASSETS - END OF YEAR	<u>\$ 597,408</u>	<u>\$ 0</u>	<u>\$ 442,419</u>	<u>\$ 75,310</u>	<u>\$ 1,115,137</u>

See accompanying Notes to Financial Statements.

**REGIONAL HOUSING LEGAL SERVICES
STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2008 AND 2007**

2007

	Unrestricted		Temporarily Restricted			Total
	Housing and Community Development	PULP	Total	Housing and Community Development	PULP	
REVENUE, GAINS AND OTHER SUPPORT						
Contracts and Grants	\$ 633,886	\$ 263,561	\$ 897,447	\$ 171,958	\$ 13,725	\$ 1,083,130
Contributions	482,853	-	482,853	-	-	482,853
Interest Income	18,488	-	18,488	-	-	18,488
Other Revenue	5,322	-	5,322	-	-	5,322
Subtotal	1,140,549	263,561	1,404,110	171,958	13,725	1,589,793
	359,368	-	359,368	(359,368)	-	-
NET ASSETS RELEASED FROM RESTRICTIONS						
Total Revenue, Gains and Support	1,499,917	263,561	1,763,478	(187,410)	13,725	1,589,793
EXPENSES						
Program Services	1,316,992	239,437	1,556,429	-	-	1,556,429
Management and General	99,987	24,529	124,516	-	-	124,516
Fundraising	56,336	-	56,336	-	-	56,336
Total Expenses	1,473,315	263,966	1,737,281	-	-	1,737,281
CHANGE IN NET ASSETS						
Net Assets - Beginning of Year	26,602	(405)	26,197	(187,410)	13,725	(147,488)
	541,890	(2,073)	539,817	382,248	-	922,065
NET ASSETS - END OF YEAR	\$ 568,492	\$ (2,478)	\$ 566,014	\$ 194,838	\$ 13,725	\$ 774,577

See accompanying Notes to Financial Statements.

**REGIONAL HOUSING LEGAL SERVICES
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED JUNE 30, 2008 AND 2007**

	2008				
	Program Services				Total
	Housing and Community Development	PULP	Management and General	Fundraising	
EXPENSES					
Salaries	\$ 801,104	\$ 169,452	\$ 131,979	\$ 19,980	\$ 1,122,515
Fringe Benefits	269,321	46,151	40,485	6,669	362,626
Consultants and Contractors	134,120	8,285	14,398	5,839	162,642
Travel	17,301	3,641	2,669	1	23,612
Space Costs	65,911	4,268	8,674	-	78,853
Consumable Supplies	14,181	773	1,837	346	17,137
Equipment-Related Expense	4,129	2,233	-	-	6,362
Other	33,677	6,849	9,589	290	50,405
Total Expenses Before Depreciation	<u>1,339,744</u>	<u>241,652</u>	<u>209,631</u>	<u>33,125</u>	<u>1,824,152</u>
Depreciation and Amortization	4,803	405	568	-	5,776
Total Expenses	<u>\$ 1,344,547</u>	<u>\$ 242,057</u>	<u>\$ 210,199</u>	<u>\$ 33,125</u>	<u>\$ 1,829,928</u>

	2007				
	Program Services				Total
	Housing and Community Development	PULP	Management and General	Fundraising	
EXPENSES					
Salaries	\$ 665,296	\$ 168,628	\$ 84,984	\$ 34,743	\$ 953,651
Fringe Benefits	272,160	42,598	13,390	13,597	341,745
Consultants and Contractors	134,383	8,730	4,962	6,129	154,204
Travel	20,916	3,088	2,999	-	27,003
Space Costs	133,673	3,380	4,391	-	141,444
Consumable Supplies	27,456	1,810	934	1,348	31,548
Equipment-Related Expense	28,648	2,025	-	1	30,674
Other	27,478	8,773	12,654	518	49,423
Total Expenses Before Depreciation	<u>1,310,010</u>	<u>239,032</u>	<u>124,314</u>	<u>56,336</u>	<u>1,729,692</u>
Depreciation and Amortization	6,982	405	202	-	7,589
Total Expenses	<u>\$ 1,316,992</u>	<u>\$ 239,437</u>	<u>\$ 124,516</u>	<u>\$ 56,336</u>	<u>\$ 1,737,281</u>

See accompanying Notes to Financial Statements.

**REGIONAL HOUSING LEGAL SERVICES
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2008 AND 2007**

	2008	2007
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Contracts, Grants and Contributions	\$ 2,179,555	\$ 1,137,026
Interest Received	12,225	18,488
Other Income Received	8,865	5,322
Cash Paid to Employees and Related Fringe Benefits	(1,485,141)	(1,295,396)
Cash Paid for Other Expenses	<u>(392,536)</u>	<u>(386,973)</u>
Net Cash Provided (Used) by Operating Activities	<u>322,968</u>	<u>(521,533)</u>
 NET INCREASE (DECREASE) IN CASH	 322,968	 (521,533)
 Cash and Cash Equivalents - Beginning of Year	 <u>214,242</u>	 <u>735,775</u>
 CASH AND CASH EQUIVALENTS - END OF YEAR	 <u><u>\$ 537,210</u></u>	 <u><u>\$ 214,242</u></u>
 RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 340,560	\$ (147,488)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	5,776	7,589
(Increase) Decrease in:		
Accounts Receivable	162,777	(405,653)
Promise to Give	(132,620)	(23,304)
Prepaid Expenses	(13,250)	(694)
Increase (Decrease) in:		
Accounts Payable and Accrued Expenses	<u>(40,275)</u>	<u>48,017</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 322,968</u></u>	<u><u>\$ (521,533)</u></u>

See accompanying Notes to Financial Statements.

**REGIONAL HOUSING LEGAL SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008 AND 2007**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Regional Housing Legal Services (the Corporation) is a nonprofit corporation organized to build more self-sufficient communities by providing legal services and technical assistance to clients who develop affordable housing and engage in neighborhood revitalization and economic development activities throughout Pennsylvania. The Corporation is part of a network of separate organizations, each with its own management team servicing all of Pennsylvania's 67 counties. The Corporation represents its targeted clients in matters relating to the development of affordable housing with support from discretionary government funding, the philanthropic community and the volunteer services of attorneys and others. The Corporation receives funding from Pennsylvania Legal Aid Network (formerly Pennsylvania Legal Services) and other foundations and government grants.

Basis of Accounting

The financial statements of the Corporation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. The Corporation recognizes contract revenue received as unrestricted support to the extent that eligible costs are incurred and as temporarily restricted support to the extent that eligible costs have yet to be incurred or additional time restrictions apply.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-For-Profit Organizations*. Under SFAS No. 117, the Corporation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Management's Use of Estimates

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

Restricted and Unrestricted Revenue and Support

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or 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.

**REGIONAL HOUSING LEGAL SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008 AND 2007**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Exchange Transactions

Services to other legal services and housing organizations and contracts directly with governmental entities are accounted for as exchange transactions. Revenue is recorded as earned and an allowance for uncollectibility against receivables is considered if there is an indication that the organization is unable to pay for services rendered. The receivable would be written off after collection efforts have been exhausted. No allowance was deemed warranted at June 30, 2008 and 2007.

Contributed Services

Contributed services are received in connection with the Corporation's program services. Contributed services are recognized as revenue if the services create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills, and typically need to be purchased if not provided by donation. Contributed services are recorded at the fair value of the services provided.

Expense Allocation

The costs of providing services have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated to the program and support services benefited.

Income Tax Status

The Corporation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from Commonwealth of Pennsylvania corporate taxes. In addition, contributions made to the Corporation qualify for the charitable contribution deduction under Section 170(b)(1)(A) and the Corporation has been classified as an organization other than a private foundation under Section 509(a)(2).

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Corporation considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Promises to Give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. An allowance for uncollectibility against the promise to give is considered if there is an indication that the promise will not be fulfilled. The promise would be written off after collection efforts have been exhausted. No allowance was deemed warranted at June 30, 2008 and 2007. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

**REGIONAL HOUSING LEGAL SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008 AND 2007**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

All acquisitions of property and equipment in excess of \$5,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost. Depreciation is computed using the straight-line method.

Concentration of Grants

The Corporation is funded on a year-to-year basis through a contract with Pennsylvania Legal Aid Network (PLAN). For the years ended June 30, 2008 and 2007, approximately 45% and 53%, respectively, of the Corporation's funding was received from PLAN. Funding for the contract is provided for by the Commonwealth of Pennsylvania Department of Public Welfare (DPW) with Commonwealth and Federal Title XX funds, Interest on Lawyers' Trust Accounts (IOLTA) and by other non-DPW public and private sources. The Corporation also receives funding from various foundations.

Funding Source Expense Allocation

The Corporation allocates expenses among Pennsylvania Legal Aid Network (PLAN) and other funding sources. The allocation of expenses among funding sources is based on a timekeeping system for personnel costs and allocation of common expenses based on the relative personnel cost base. The funding source expense allocation is summarized on the Combining Schedules of Unrestricted Support, Revenue and Expenses and Changes in Net Assets included in supplementary information.

NOTE 2 PROMISES TO GIVE

The Corporation has promises to give from the Falk Foundation, Mayerson Foundation, William Penn Foundation, Connelly Foundation and Independence Foundation and are to be received in the next two years to support the Corporation. The effective discount rate used for promises to be received after one year was 5%. Unconditional promises to give at June 30, 2008 are as follows:

Receivable in Less than One Year	\$ 247,114
Receivable in One to Two Years	25,000
Total Unconditional Promises to Give	<u>272,114</u>
Less: Discount to Net Present Value	(1,190)
Net Unconditional Promises to Give	<u><u>\$ 270,924</u></u>

**REGIONAL HOUSING LEGAL SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008 AND 2007**

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>2008</u>	<u>2007</u>
Computer and Office Equipment	\$ 67,589	\$ 67,589
Leasehold Improvements	7,500	7,500
Total	<u>75,089</u>	<u>75,089</u>
Less: Accumulated Depreciation and Amortization	65,714	59,938
Total Property and Equipment	<u>\$ 9,375</u>	<u>\$ 15,151</u>

Depreciation and amortization expense applied against support and revenues was \$5,776 and \$7,589 for the years ended June 30, 2008 and 2007, respectively.

NOTE 4 PENSION PLAN

The Corporation maintains a retirement savings plan for all eligible employees. Under the plan, a percentage of the eligible employees' gross wages is contributed to the plan by the Corporation. The percentage contributed is based upon the employees' years of service. Contributions to the plan amounted to \$70,321 and \$80,603 for the years ended June 30, 2008 and 2007.

NOTE 5 RELATED PARTY TRANSACTIONS

The Corporation appoints two members from its Board of Directors to serve on the Board of Directors of Commonwealth Housing Development Corporation (CHDC) (formerly Regional Housing Development Corporation) which has a total of five board members. As explained in Note 6, CHDC leases the Glenside facilities to the Corporation. The Corporation is also the guarantor on behalf of CHDC at June 30, 2008 and 2007 in the amounts of \$209,351 and \$225,244, respectively, for a mortgage on the building in Glenside.

NOTE 6 LEASES AND COMMITMENTS

The Corporation leases office facilities in Glenside, Pittsburgh, Harrisburg and Gettysburg, Pennsylvania. The leases hold the Corporation responsible for fixed monthly rental payments, plus certain real estate and utility expenses. Total annual rent expense for the years ended June 30, 2008 and 2007 was \$62,601 and \$59,640, respectively.

The office facilities in Glenside, Pennsylvania are leased from Commonwealth Housing Development Corporation (CHDC), a nonprofit organization. The lease is renewable on a month-to-month basis with rent currently set at \$4,300 per month. Total rent paid to CHDC for the years ended June 30, 2008 and 2007 was \$51,600 per year.

The Harrisburg lease is renewable on an annual basis.

The Pittsburgh lease is renewable on a month-to-month basis.

**REGIONAL HOUSING LEGAL SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008 AND 2007**

NOTE 7 FUNDING

The Corporation receives funding from Pennsylvania Legal Aid Network, the Pennsylvania IOLTA Board and various foundations and corporations such as Independence Foundation, Department of Community and Economic Development, William Penn Foundation, Connelly Foundation, PNC Bank, National Penn BankShares and Philadelphia Foundation.

NOTE 8 NET ASSETS

Net assets as of June 30, 2008 and 2007 consists of the following:

	<u>2008</u>	<u>2007</u>
Unrestricted Net Assets:		
Housing and Community Development Services	\$ 588,033	\$ 553,341
Pennsylvania Utility Law Project	-	(2,478)
Property and Equipment	<u>9,375</u>	<u>15,151</u>
Total Unrestricted Net Assets	597,408	566,014
Temporarily Restricted Net Assets:		
Net Assets Restricted by Purpose and/or Time:		
William Penn Foundation	270,000	11,955
Falk Fund	48,810	72,619
Connelly Foundation	40,000	-
Brandywine Health Foundation	20,000	-
Independence Foundation	41,916	88,571
IOLTA Access to Justice - RHLS	21,693	21,693
IOLTA Access to Justice - PULP	32,925	10,925
IOLTA - PULP	39,585	-
Law Students	<u>2,800</u>	<u>2,800</u>
Total Temporarily Restricted Net Assets	<u>517,729</u>	<u>208,563</u>
Total Net Assets	<u>\$ 1,115,137</u>	<u>\$ 774,577</u>

NOTE 9 LINE OF CREDIT

The Corporation has an unsecured line of credit of \$250,000 at 8.25% at June 30, 2008. The line expires July 26, 2009. There was no balance on the line of credit at June 30, 2008 and 2007.

NOTE 10 CONCENTRATION OF CREDIT RISK

The Corporation maintains checking and savings accounts at Wachovia and a brokerage account at Wachovia Securities. The brokerage account is not subject to federal deposit insurance. At June 30, 2008, the Corporation's uninsured balances total \$469,429.

**REGIONAL HOUSING LEGAL SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008 AND 2007**

NOTE 11 CONTINGENCIES

Grants received are subject to audit and adjustment by grantor agencies, principally PLAN. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenses which may be disallowed by the grantor cannot be determined at this time, although the Corporation expects such amounts, if any, to be immaterial.



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**INDEPENDENT AUDITOR'S REPORT ON
SUPPLEMENTARY INFORMATION**

Board of Directors
Regional Housing Legal Services
Glenside, Pennsylvania

Our report on our audit of the basic financial statements of Regional Housing Legal Services for the year ended June 30, 2008 appears on page 1. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information on pages 14 through 17 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 auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

LarsonAllen LLP

Blue Bell, Pennsylvania
October 22, 2008

REGIONAL HOUSING LEGAL SERVICES
COMBINING SCHEDULE OF UNRESTRICTED SUPPORT, REVENUES AND EXPENSES AND CHANGES IN NET ASSETS
LEGAL SERVICES FOR HOUSING AND COMMUNITY DEVELOPMENT
YEAR ENDED JUNE 30, 2008

(See Independent Auditor's Report on Supplementary Information)

	Pennsylvania Legal Aid Network					Total 2008
	Title XX Federal	State	IOLTA	Access to Justice	PLAN Total	
SUPPORT AND REVENUES						
Contracts and Grants	\$ 115,913	\$ 60,745	\$ 225,398	\$ 222,748	\$ 624,804	\$ 1,065,543
Contributions	-	-	-	-	-	485,588
Interest Income	-	-	-	-	-	12,225
Other Revenue	-	-	-	-	-	8,865
Total Support and Revenues	\$ 115,913	\$ 60,745	\$ 225,398	\$ 222,748	\$ 624,804	\$ 1,572,221
SALARIES						
Attorneys	\$ 39,799	\$ 20,857	\$ 77,430	\$ 79,205	\$ 217,291	\$ 690,058
Support Staff	30,401	15,932	59,115	51,309	156,757	223,899
Law Students	-	-	-	1,778	1,778	3,978
Total Salaries	70,200	36,789	136,545	132,292	375,826	917,935
FRINGE BENEFITS						
Payroll Taxes	5,423	2,842	10,545	10,071	28,881	69,700
Hospitalization Insurance	14,404	7,549	28,010	26,353	76,316	148,795
Life, Accident and Disability	1,676	878	3,259	2,929	8,742	14,803
Dental Insurance	1,458	764	2,834	2,560	7,616	12,660
Retirement	4,515	2,366	8,781	8,461	24,123	58,714
Workers' Compensation	608	319	1,183	1,026	3,136	3,738
Total Fringe Benefits	28,084	14,718	54,612	51,400	148,814	308,410
CONSULTANTS AND CONTRACTORS						
Auditing	-	-	1,516	2,504	4,020	6,960
Other Consultants	1,188	622	469	9,069	11,348	145,797
Total Consultants and Contractors	1,188	622	1,985	11,573	15,368	152,757
TRAVEL						
Employee Travel - Local	320	168	622	540	1,650	4,166
Employee Travel - Out of Town	1,460	765	2,840	2,465	7,530	14,690
Board Meetings	181	95	353	306	935	1,115
Total Travel	1,961	1,028	3,815	3,311	10,115	19,971

**REGIONAL HOUSING LEGAL SERVICES
COMBINING SCHEDULE OF UNRESTRICTED SUPPORT, REVENUES AND EXPENSES AND CHANGES IN NET ASSETS
LEGAL SERVICES FOR HOUSING AND COMMUNITY DEVELOPMENT
YEAR ENDED JUNE 30, 2008**

(See Independent Auditor's Report on Supplementary Information)

	Pennsylvania Legal Aid Network						PLAN Total	DCED	All Other	Total 2008
	Title XX Federal	State	IOLTA	Access to Justice	Access to Justice					
SPACE COSTS										
Rent	6,283	3,293	12,217	10,604	32,397	32,397	6,000	20,499	58,896	
Leasehold Improvements	-	-	-	-	-	-	2,550	1,300	3,850	
Utilities	582	305	1,132	982	3,001	3,001	1,117	1,577	5,695	
Maintenance	857	449	1,666	1,446	4,418	4,418	-	850	5,268	
Total Space Costs	7,722	4,047	15,015	13,032	39,816	39,816	9,667	24,226	73,709	
CONSUMABLE SUPPLIES										
Office Supplies	2,389	1,255	4,482	3,195	11,321	11,321	467	4,417	16,205	
Total Consumable Supplies	2,389	1,255	4,482	3,195	11,321	11,321	467	4,417	16,205	
FURNITURE AND EQUIPMENT										
Equipment leased	303	159	588	511	1,561	1,561	-	299	1,860	
Furniture Purchases	-	-	-	-	-	-	-	-	-	
Equipment Purchases	20	10	-	-	30	30	-	92	122	
Repairs and Maintenance	187	98	363	315	963	963	-	1,184	2,147	
Total Furniture and Equipment	510	267	951	826	2,554	2,554	-	1,575	4,129	
OTHER										
Insurance and Bonding	136	71	264	229	700	700	1,750	2,660	5,110	
Printing Costs	690	362	1,840	1,165	4,057	4,057	-	1,187	5,244	
Typing Services	57	30	111	96	294	294	-	56	350	
Professional Dues	599	314	1,165	1,012	3,090	3,090	408	594	4,092	
Tuition and Seminar Fees	605	317	1,177	1,593	3,692	3,692	-	27	3,719	
Advertising for Employees	222	116	432	375	1,145	1,145	-	221	1,366	
Law Library Upkeep and Subscriptions	555	291	1,079	936	2,861	2,861	1,750	1,550	6,161	
Telephone	552	289	1,073	931	2,845	2,845	2,333	5,546	10,724	
Postage	162	85	314	273	834	834	875	1,160	2,869	
Miscellaneous	281	144	538	509	1,472	1,472	-	828	2,300	
Total Other	3,859	2,019	7,993	7,119	20,990	20,990	7,116	13,829	41,935	
Total Expenditures	115,913	60,745	225,398	222,748	624,804	624,804	365,000	545,247	1,535,051	
Before Depreciation	-	-	-	-	-	-	-	5,371	5,371	
Depreciation Expense	-	-	-	-	-	-	-	-	-	
Total Expenditures	115,913	60,745	225,398	222,748	624,804	624,804	365,000	550,618	1,540,422	
CHANGES IN NET ASSETS										
\$	-	-	-	-	-	-	-	\$	\$ 31,799	

**REGIONAL HOUSING LEGAL SERVICES
COMBINING SCHEDULE OF UNRESTRICTED SUPPORT, REVENUES AND EXPENSES AND CHANGES IN NET ASSETS
PENNSYLVANIA UTILITY LAW PROJECT
YEAR ENDED JUNE 30, 2008**

(See Independent Auditor's Report on Supplementary Information)

	Pennsylvania Legal Aid Network						Total 2008
	Title XX Federal	State	IOLTA	Access to Justice	MLK	Other	
SUPPORT AND REVENUES							
Contracts and Grants	\$ 65,310	\$ 34,227	\$ 87,417	\$ 99,347	\$ 286,301	\$ -	\$ 289,101
Total Support and Revenues	<u>\$ 65,310</u>	<u>\$ 34,227</u>	<u>\$ 87,417</u>	<u>\$ 99,347</u>	<u>\$ 286,301</u>	<u>\$ -</u>	<u>\$ 289,101</u>
SALARIES							
Attorneys	\$ 38,379	\$ 20,358	\$ 52,910	\$ 60,756	\$ 172,403	\$ -	\$ 172,403
Paralegals	3,280	1,719	4,389	4,989	14,377	-	14,377
Support	3,422	1,793	4,580	5,205	15,000	-	15,000
Law Students	-	-	-	-	-	2,800	2,800
Total Salaries	<u>45,081</u>	<u>23,870</u>	<u>61,879</u>	<u>70,950</u>	<u>201,780</u>	<u>2,800</u>	<u>204,580</u>
FRINGE BENEFITS							
Payroll Taxes	3,796	1,993	5,083	5,776	16,648	-	16,648
Life, Accident and Disability	643	338	863	981	2,825	-	2,825
Hospitalization	4,537	2,379	6,073	6,902	19,891	-	19,891
Dental Insurance	588	307	785	891	2,571	-	2,571
Workers Compensation	154	81	205	234	674	-	674
Retirement	2,648	1,386	3,543	4,030	11,607	-	11,607
Total Fringe Benefits	<u>12,366</u>	<u>6,484</u>	<u>16,552</u>	<u>18,814</u>	<u>54,216</u>	<u>-</u>	<u>54,216</u>
CONSULTANTS AND CONTRACTORS							
Auditing	-	-	488	1,112	1,600	-	1,600
Other	1,891	988	2,530	2,876	8,285	-	8,285
Total Consultants and Contractors	<u>1,891</u>	<u>988</u>	<u>3,018</u>	<u>3,988</u>	<u>9,885</u>	<u>-</u>	<u>9,885</u>
TRAVEL							
Employee Travel - Local	22	10	28	35	95	-	95
Employee Travel - Out of Town	810	417	1,083	1,236	3,546	-	3,546
Total Travel	<u>832</u>	<u>427</u>	<u>1,111</u>	<u>1,271</u>	<u>3,641</u>	<u>-</u>	<u>3,641</u>
SPACE COSTS							
Rent	1,705	806	1,570	1,063	5,144	-	5,144
Total Space Costs	<u>1,705</u>	<u>806</u>	<u>1,570</u>	<u>1,063</u>	<u>5,144</u>	<u>-</u>	<u>5,144</u>

**REGIONAL HOUSING LEGAL SERVICES
COMBINING SCHEDULE OF UNRESTRICTED SUPPORT, REVENUES AND EXPENSES AND CHANGES IN NET ASSETS (CONTINUED)
PENNSYLVANIA UTILITY LAW PROJECT
YEAR ENDED JUNE 30, 2008**

	Pennsylvania Legal Aid Network					Total 2008
	Title XX Federal	State	IOLTA	Access to Justice	Total	
CONSUMABLE SUPPLIES						
Office Supplies	213	111	285	323	932	932
Total Consumable Supplies	213	111	285	323	932	932
FURNITURE AND EQUIPMENT						
Equipment Purchases	1,547	686	-	-	2,233	2,233
Total Furniture and Equipment	1,547	686	-	-	2,233	2,233
OTHER						
Insurance and Bonding	228	115	303	345	991	991
Printing Costs	74	39	99	114	326	326
Typing Services	162	84	215	243	704	704
Professional Dues	253	132	339	387	1,111	1,111
Tuition and Seminar Fees	92	46	120	137	395	395
Advertising	158	82	210	239	689	689
Law Library Upkeep and Subscriptions	202	105	269	304	880	880
Telephone	447	224	1,371	1,087	3,129	3,129
Postage	59	28	76	82	245	245
Total Other	1,675	855	3,002	2,938	8,470	8,470
Total Expenditures Before Depreciation	65,310	34,227	87,417	99,347	286,301	289,101
Depreciation Expense	-	-	-	-	-	405
Total Expenditures	65,310	34,227	87,417	99,347	286,301	289,506
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (405)