

REGIONAL HOUSING LEGAL SERVICES

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 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 statement of financial position of Regional Housing Legal Services (a nonprofit organization) as of June 30, 2007, 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. The prior year summarized comparative information has been derived from the Organization's 2006 financial statements and, in our report dated July 25, 2006, we expressed an unqualified opinion on those financial statements.

We conducted our audit 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 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 Regional Housing Legal Services as of June 30, 2007, and the changes in its net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.



LarsonAllen LLP

Blue Bell, Pennsylvania
October 23, 2007

REGIONAL HOUSING LEGAL SERVICES
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2007
(WITH COMPARATIVE TOTALS AT JUNE 30, 2006)

	2007	2006
ASSETS		
Cash and Cash Equivalents	\$ 214,242	\$ 735,775
Accounts Receivable:		
Department of Community and Economic Development	311,234	-
Pennsylvania Legal Aid Network	91,728	-
Montgomery County CDBG	-	5,290
Other Receivables	12,608	4,627
Promises to Give	138,304	115,000
Prepaid Expenses	52,325	51,631
Property and Equipment	15,151	22,739
Total Assets	\$ 835,592	\$ 935,062
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 61,015	\$ 12,997
Total Liabilities	61,015	12,997
NET ASSETS		
Unrestricted	566,014	539,817
Temporarily Restricted	208,563	382,248
Total Net Assets	774,577	922,065
Total Liabilities and Net Assets	\$ 835,592	\$ 935,062

See accompanying Notes to Financial Statements.

REGIONAL HOUSING LEGAL SERVICES
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2007
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2006)

	Unrestricted			
	Housing and Community Development	PULP	Total	Temporarily Restricted
REVENUE, GAINS AND OTHER SUPPORT				
Contracts and Grants	\$ 633,886	\$ 263,561	\$ 897,447	\$ 185,683
Contributions	482,853	-	482,853	-
Interest Income	18,488	-	18,488	-
Other Revenue	5,322	-	5,322	-
Subtotal	1,140,549	263,561	1,404,110	185,683
NET ASSETS RELEASED FROM RESTRICTIONS				
	359,368	-	359,368	(359,368)
Total Revenue, Gains and Support	1,499,917	263,561	1,763,478	(173,685)
EXPENSES				
Program Services	1,316,992	239,437	1,556,429	-
Management and General	99,987	24,529	124,516	-
Fundraising	56,336	-	56,336	-
Total Expenses	1,473,315	263,966	1,737,281	-
CHANGE IN NET ASSETS				
	26,602	(405)	26,197	(173,685)
Net Assets - Beginning of Year	541,890	(2,073)	539,817	382,248
NET ASSETS - END OF YEAR	\$ 568,492	\$ (2,478)	\$ 566,014	\$ 208,563
				\$ 774,577
				\$ 922,065
				\$ 1,254,874
				\$ 1,078,288
				154,850
				21,736
				1,737,281
				(147,488)
				922,065
				1,223,673

See accompanying Notes to Financial Statements.

**REGIONAL HOUSING LEGAL SERVICES
STATEMENT OF FUNCTIONAL EXPENSES**

YEAR ENDED JUNE 30, 2007

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2006)

	Program Services				2007 Total	2006 Total
	Housing and Community Development	PULP	Management and General	Fundraising		
EXPENSES						
Salaries	\$ 665,296	\$ 168,628	\$ 84,984	\$ 34,743	\$ 953,651	\$ 795,887
Fringe Benefits	272,160	42,598	13,390	13,597	341,745	229,601
Consultants and Contractors	134,383	8,730	4,962	6,129	154,204	40,025
Travel	20,916	3,088	2,999	-	27,003	22,257
Space Costs	133,673	3,380	4,391	-	141,444	76,417
Consumable Supplies	27,456	1,810	934	1,348	31,548	13,651
Equipment-Related Expense	28,648	2,025	-	1	30,674	4,310
Other	27,478	8,773	12,654	518	49,423	40,604
Total Expenses Before Other Expenses	1,310,010	239,032	124,314	56,336	1,729,692	1,222,752
Depreciation and Amortization	6,982	405	202	-	7,589	8,212
Bad Debt Expense	-	-	-	-	-	20,246
Loss of Disposal of Asset	-	-	-	-	-	3,664
Total Expenses	\$ 1,316,992	\$ 239,437	\$ 124,516	\$ 56,336	\$ 1,737,281	\$ 1,254,874

See accompanying Notes to Financial Statements.

REGIONAL HOUSING LEGAL SERVICES
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2007
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2006)

	<u>2007</u>	<u>2006</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Contracts, Grants and Contributions	\$ 1,137,026	\$ 1,295,638
Interest Received	18,488	20,579
Other Income Received	5,322	4,536
Cash Paid to Employees and Related Fringe Benefits	(1,295,396)	(1,025,488)
Cash Paid for Other Expenses	(386,973)	(209,611)
Net Cash Provided (Used) by Operating Activities	<u>(521,533)</u>	<u>85,654</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Property and Equipment	<u>-</u>	<u>(10,256)</u>
Net Cash Used by Investing Activities	<u>-</u>	<u>(10,256)</u>
NET INCREASE (DECREASE) IN CASH	(521,533)	75,398
Cash and Cash Equivalents - Beginning of Year	<u>735,775</u>	<u>660,377</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 214,242</u>	<u>\$ 735,775</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (147,488)	\$ (301,608)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	7,589	8,212
Loss on Disposal of Equipment	-	3,664
(Increase) Decrease in:		
Accounts Receivable	(405,653)	82,733
Promise to Give	(23,304)	305,000
Prepaid Expenses	(694)	(16,389)
Increase (Decrease) in:		
Accounts Payable and Accrued Expenses	48,017	4,042
Net Cash Provided (Used) by Operating Activities	<u>\$ (521,533)</u>	<u>\$ 85,654</u>

See accompanying Notes to Financial Statements.

REGIONAL HOUSING LEGAL SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 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.

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Corporation's financial statements for the year ended June 30, 2006 from which the summarized information was derived.

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.

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

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. 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, 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 year ended June 30, 2007, approximately 36% 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 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, and Independence Foundation and are to be received in the next three years to support the Corporation. Unconditional promises to give at June 30, 2007 are as follows:

Receivable in Less than One Year	\$ 59,614
Receivable in One to Three Years	80,000
Total Unconditional Promises to Give	<u>139,614</u>
Less: Discount to Net Present Value	(1,310)
Net Unconditional Promises to Give	<u><u>\$ 138,304</u></u>

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

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

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

Depreciation and amortization expense applied against support and revenues was \$7,589 for the year ended June 30, 2007.

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 \$80,603 for the year ended June 30, 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 amount due from CHDC as of June 30, 2007 totaled \$-0-. The Corporation is also the guarantor on behalf of CHDC in the amount of \$225,244 for a mortgage on the building in Glenside.

Professional services were provided by a member of the Board of Directors during the year ended June 30, 2007 in the amount of \$6,625.

NOTE 6 LEASES AND COMMITMENTS

The Corporation leases office facilities in Glenside, Pittsburgh and Harrisburg, 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 year ended June 30, 2007 was \$59,640.

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 year ended June 30, 2007 was \$51,600.

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, 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, Affordable Housing Initiatives, William Penn Foundation, Connelly Foundation, and PNC Bank.

NOTE 8 NET ASSETS

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

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>
Housing and Community Development Services	\$ 553,341	\$ -
Pennsylvania Utility Law Project	(2,478)	-
Net Assets Restricted by Purpose and/or Time:		
William Penn Foundation - Policy Solution Initiatives	-	11,955
Falk Fund	-	72,619
Independence Foundation	-	88,571
IOLTA	-	10,925
IOLTA Access to Justice	-	21,693
Law Students	-	2,800
Property and Equipment	15,151	-
Total	<u>\$ 566,014</u>	<u>\$ 208,563</u>

NOTE 9 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, 2007, the Corporation's uninsured balances total \$184,294.

NOTE 10 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.

NOTE 11 SUBSEQUENT EVENT

On July 26, 2007, the Corporation obtained a line of credit at 8.25%. The line expires July 26, 2008.



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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, 2007 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 12 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.

Larson Allen LLP
LarsonAllen LLP

Blue Bell, Pennsylvania
October 23, 2007



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, 2007
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2006)
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)

	Pennsylvania Legal Aid Network				
	Title XX Federal	State	IOLTA	Access to Justice	PLAN Total
SUPPORT AND REVENUES					
Contracts and Grants	\$ 104,407	\$ 50,892	\$ 97,764	\$ 301,370	\$ 554,433
Contributions	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Support and Revenues	<u>\$ 104,407</u>	<u>\$ 50,892</u>	<u>\$ 97,764</u>	<u>\$ 301,370</u>	<u>\$ 554,433</u>
SALARIES					
Attorneys	\$ 17,812	\$ 5,385	\$ 24,526	\$ 58,122	\$ 105,845
Support Staff	5,007	327	25,525	82,089	112,948
Law Students	-	-	-	1,197	1,197
Total Salaries	<u>22,819</u>	<u>5,712</u>	<u>50,051</u>	<u>141,408</u>	<u>219,990</u>
FRINGE BENEFITS					
Payroll Taxes	4,066	1,982	3,808	11,779	21,635
Hospitalization Insurance	14,391	4,194	14,629	46,512	79,726
Life, Accident and Disability	1,505	734	1,410	4,361	8,010
Dental Insurance	1,296	632	1,213	3,753	6,894
Retirement	4,153	2,797	5,372	18,452	30,774
Workers' Compensation	793	386	742	2,296	4,217
Total Fringe Benefits	<u>26,204</u>	<u>10,725</u>	<u>27,174</u>	<u>87,153</u>	<u>151,256</u>
CONSULTANTS AND CONTRACTORS					
Consultants-Temporary	-	-	-	-	-
Auditing	-	-	771	3,575	4,346
Bookkeeping	-	-	-	-	-
Other Consultants	320	325	4,136	20,774	25,555
Total Consultants and Contractors	<u>320</u>	<u>325</u>	<u>4,907</u>	<u>24,349</u>	<u>29,901</u>
TRAVEL					
Employee Travel - Local	53	26	50	99	228
Employee Travel - Out of Town	384	187	359	1,128	2,058
Board Meetings	470	229	440	1,337	2,476
Total Travel	<u>907</u>	<u>442</u>	<u>849</u>	<u>2,564</u>	<u>4,762</u>
SPACE COSTS					
Rent	4,114	1,709	3,853	11,715	21,391
Leasehold Improvements	32,136	17,864	-	-	50,000
Utilities	505	246	473	1,439	2,663
Maintenance	784	382	734	2,231	4,131
Total Space Costs	<u>37,539</u>	<u>20,201</u>	<u>5,060</u>	<u>15,385</u>	<u>78,185</u>

DCED	Montgomery County	All Other	Total 2007	Total 2006
\$ -	\$ 39,860	\$ 398,961	\$ 993,254	\$ 977,361
350,000	-	132,853	482,853	118,023
-	-	18,488	18,488	20,579
-	-	5,322	5,322	4,536
<u>\$ 350,000</u>	<u>\$ 39,860</u>	<u>\$ 555,624</u>	<u>\$ 1,499,917</u>	<u>\$ 1,120,499</u>
\$ 218,000	\$ 31,207	\$ 197,276	\$ 552,328	\$ 509,851
18,700	-	79,415	211,063	158,175
-	-	-	1,197	8,681
<u>236,700</u>	<u>31,207</u>	<u>276,691</u>	<u>764,588</u>	<u>676,707</u>
19,208	2,387	22,289	65,519	52,028
19,502	4,369	32,289	135,886	106,396
2,250	-	2,182	12,442	9,848
1,700	297	1,656	10,547	9,380
21,870	1,560	14,430	68,634	29,502
-	-	603	4,820	4,514
<u>64,530</u>	<u>8,613</u>	<u>73,449</u>	<u>297,848</u>	<u>211,668</u>
-	-	-	-	5,393
-	-	349	4,695	7,580
-	-	-	-	2,184
4,000	-	110,957	140,512	23,804
<u>4,000</u>	<u>-</u>	<u>111,306</u>	<u>145,207</u>	<u>38,961</u>
-	-	5,744	5,972	5,910
6,800	-	6,566	15,424	10,803
-	-	43	2,519	1,841
<u>6,800</u>	<u>-</u>	<u>12,353</u>	<u>23,915</u>	<u>18,554</u>
12,000	-	24,209	57,600	63,281
20,000	-	-	70,000	-
3,000	-	348	6,011	6,433
-	-	222	4,353	3,213
<u>35,000</u>	<u>-</u>	<u>24,779</u>	<u>137,964</u>	<u>72,927</u>

**REGIONAL HOUSING LEGAL SERVICES
COMBINING SCHEDULE OF UNRESTRICTED SUPPORT, REVENUES AND EXPENSES AND
CHANGES IN NET ASSETS (CONTINUED)
LEGAL SERVICES FOR HOUSING AND COMMUNITY DEVELOPMENT
YEAR ENDED JUNE 30, 2007
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2006)
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)**

	Pennsylvania Legal Aid Network				
	Title XX Federal	State	IOLTA	Access to Justice	PLAN Total
CONSUMABLE SUPPLIES					
Office Supplies	\$ -	\$ -	\$ 4,756	\$ 15,189	\$ 19,945
Total Consumable Supplies	-	-	4,756	15,189	19,945
FURNITURE AND EQUIPMENT					
Equipment leased	340	166	318	984	1,808
Furniture Purchases	1,867	3,290	-	-	5,157
Equipment Purchases	9,461	7,617	-	-	17,078
Repairs and Maintenance	378	184	354	1,094	2,010
Total Furniture and Equipment	12,046	11,257	672	2,078	26,053
OTHER					
Insurance and Bonding	1,251	610	1,172	3,625	6,658
Printing Costs	18	9	17	52	96
Typing Services	112	55	105	324	596
Professional Dues	658	321	616	1,905	3,500
Tuition and Seminar Fees	572	279	536	1,657	3,044
Advertising for Employees	179	87	168	520	954
Law Library Upkeep and Subscriptions	628	306	588	1,820	3,342
Telephone	260	127	243	753	1,383
Postage	525	256	507	1,519	2,807
Miscellaneous	369	180	343	1,069	1,961
Total Other	4,572	2,230	4,295	13,244	24,341
Total Expenditures Before Depreciation	104,407	50,892	97,764	301,370	554,433
Depreciation Expense	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-
Loss on Disposal of Equipment	-	-	-	-	-
Total Expenditures	104,407	50,892	97,764	301,370	554,433
CHANGES IN NET ASSETS	-	-	-	-	-
Net Assets - Beginning of Year	-	-	-	-	-
NET ASSETS - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>DCED</u>	<u>Montgomery County</u>	<u>All Other</u>	<u>Total 2007</u>	<u>Total 2006</u>
\$ -	\$ -	\$ 9,740	\$ 29,685	\$ 12,330
-	-	9,740	29,685	12,330
-	-	52	1,860	1,860
-	-	-	5,157	-
-	-	2,500	19,578	-
-	-	44	2,054	2,450
-	-	2,596	28,649	4,310
750	-	2,254	9,662	7,492
-	-	1	97	643
-	-	4	600	600
-	-	127	3,627	3,651
-	-	24	3,068	1,396
-	-	8	962	1,224
2,220	-	1,305	6,867	6,836
-	-	6,229	7,612	8,244
-	-	1,006	3,813	3,177
-	-	6	1,967	2,219
<u>2,970</u>	<u>-</u>	<u>10,964</u>	<u>38,275</u>	<u>35,482</u>
350,000	39,820	521,878	1,466,131	1,070,939
-	-	7,184	7,184	8,212
-	-	-	-	20,246
-	-	-	-	3,664
<u>350,000</u>	<u>39,820</u>	<u>529,062</u>	<u>1,473,315</u>	<u>1,103,061</u>
-	40	26,562	26,602	17,438
-	-	-	541,890	524,452
<u>\$ -</u>	<u>\$ 40</u>	<u>\$ 26,562</u>	<u>\$ 568,492</u>	<u>\$ 541,890</u>

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, 2007
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2006)
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)

Title XX	Pennsylvania Legal Aid Network					Total	MLK	Other	Total	Total
	Federal	State	IOLTA	Access to Justice	Total					
SUPPORT AND REVENUES										
Contracts and Grants	\$ 35,129	\$ 14,541	\$ 34,808	\$ 174,483	\$ 258,961	\$ 4,600	\$ -	\$ 263,561	\$ 153,836	\$ 153,836
Total Support and Revenues	\$ 35,129	\$ 14,541	\$ 34,808	\$ 174,483	\$ 258,961	\$ 4,600	\$ -	\$ 263,561	\$ 153,836	\$ 153,836
SALARIES										
Attorneys	\$ 21,921	\$ 9,214	\$ 23,049	\$ 115,279	\$ 169,463	\$ -	\$ -	\$ 169,463	\$ 103,882	\$ 103,882
Support	2,024	838	2,016	10,122	15,000	-	-	15,000	11,218	11,218
Law Students	-	-	-	-	-	4,600	-	4,600	4,080	4,080
Total Salaries	23,945	10,052	25,065	125,401	184,463	4,600	-	189,063	119,180	119,180
FRINGE BENEFITS										
Payroll Taxes	1,923	798	1,917	9,626	14,264	-	-	14,264	9,669	9,669
Life, Accident and Disability	273	113	273	1,371	2,030	-	-	2,030	1,180	1,180
Hospitalization	1,755	727	1,748	8,776	13,006	-	-	13,006	-	-
Dental Insurance	235	97	233	1,168	1,733	-	-	1,733	490	490
Workers Compensation	121	50	120	605	896	-	-	896	839	839
Retirement	1,615	667	1,609	8,077	11,968	-	-	11,968	5,755	5,755
Total Fringe Benefits	5,922	2,452	5,900	29,623	43,897	-	-	43,897	17,933	17,933
CONSULTANTS AND CONTRACTORS										
Auditing	-	-	35	232	267	-	-	267	834	834
Other	1,179	485	1,173	5,893	8,730	-	-	8,730	230	230
Total Consultants and Contractors	1,179	485	1,208	6,125	8,997	-	-	8,997	1,064	1,064
TRAVEL										
Employee Travel - Local	1	-	1	6	8	-	-	8	75	75
Employee Travel - Out of Town	417	165	414	2,084	3,080	-	-	3,080	3,628	3,628
Total Travel	418	165	415	2,090	3,088	-	-	3,088	3,703	3,703
SPACE COSTS										
Rent	260	284	468	2,468	3,480	-	-	3,480	2,120	2,120
Other Space Costs	-	-	-	-	-	-	-	-	1,370	1,370
Total Space Costs	260	284	468	2,468	3,480	-	-	3,480	3,490	3,490

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, 2007
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2006)
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)

	Pennsylvania Legal Aid Network							Total 2006	
	Title XX Federal	State	IOLTA	Access to Justice	Total	MLK	Other		Total 2007
CONSUMABLE SUPPLIES									
Office Supplies	\$ 253	\$ 104	\$ 250	\$ 1,256	\$ 1,863	\$ -	\$ -	\$ 1,863	\$ 1,321
Total Consumable Supplies	253	104	250	1,256	1,863	-	-	1,863	1,321
FURNITURE AND EQUIPMENT									
Equipment Purchases	1,531	382	-	112	2,025	-	-	2,025	-
Total Furniture and Equipment	1,531	382	-	112	2,025	-	-	2,025	-
OTHER									
Insurance and Bonding	310	125	307	1,542	2,284	-	-	2,284	1,241
Printing Costs	67	28	68	344	507	-	-	507	314
Typing Services	82	34	82	402	600	-	-	600	600
Professional Dues	116	47	114	574	851	-	-	851	525
Tuition and Seminar Fees	326	133	322	1,624	2,405	-	-	2,405	-
Advertising	-	-	-	-	-	-	-	-	266
Law Library Upkeep and Subscriptions	248	103	258	1,231	1,840	-	-	1,840	600
Telephone	422	127	300	1,440	2,289	-	-	2,289	1,532
Postage	50	20	51	251	372	-	-	372	44
Total Other	1,621	617	1,502	7,408	11,148	-	-	11,148	5,122
Total Expenditures Before Depreciation	35,129	14,541	34,808	174,483	258,961	4,600	-	263,561	151,813
Depreciation Expense	-	-	-	-	-	-	405	405	-
Total Expenditures	35,129	14,541	34,808	174,483	258,961	4,600	405	263,966	151,813
CHANGE IN NET ASSETS									
Net Assets - Beginning of Year	-	-	-	-	-	-	(405)	(405)	2,023
NET ASSETS - END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (405)	\$ (2,478)	\$ (2,073)